

REPUBLIC OF KENYA



COUNTY GOVERNMENT OF MACHAKOS

**APPROVED PROGRAMME BASED BUDGET FOR THE YEAR ENDING
30TH JUNE, 2026**

FINANCIAL YEAR 2025/2026

JUNE, 2025

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Legal Basis

Budget preparation is a highly regulated process by law. The prime legal framework guiding budget preparation is the Constitution of Kenya, 2010. Article 220 (2) states that national legislation shall prescribe:

- a) The structure of the development plans and budgets of counties.
- b) When the plans and budgets of the counties shall be tabled in the County assemblies; and;
- c) The form and manner of consultation between the National Government and County Governments in the process of preparing plans and budgets.

Section 129 (2) of the PFM Act, 2012 stipulates that following approval of the budget estimates and supporting draft legislation by the County Executive Committee, the Executive Committee member for Finance shall:

- a) Submit to the County Assembly the budget estimates, supporting documents, and any other Bills required to implement the budget, except the Finance Bill, by the 30th April in that year;
- b) Ensure that the estimates submitted in subsection (a) are per the resolutions adopted by County Assembly on the County Fiscal Strategy Paper (CFSP).

Further, Section 130 (1)(b) of the same Act provides that the Executive Committee Member for Finance shall submit to the County Assembly the following documents in respect of the budget for every financial year which includes:

- a) A list of all County Government entities that are to receive funds appropriated from the budget of the County Government;
- b) Estimates of revenue projected from the Equalization Fund over the medium term;
- c) All revenue allocations from the National Government over the medium term, including conditional and unconditional grants;
- d) All other estimated revenue by broad economic classification; and,
- e) All estimated expenditure, by Vote, and by a programme, clearly identifying both recurrent and development expenditures.

To ensure prudence and transparency in the management of public resources the PBB has also adhered to Section 107 (2) of the PFM Act, 2012 on fiscal responsibility principles which include:

- a) The County government recurrent expenditure shall not exceed the County's Government total revenue;
- b) Over the medium term, a minimum of thirty percent of the County Government budget shall be allocated to the development expenditures;

- c) The County Government expenditures on wages and benefits for public officers shall not exceed a percentage of the County Government total revenue as prescribed by the Executive Member for Finance in regulations;
- d) Over the medium-term Government borrowing shall be used only for financing development expenditures and not a recurrent expenditure;
- e) The County debt shall be maintained at a sustainable level as approved by the County Assembly;
- f) The fiscal risks shall be maintained prudently; and,
- g) A reasonable degree of predictability to the level of tax rates and tax bases shall be maintained taking into account any reform that may be made in future.

Pursuant to the above, the Programme Based Budget for Financial Year 2025/2026 has taken into consideration the existing legal framework more so Chapter Twelve of the Constitution of Kenya and PFM Act, 2012.

Further the constitution and the PFMA, 2012, sets out the fiscal responsibility principles to ensure prudence and transparency in the management of public resources. Building on application of these fiscal responsibility principles in the CFSP, these PBB Estimates have ensured that:

- The County Government's recurrent expenditure has not exceeded total revenue.
- A minimum of 30% of the overall County Government budget has been allocated to development expenditure.
- Any fiscal risks facing the County government have been mitigated where known and will be managed prudently if new ones arise.
- Revenue estimation has been based on a reasonable degree of predictability to private persons and enterprises with regard to tax/fee rates and the tax/revenue base.

Introduction

1. Pursuant to Section 104 of the County Government Act, 2012, the County Government is legally mandated to develop and implement county plans, which serve as the sole basis for the appropriation of public funds. Expenditure must align strictly with a planning framework established by the County Executive Committee and approved by the County Assembly.
2. The Programme-Based Budget for the FY 2025/2026 operationalizes strategic priorities articulated in the Machakos County Integrated Development Plan (2023–2027) and the Annual Development Plan (2025/2026). It is further structured within a Medium-Term Expenditure Framework (MTEF) for 2025/2026 to 2027/2028, ensuring fiscal discipline and alignment with policy priorities. The budget ceilings underpinning these estimates reflect binding fiscal limits as approved by the County Assembly through the County Fiscal Strategy Paper, 2025.

Public Participation

3. In accordance with Section 117(5) of the Public Finance Management Act, 2012, the County Government shall incorporate input from various stakeholders in the development of the Budget Estimates FY 2025/2026 and the medium term.
4. To facilitate this, the County Treasury conducted public participation from 14th to 20th February, 2025, as outlined in the advertisement (**Annex 1**) and the report accompanying this Programme Based Budget.
5. On February 14th, 2025, village consultative meetings were conducted by the County Treasury in conjunction with the County Administration department in the 239 villages. At the village level, citizen feedback was gathered and later presented at the Sub-County meetings held from February 17 to 20, 2025.
6. These Sub-County meetings were facilitated by the County Treasury, with support from the County Executive Committee Members, Chief Officers, the Citizen Engagement Department, County Administration, and the County Budget and Economic Forum (CBEF). The CBEF includes state and non-state actors representing the business community, civil society organizations, faith-based organizations and private sector professionals.
7. During these meetings, local representatives presented the community's top 10 priority projects and programs, extracted from the village reports. These priorities were required to align with the County's development agenda, particularly the County Integrated Development Plan (CIDP) 2023-2027 and the Annual Development Plan (ADP) 2025/2026.
8. The Sub-county forums were predominantly attended by individuals aged 36 and above, who accounted for 76% of participants, while the youth comprised 23%. Women made up

the majority at 57%, with men representing 42%. Additionally, People Living with Disabilities (PWD) constituted 1% of the attendees.

9. Despite the prevailing budgetary constraints, a significant number of priority areas have been accommodated in these budget estimates based on need. Additionally, the budget incorporates ongoing multi-year projects as outlined in the County Integrated Development Plan (CIDP) 2023–2027 and pending bills accrued since 2013.

Resource Envelope

S/N o	Description		Printed Estimates FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
1	Equitable Share		9,914,003,936	10,027,000,000	10,027,000,000	10,027,000,000
		Court Fines	1,617,189	1,617,189	1,617,189	1,617,189
		Mineral Royalties	91,029			
2	Total Unconditional Grants		1,708,218	1,617,189	1,617,189	1,617,189
		Community Health Promoters Project	83,250,000	83,250,000	83,250,000	83,250,000
		Roads Maintenance Levy Fund	314,847,146	111,125,100		
		County Rural & Urban Affordable Housing Committee		8,817,410	~	~
		Kenya Urban Support Project (UIG)-World Bank	35,000,000	35,000,000	35,000,000	35,000,000
		Kenya Urban Support Project (UDG)-World Bank	90,174,566	90,174,566	90,174,566	90,174,566
		Kenya Devolution Support Program (KDSP II, Level 1)	37,500,000	37,500,000	37,500,000	37,500,000
		Kenya Devolution Support Program (KDSP II, Level 2)		352,500,000	352,500,000	352,500,000
		Universal Healthcare in Devolved Context (PHCDC) - DANIDA-L2&3	11,943,750	8,820,000	11,943,750	11,943,750
		Universal Healthcare in Devolved Context (PHCDC) - DANIDA-L1		8,636,250		
		Universal Healthcare in Devolved Context (PHCDC) - DANIDA-L1 (FY 2024/2025)		3,123,750		
		Universal Healthcare in Devolved Context (PHCDC) - DANIDA-L2&3 (FY 2024/2025)		8,820,000		

S/N o	Descripti on		Printed Estimates FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
		Universal Healthcare in Devolved Context (PHCDC) - DANIDA- L2&3 (FY 2023/2024)		11,025,000		
		Universal Healthcare in Devolved Context (PHCDC) - DANIDA- L1 (FY 2023/2024)		3,123,750		
		Emergency Locust Response Project (ELRP) -World Bank	104,600,000 .00	-	-	-
		Kenya Agricultural Business Development Project-Sweden	10,918,919. 00	-	-	-
		Aquaculture Business Development Programme (ABDP) - IFAD	12,262,438	12,262,438	12,262,438	12,262,438
		Locally Led Climate Change Action Programme(FLLoCA) - World Bank	137,500,000	137,500,000	137,500,000	137,500,000
		FLLoCA County Climate Institutional Support - World Bank	11,000,000	11,000,000	11,000,000	11,000,000
		National Agricultural Value Chain Development Project (NAVCDP)	151,515,152	151,515,152	151,515,152	151,515,152
3	Total Conditional Grants		1,000,511,9 71	1,074,193,416	922,645,906	922,645,906
4	Ordinary OSR		2,788,961,5 08	3,092,928,582	3,121,962,4 59	3,154,158,70 4
5	Hospital Revenues (FIF)		687,000,000	997,846,534	936,000,000	936,000,000
	Total County Budget		14,392,185, 633	15,193,585,72 1	15,009,225, 554	15,041,421,7 99

Own Source Revenue Performance by Stream FY 2022/2023 TO 2024/2025

Revenue Stream	Target FY 2022/2023	Actual FY 2022/2023	Target FY 2023/2024	Actual Performance FY 2023/2024	Target FY 2024/2025	2024/2025 Half Year Performance
Land Rates & Ground Rent	313,010,337	204,509,754	468,920,046	304,758,652.4 2	408,450,329	34,501,107
Single Business Permit	305,705,582	298,859,046	694,177,105	307,038,809.0 0	278,157,644	21,371,275
Quarry Extraction Fees	289,374,970	189,782,165	436,215,218	133,176,334.0 0	424,622,759	88,057,594
Sand Gravel	44,554,615	26,475,610	59,346,409	27,721,006.00	106,102,420	25,507,860
Market Fees	14,146,559	13,253,012	29,605,554	61,656,608.00	93,096,829	32,149,608
Plot/Stall Rent	7,384,170	3,351,824	7,341,971	4,355,383.00	16,280,270	1,540,389
Bus park	126,633,613	140,981,326	316,175,390	98,467,385.00	403,022,950	20,956,510
House Rent	1,920,725	1,792,252	4,081,806	1,548,302.00	3,592,238	337,609
Refuse/Conser vancy Fee	35,645,726	32,406,484	74,959,140	29,255,982.00	27,990,064	2,117,860
Sign Board & Advertisement Fee	61,484,059	75,168,364	167,136,697	91,294,437.00	108,275,117	13,025,427
Fire Fighting & Ambulance Mgt Unit	31,786,136	17,154,355	39,262,977	14,415,032.00	29,828,306	2,003,475
Slaughter House Fees/Livestock	12,775,290	14,831,987	33,046,563	12,984,296.00	68,195,951	6,859,449
Court Fines		-	-	-	-	-
Enforcement Management	4,802,003	7,338,385	16,848,297	5,664,486.00	14,803,905	2,043,900
Off-street Parking Unit	25,758,900	16,411,332	37,136,510	19,274,217.00	19,272,956	7,653,538
Building Plan Approvals	270,656,670	162,826,953	374,243,923	142,656,105.0 0	505,877,074	52,233,768
Cess	20,305,478	14,081,514	31,944,013	49,212,297.00	184,312,666	16,454,550
Social Services	106,558	295,720	697,225	1,701,069.00	2,026,820	1,183,780
Procurement	-	-	-	-	-	-
Water Sales	2,091,676	689,000	1,624,469	426,593.00	488,503	217,000

Revenue Stream	Target FY 2022/2023	Actual FY 2022/2023	Target FY 2023/2024	Actual Performance FY 2023/2024	Target FY 2024/2025	2024/2025 Half Year Performance
Miscellaneous	-	-	-	-	-	-
Tourism	3,107,133	1,185,601	586,129	855,968.00	969,867	1,000
People's Park/Maruba	1,742,478	-	2,131,380	-	4,824,709	282,500
House Loan Repayment	210,000	116,933	275,695	159,768.00	-	-
Salary Refunds/ Advances	2,544,854	2,448,444	5,425,043	228,067.00	2,257,167	5,644
Agri Farm	250,602	463,760	1,093,416	143,441.00	-	65
Liquor	56,673,456	72,373,670	167,215,268	204,409,375.96	66,298,477	3,645,653
Interest & Penalties On Plot And Stall Rent	193,133	197,770	437,510	80,028,774.00	327,045	46,341
Noise Pollution	370,501	386,650	864,458	174,253.00	2,708,096	317,000
Motor Cycle Registration	6,350,148	11,204,510	25,996,235	406,534.00	8,684,878	1,885,650
Weights And Measures	1,208,249	886,880	2,091,014	1,071,070.00	8,494,468	55,900
Health Revenue	76,324,973	120,317,958.00	1,008,000.00	11,505,086.00	687,000,000	79,998,091
Revenues from asset Disposal			100,000,000	811,723.00	-	-
Total	1,717,118,595	1,429,791,259	4,106,879,461	1,605,401,053	3,475,961,508	414,452,543

Own Source Revenue Projections by Stream

Revenue Stream	Target FY 2023/2024	Performance FY 2023/2024	Revised Estimates FY 2024/2025	Approved Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Land Rates & Ground Rent	468,920,046	289,718,701	408,450,329	517,340,923	519,075,016	520,982,517
Single Business Permit	694,177,105	297,038,809	278,157,644	539,452,988	541,398,287	542,538,115
Quarry Extraction Fees	436,215,218	123,176,334	424,622,759	316,420,844	318,062,929	319,869,222
Sand Gravel	59,346,409	27,721,006	106,102,420	65,555,834	67,111,418	70,822,559
Market Fees	29,605,554	70,218,139	93,096,829	120,682,652	122,750,917	123,026,009
Plot/Stall Rent	7,341,971	4,355,382	16,280,270	16,750,844	18,425,928	20,268,521
Bus park	316,175,390	98,467,384	403,022,950	273,209,237	274,530,161	276,983,177
House Rent	4,081,806	1,548,303	3,592,238	2,707,051	2,977,756	3,275,532
Refuse/Conservancy Fee	74,959,140	30,599,145	27,990,064	38,325,336	40,157,870	41,173,657
Sign Board & Advertisement Fee	167,136,697	79,951,273	108,275,117	178,970,968	180,868,065	181,954,872
Fire Fighting & Ambulance Mgt Unit	39,262,977	14,415,031	29,828,306	25,203,242	27,723,566	30,495,923
Slaughter House Fees/Livestock	33,046,563	12,984,296	68,195,951	42,701,743	43,971,917	44,369,109
Enforcement Management	16,848,297	5,664,486	14,803,905	11,535,253	12,688,779	13,957,657
Off-street Parking Unit	37,136,510	19,274,217	19,272,956	33,699,041	35,068,945	38,575,840
Building Plan Approvals	374,243,923	131,754,599	505,877,074	438,485,260	439,333,786	441,267,164

Revenue Stream	Target FY 2023/202 4	Performan ce FY 2023/202 4	Revised Estimates FY 2024/202 5	Approved Estimates FY 2025/202 6	Projected Estimates FY 2026/202 7	Projected Estimates FY 2027/202 8
Cess	31,944,01 3	49,212,29 6	184,312,6 66	89,330,22 3	91,263,24 5	92,389,57 0
Social Services	697,225	1,701,069	2,026,820	2,974,149	3,271,564	3,598,720
Procurement		212,800			-	-
Water Sales	1,624,469	426,593	488,503	745,855	820,441	902,485
Miscellaneous	-	29,039,69 5			-	-
Tourism	586,129	817,220	969,867	1,496,574	1,646,232	1,810,855
People's Park/Maruba	2,131,380		4,824,709		-	-
House Loan Repayment	275,695	159,768		239,716	263,687	290,056
Salary Refunds/Advances	5,425,043	228,067	2,257,167	398,752	438,628	482,490
Agri Farm	1,093,416	143,441	-	250,792	275,871	303,459
Health Revenue	1,008,000, 000	204,409,3 77	687,000,0 00	997,846,5 34	970,531,5 78	964,928,4 93
Liquor	167,215,2 68	71,467,25 1	66,298,47 7	252,343,4 94	254,577,8 43	256,035,6 28
Interest & Penalties on Plot and Stall Rent	437,510	406,533	327,045	120,075,1 73	122,082,6 90	125,290,9 59
Noise Pollution	864,458	1,071,069	2,708,096	304,664	335,130	368,643
Motor Cycle Registration	25,996,23 5	11,505,08 6	8,684,878	710,784	781,862	860,049
Weights and Measures	2,091,014	811,724	8,494,468	1,872,659	2,059,925	2,265,917
Asset Disposal	100,000,0 00			1,144,529	-	-
Total	4,106,879, 461	1,578,499, 094	3,475,961, 508	4,090,775, 116	4,092,494, 037	4,119,087, 197

Summary of Revenues and Expenditures (Showing Fiscal Responsibility adherence)

	Printed Estimates FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028	Budget Allocation (%)
Total Revenue	14,392,185,634	15,193,585,721	15,009,225,554	15,041,421,799	100
Equitable Share	9,914,003,936	10,027,000,000	10,027,000,000	10,027,000,000	66
Conditional Grants	1,000,511,971	1,074,193,416	922,645,906	922,645,906	7
Unconditional Grants	1,708,218	1,617,189	1,617,189	1,617,189	0
Ordinary Own Source Revenue	2,788,961,508	3,092,928,582	3,121,962,459	3,154,158,704	20
Hospital Revenues (FIF)	687,000,000	997,846,534	936,000,000	936,000,000	7
Total Expenditure	14,392,185,634	15,193,585,721	15,009,225,554	15,041,421,799	100
Recurrent Vote	10,067,055,063	10,597,208,591	10,557,445,312	10,582,533,420	70
Compensation to Employees	6,384,482,113	6,407,522,551	6,480,490,430	6,610,406,753	42
Use of Goods and Services	3,514,114,732	4,012,501,441	3,915,425,193	3,898,009,478	26
Grants	168,458,218	177,184,599	161,529,689	74,117,189	1
Development Vote	4,325,130,572	4,596,377,130	4,404,906,657	4,444,008,776	30
Acquisition of Assets	3,491,368,601	3,697,751,124	3,793,945,773	3,828,313,727	24
Grants	833,761,971	898,626,006	610,960,884	615,695,049	6

Summary of Approved Expenditure by Vote

County Entity	Total Recurrent	Total Development	County Entity Total	Budget Allocati on (%)
Office of the Governor	784,108,376	22,926,329	807,034,705	5.3
County Public Service Board	43,276,101	7,404,438	50,680,539	0.3
Roads, Transport and Public Works.	266,879,278	1,158,939,932	1,425,819,210	9.4
County Assembly	967,857,996	155,000,000	1,122,857,996	7.4
Agriculture, Food Security and Co-operative Development.	250,185,779	329,294,595	579,480,374	3.8
Health	4,201,906,177	521,247,542	4,723,153,719	31.1
Water, Irrigation, Environment and Climate change	140,720,821	657,048,294	797,769,115	5.3
Finance, Economic Planning & Revenue Management	1,211,595,425	537,153,765	1,748,749,190	11.5
Gender, Youth , Sports & Social Welfare	209,023,798	282,857,555	491,881,353	3.2
Trade, Industry, Tourism and Innovation.	169,401,323	152,030,496	321,431,819	2.1
Education	805,623,068	107,200,939	912,824,007	6.0
Lands, Urban Development, Housing & Energy	262,129,088	231,229,113	493,358,201	3.2
Devolution	1,225,447,582	430,341,913	1,655,789,495	10.9
Office of the County Attorney	59,053,779	3,702,219	62,755,998	0.4
TOTAL	10,597,208,591	4,596,377,130	15,193,585,721	100
Fiscal Responsibility	70	30	100	

Recurrent Expenditure summary by Economic Classification

County Entity		Printed Estimates FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Office of the Governor	Compensation of Employees	174,096,31 0	174,918,328	174,918,328	174,918,32 8
	Operations and Maintenance	623,249,45 8	609,190,048	609,190,048	609,190,04 8
	Grants				
	Total	797,345,76 9	784,108,376	784,108,376	784,108,37 6
County Public Service Board	Compensation of Employees	32,627,689	35,955,418	38,703,189	40,396,369
	Operations and Maintenance	5,386,020	7,320,683	4,572,912	2,879,732
	Grants				
	Total	38,013,709	43,276,101	43,276,101	43,276,101
Roads, Transport and Public Works.	Compensation of Employees	186,758,30 9	184,879,278	178,117,358	187,023,22 6
	Operations and Maintenance	57,646,697	82,000,000	90,088,105	81,957,470
	Grants				
	Total	244,405,00 6	266,879,278	268,205,462	268,980,69 5
County Assembly	Compensation of Employees	539,124,46 4	546,573,324	558,199,582	584,585,80 6
	Operations and Maintenance	575,188,80 0	410,727,114	385,956,544	359,570,32 0
	Grants		10,557,558		
	Total	1,114,313,2 64	967,857,996	944,156,126	944,156,12 6
Agriculture, Food Security and Co- operative Development.	Compensation of Employees	234,018,44 6	165,388,591	167,089,448	167,103,32 1
	Operations and Maintenance	42,603,300	84,797,188	84,159,708	85,446,068
	Grants				
	Total	276,621,74 6	250,185,779	251,249,156	252,549,38 9
Health	Compensation of				

County Entity		Printed	Approved	Projected	Projected
		Estimates FY 2024/2025	Budget Estimates FY 2025/2026	Estimates FY 2026/2027	Estimates FY 2027/2028
	Employees	3,444,357,190	3,401,357,497	3,439,544,502	3,437,826,836
	Operations and Maintenance	715,032,820	717,298,680	657,666,630	747,663,619
	Grants	83,250,000	83,250,000	87,412,500	-
	Total	4,242,640,010	4,201,906,177	4,184,623,633	4,185,490,455
Water, Irrigation, Environment and Climate change	Compensation of Employees	98,544,555	94,020,545	101,128,178	105,701,779
	Operations and Maintenance	36,655,941	35,700,276	42,027,555	39,187,598
	Grants	11,000,000	11,000,000	-	-
	Total	146,200,496	140,720,821	143,155,733	144,889,377
Finance, Economic Planning & Revenue Management	Compensation of Employees	581,358,202	572,126,257	541,025,439	568,076,711
	Operations and Maintenance	411,818,032	637,851,979	660,779,068	639,362,139
	Grants	1,708,218	1,617,189	1,617,189	1,617,189
	Total	994,884,451	1,211,595,425	1,203,421,696	1,209,056,039
Gender, Youth, Sports & Social Welfare	Compensation of Employees	56,818,546	57,025,097	59,876,352	62,870,169
	Operations and Maintenance	87,753,269	151,998,701	152,854,814	152,519,212
	Grants				
	Total	144,571,815	209,023,798	212,731,166	215,389,382
Trade, Industry, Tourism and Innovation.	Compensation of Employees	63,352,510	72,537,726	69,205,206	73,068,587
	Operations and Maintenance	93,664,782	96,863,597	97,314,666	96,037,291
	Grants				
	Total	157,017,292	169,401,323	166,519,872	169,105,878

County Entity		Printed Estimates FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Education	Compensation of Employees	348,320,56 3	390,573,068	410,101,721	430,606,80 7
	Operations and Maintenance	212,483,19 1	415,050,000	396,791,302	377,208,16 3
	Grants				
	Total	560,803,75 4	805,623,068	806,893,024	807,814,97 1
Lands, Urban Development, Housing & Energy	Compensation of Employees	96,121,506	90,930,460	95,476,983	100,250,83 2
	Operations and Maintenance	122,016,43 5	127,381,218	128,167,062	128,282,67 8
	Grants	35,000,000	43,817,410	35,000,000	35,000,000
	Total	253,137,94 1	262,129,088	258,644,045	263,533,51 0
Devolution	Compensation of Employees	506,912,02 9	598,183,184	620,603,055	650,151,83 9
	Operations and Maintenance	465,836,00 8	589,764,399	572,695,361	546,435,36 5
	Grants	37,500,000	37,500,000	37,500,000	37,500,000
	Total	1,010,248,0 37	1,225,447,58 2	1,230,798,41 5	1,234,087,2 03
Office of the County Attorney	Compensation of Employees	22,071,794	23,053,779	26,501,088	27,826,142
	Operations and Maintenance	64,779,979	36,000,000	33,161,419	32,269,776
	Grants				
	Total	86,851,773	59,053,779	59,662,507	60,095,918
Compensation of Employees	6,384,482,1 13	6,407,522,55 1	6,480,490,43 0	6,610,406,7 53	
Operations and Maintenance	3,514,114,7 32	4,012,501,44 1	3,915,425,19 3	3,898,009,4 78	
Grants	168,458,21 8	177,184,599	161,529,689	74,117,189	
TOTAL					

County Entity		Printed Estimates FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
		10,067,055, 063	10,597,208,5 91	10,557,445,3 12	10,582,533, 420

Development Expenditure summary by Economic Classification

County Entity		Printed Estimates FY 2024/2025	Approved Budget Estimates FY 2025/2026	Budget Estimates FY 2026/2027	Budget Estimates FY 2027/2028
Office of the Governor	Acquisition of Non-Financial Assets	59,830,059	22,926,329	4,626,327	14,937,481
	Grants				
	Total	59,830,059	22,926,329	4,626,327	14,937,481
County Public Service Board	Acquisition of Non-Financial Assets	21,796,931	7,404,438	5,000,000	5,500,000
	Grants				
	Total	21,796,931	7,404,438	5,000,000	5,500,000
Roads, Transport and Public Works.	Acquisition of Non-Financial Assets	715,069,233	1,047,814,832	983,072,217	1,085,410,67 6
	Grants	314,847,146	111,125,100	-	-
	Total	1,029,916,379	1,158,939,932	983,072,217	1,085,410,67 6
County Assembly	Acquisition of Non-Financial Assets	174,400,000	155,000,000	155,000,000	155,000,000
	Grants				
	Total	174,400,000	155,000,000	155,000,000	155,000,000
Agriculture, Food Security and Co- operative Development.	Acquisition of Non-Financial Assets	242,362,429	165,517,005	166,023,956	198,833,657
	Grants	279,296,509	163,777,590	163,777,590	163,777,590
	Total	521,658,938	329,294,595	329,801,546	362,611,247
Health	Acquisition of Non-Financial Assets	560,778,494	477,698,792	515,962,416	545,018,345
	Grants	11,943,750	43,548,750	-	-
	Total				

County Entity		Printed Estimates FY 2024/2025	Approved Budget Estimates FY 2025/2026	Budget Estimates FY 2026/2027	Budget Estimates FY 2027/2028
		572,722,244	521,247,542	515,962,416	545,018,345
Water, Irrigation, Environment and Climate change	Acquisition of Non-Financial Assets	468,111,724	519,548,294	673,913,928	536,683,504
	Grants	137,500,000	137,500,000	-	-
	Total	605,611,724	657,048,294	673,913,928	536,683,504
Finance, Economic Planning & Revenue Management	Acquisition of Non-Financial Assets	246,636,671	537,153,765	452,932,090	498,225,299
	Grants				
	Total	246,636,671	537,153,765	452,932,090	498,225,299
Gender, Youth, Sports & Social Welfare	Acquisition of Non-Financial Assets	400,158,502	282,857,555	293,760,896	323,136,985
	Grants				
	Total	400,158,502	282,857,555	293,760,896	323,136,985
Trade, Industry, Tourism and Innovation.	Acquisition of Non-Financial Assets	130,575,969	152,030,496	222,202,415	200,477,206
	Grants	-	-	-	-
	Total	130,575,969	152,030,496	222,202,415	200,477,206
Education	Acquisition of Non-Financial Assets	110,410,378	107,200,939	111,817,786	111,817,786
	Grants				
	Total	110,410,378	107,200,939	111,817,786	111,817,786
Lands, Urban Development, Housing & Energy	Acquisition of Non-Financial Assets	236,741,084	141,054,547	145,042,456	135,659,562
	Grants	90,174,566	90,174,566	94,683,294	99,417,459
	Total	326,915,650	231,229,113	239,725,750	235,077,021
Devolution	Acquisition of Non-Financial Assets	117,987,127	77,841,913	59,591,286	12,613,227
	Grants	-	352,500,000	352,500,000	352,500,000
	Total	117,987,127	430,341,913	412,091,286	365,113,227
Office of the	Acquisition of				

County Entity		Printed Estimates FY 2024/2025	Approved Budget Estimates FY 2025/2026	Budget Estimates FY 2026/2027	Budget Estimates FY 2027/2028
County Attorney	Non-Financial Assets	6,510,000	3,702,219	5,000,000	5,000,000
	Grants				
	Total	6,510,000	3,702,219	5,000,000	5,000,000
Acquisition of Non-Financial Assets		3,491,368,601	3,697,751,124	3,793,945,773	3,828,313,727
Grants		833,761,971	898,626,006	610,960,884	615,695,049
TOTAL		4,325,130,573	4,596,377,131	4,404,906,658	4,444,008,777

Recurrent Expenditure by Programmes

	Printed Estimates FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Office of the Governor				
Co-ordination and Supervisory Services	337,860,591	337,860,591	337,860,591	337,860,591
Transport Services	76,477,181	73,214,790	73,214,790	73,214,790
Human Resource and Administration Services	71,633,109	71,633,109	71,633,109	71,633,109
ICT Services	52,245,915	52,245,915	52,245,915	52,245,915
Hospitality Services	50,342,682	50,342,682	50,342,682	50,342,682
Cabinet Office.	19,005,239	17,005,239	17,005,239	17,005,239
Office of the Deputy Governor	84,902,064	84,902,063	84,902,063	84,902,063
Office of the County Secretary	57,791,785	49,816,785	49,816,785	49,816,785
Office of the County Advisors	47,087,202	47,087,202	47,087,202	47,087,202
Sub-total	797,345,769	784,108,376	784,108,376	784,108,376
County Public Service Board				
Human Resource and Administration	38,013,709	43,276,101	43,276,101	43,276,101
Sub-total	38,013,709	43,276,101	43,276,101	43,276,101
Roads, Transport and Public Works	244,405,006	266,879,278	268,205,462	268,980,695
General Administration and support services	198,878,309	189,679,278	183,157,358	192,315,226
Road Development and Management	1,505,000	700,000	735,000	771,750
County Government Buildings Services	18,080,000	6,000,000	10,288,105	5,622,750
County Fleet management	25,941,697	70,500,000	74,025,000	70,270,970

	Printed Estimates FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Sub-total	488,810,012	533,758,557	536,410,925	537,961,391
County Assembly				
Human Resource, Administration and Cordination Services	335,262,968	306,226,106	309,207,555	282,700,480
Financial Management Services	61,610,000	39,200,000	51,168,000	50,976,000
Legal, Library and Research Services	44,400,000	14,850,000	13,860,000	14,520,000
County Assembly Service Board Services	43,852,000	25,752,314	37,644,600	39,437,200
Legislative Services	324,575,232	333,233,545	338,178,994	354,282,755
Procedure and Committee Services	192,000,000	147,500,000	114,450,000	119,900,000
Budget Office Services	3,000,000	2,000,000	3,150,000	2,200,000
Audit Committee Services	5,400,000	3,704,800	5,670,000	5,940,000
Ward Office Services	84,213,064	84,833,673	70,826,977	74,199,691
Mortgage and car loans	20,000,000	10,557,558	-	-
Sub-total	1,114,313,264	967,857,996	944,156,126	944,156,126
Agriculture, Food Security and Co- operative recurrent				
General Administration and Support Services	227,959,626	151,799,534	151,686,556	150,813,420
Crop Development and Management	1,488,004	1,500,000	1,039,500	1,091,475
Livestock Resources Management and	2,823,238	68,734,382	71,793,101	75,217,381

	Printed Estimates FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Development				
Fisheries Development	2,445,525	1,000,000	808,500	848,925
Veterinary Service	3,034,794	2,500,000	2,362,500	2,480,625
Agriculture Training Centre	7,751,763	1,500,000	1,312,500	1,378,125
Co operative Development and Marketing	27,018,796	19,151,863	18,894,141	18,301,963
Capacity Building to Co- operative Societies	600,000	1,000,000	735,000	551,250
Promotion of Co- operative Marketing and Value Chain	700,000	1,000,000	1,050,000	385,875
Co-operative Financial Services	950,000	500,000	525,000	385,875
Promotion and Growth of Co- operative societies	850,000	1,000,000	517,358	543,225
Co-operative Audit Support Services	1,000,000	500,000	525,000	551,250
Sub-total	276,621,746	250,185,779	251,249,156	252,549,389
Health				
General Administration	3,539,357,190	3,464,961,497	3,499,763,502	3,499,216,586
Machakos Level 5	146,379,350	153,094,680	161,337,630	220,792,728
Kangundo Level 4	46,100,000	59,100,000	51,555,000	69,132,750
Matuu Level 4	38,500,000	54,500,000	56,325,000	58,241,250
Kathiani level 4	50,500,000	49,500,000	57,075,000	61,703,750
Mwala Level 4	32,500,000	42,500,000	37,675,000	38,908,750
Kimiti Level 4	26,500,000	32,500,000	31,625,000	32,806,250
Masinga level 4	33,600,000	25,600,000	36,480,000	37,404,000
Athiriver Level 4	20,500,000	32,500,000	34,125,000	35,831,250

	Printed Estimates FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Mutituni Level 4	20,500,000	22,500,000	23,225,000	23,986,250
Ndithini Level 4	22,500,000	21,500,000	22,575,000	23,703,750
Kalama Level 4	25,500,000	18,500,000	27,175,000	22,371,250
Public Health	240,203,470	225,150,000	145,687,500	61,391,892
Sub-total	4,242,640,010	4,201,906,177	4,184,623,633	4,185,490,455
Water, Irrigation, Environment and Climate Change				
Water Resources Management	98,689,399	86,714,346	93,592,885	97,542,819
Sewerage System and Sanitation Management	5,940,000	14,540,276	15,545,535	16,870,312
General Administrative and Support Services	2,750,000	-	1,314,697	11,643,161
Environment and Natural Resources	12,736,938	10,945,370	14,682,853	-
Climate Change	26,084,159	28,520,829	18,019,762	18,833,084
Sub-total	146,200,496	140,720,821	143,155,733	144,889,377
Finance, Economic Planning and Revenue Manage ment				
Revenue Management	386,066,261	344,988,262	323,894,814	340,008,695
Budget Formulation, Coordination and Implementation	50,291,024	64,918,108	60,094,760	33,699,498
Supply Chain Management	10,741,192	11,125,450	6,544,450	2,866,500
Audit Services	10,112,288	20,174,758	16,947,334	15,627,331
Accounting Services	78,837,299	238,354,824	241,396,911	253,466,757

	Printed Estimates FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Human Resource Management and Support Services	239,702,500	231,099,075	238,356,160	227,355,797
Economic Planning and Statistical Services	58,486,392	72,891,315	51,559,924	57,060,810
Monitoring and Evaluation	15,760,198	17,442,478	30,009,000	31,509,450
External Resource Mobilization	6,216,165	4,000,000	4,200,000	4,410,000
Project Delivery Unit	29,780,000	22,952,386	25,984,563	24,982,973
ICT General Administartion and Support Services	42,040,289	70,102,774	79,364,413	81,581,978
ICT Services and Infrastructure	4,914,843	6,649,995	6,300,000	6,615,000
Closed Circuit Television	1,220,000	-	-	-
Public Communication	60,716,000	106,896,000	118,769,368	129,871,250
Sub-total	994,884,451	1,211,595,425	1,203,421,696	1,209,056,039
Gender, Youth, Sports and Social Welfare				
Youth and Sports Administrative Services	78,397,105	124,280,479	130,494,503	137,019,228
Gender and Social Welfare	59,374,710	78,493,319	75,674,163	71,479,529
Digital Economy	6,800,000	6,250,000	6,562,500	6,890,625
Sub-total	144,571,815	209,023,798	212,731,166	215,389,382
Trade, Industry, Tourism and Innovation				
Trade General administration and Support Services	21,861,140	46,388,136	67,119,080	71,580,198
Trade & External Relations	689,166	-	2,715,433	2,715,433
Investment				

	Printed Estimates FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Promotion	23,900,000	-	-	-
Small and Medium sized Enterprises	6,500,000	41,500,000	11,107,576	11,024,386
Industrialization and Innovation	24,738,808	10,202,219	28,259,423	28,047,501
Tourism Administrative and support services	52,318,360	63,310,968	48,918,360	46,918,360
Heritage and Culture	1,700,000	-	-	-
Liquour Management	7,809,818	-	-	-
Tourism Development and Marketing	8,500,000	-	-	-
Management of recreational facilities	4,000,000	8,000,000	8,400,000	8,820,000
Machawood	4,000,000	-	-	-
County Image	1,000,000	-	-	-
Sub-total	157,017,292	169,401,323	166,519,872	169,105,878
Education				
General Administration, Planning and Support Services	551,800,563	655,073,068	685,026,233	679,854,841
Basic Education	623,191	-	-	-
Vocational Training Services	8,380,000	6,550,000	6,877,500	7,221,375
Youth Empowerment	-	144,000,000	114,989,290	120,738,755
Sub-total	560,803,754	805,623,068	806,893,024	807,814,971
Lands, Housing, Urban recurrent and Energy				
Lands and Physical Planning	46,627,057	43,280,865	45,444,909	47,717,154
County Electrification	28,370,970	25,896,884	27,191,728	28,551,314
Housing and				

	Printed Estimates FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Urban Development	152,614,119	136,851,338	127,102,410	125,414,793
Mavoko municipality	10,200,000	24,800,000	26,040,000	27,342,000
Machakos Municipality	7,765,795	16,800,000	17,640,000	18,522,000
Tala-Kangundo Municipality	7,560,000	14,500,000	15,224,998	15,986,248
Sub-total	253,137,941	262,129,088	258,644,045	263,533,510
Devolution				
Public Service General Administration & Coordination Services	415,022,721	477,286,651	395,131,423	400,962,078
Performance Management	2,500,000	5,000,000	8,250,000	5,512,500
Training, Research and Development	54,176,614	56,600,000	64,330,000	62,401,500
Human Resource Development	16,000,000	~	~	~
County Administration and Decentralized Units	322,872,243	310,067,573	323,995,952	338,070,749
Civic Engagement	8,000,000	6,300,000	6,775,000	7,088,750
Administration and Cordination Services	5,850,000	33,550,000	50,865,000	53,408,250
Solid Waste Management	17,020,000	16,604,400	22,498,673	6,902,756
Inspectorate Services and Management	157,206,459	298,338,958	334,077,367	343,926,492
Emergency Services	11,600,000	21,700,000	24,875,000	15,814,129
Sub-total	1,010,248,037	1,225,447,582	1,230,798,415	1,234,087,203
Office of the County Attorney				
Legal Services	86,851,773	59,053,779	59,662,507	60,095,918
Sub-total	86,851,773	59,053,779	59,662,507	60,095,918

	Printed Estimates FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
TOTAL	10,067,055,063	10,597,208,591	10,557,445,312	10,582,533,420

Development Expenditure by Programmes

	Printed Estimates FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Office of the Governor				
Co-ordination and Supervisory Services.....	33,370,239	11,306,677	-	-
Office of the Deputy Governor	7,334,480	3,502,201	-	-
Office of the County Secretary	19,125,340	8,117,451	4,626,327	14,937,481
Sub-total	59,830,059	22,926,329	4,626,327	14,937,481
County Public Service Board				
Human Resource and Administration	21,796,931	7,404,438	5,000,000	5,500,000
Sub-total	21,796,931	7,404,438	5,000,000	5,500,000
Roads, Transport and Public Works				
General Administration and support services	26,506,997	20,022,191	21,023,300	75,259,313
Road Development and Management	834,847,146	848,421,061	764,027,403	802,228,773
County Government Buildings Services	69,562,236	80,910,995	82,956,544	87,104,371
County Fleet management	99,000,000	209,585,685	115,064,970	120,818,218
Sub-total	1,029,916,379	1,158,939,932	983,072,217	1,085,410,676
County Assembly				
Human Resource, Administration and Cordination Services	20,000,000	13,000,000	15,750,000	16,500,000
Legislative Services	154,400,000	142,000,000	139,250,000	138,500,000
Sub-total	174,400,000	155,000,000	155,000,000	155,000,000

	Printed Estimates FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Agriculture, Food Security and Co-operative Development				
General Administration and Support Services	272,619,142	159,761,890	159,924,227	160,094,681
Crop Development and Management	77,721,570	53,311,955	55,977,553	58,776,430
Livestock Resources Management and Development	16,898,232	28,507,087	29,932,442	31,429,064
Fisheries Development	51,013,904	32,994,865	34,031,486	35,119,939
Veterinary Service	30,858,241	21,398,827	22,468,768	23,592,207
Agriculture Training Centre	17,850,000	14,808,877	15,549,320	16,326,786
Co operative Development and Marketing	7,000,000	11,847,101	6,475,489	6,799,264
Promotion of Co-operative Marketing and Value Chain	36,000,000	1,480,888	-	-
Promotion and Growth of Co-operative societies	11,697,849	5,183,106	5,442,261	30,472,877
Sub-total	521,658,938	329,294,595	329,801,546	362,611,247
Health				
General Administration	402,222,244	285,184,904	193,493,771	203,372,388
Machakos Level 5	8,000,000	-	18,000,000	18,900,000
Kangundo Level 4	12,000,000	-	10,000,000	10,500,000
Matuu Level 4	24,000,000	60,941,894	63,988,989	67,188,438
Kathiani level 4	10,500,000	-	20,000,000	21,000,000
Mwala Level 4	10,000,000	-	10,000,000	13,553,880
Kimiti Level 4	6,000,000	-	7,000,000	7,350,000
Masinga level 4	3,000,000	-	10,000,000	10,500,000
Athiriver Level 4	8,000,000	-	10,000,000	10,500,000
Mutituni Level 4	6,000,000	-	10,000,000	10,500,000
Ndithini Level 4	14,000,000	74,044,382	77,746,601	81,633,931
Kalama Level 4	5,000,000	-	7,000,000	7,350,000
Public Health	64,000,000	101,076,362	78,733,055	82,669,708
Sub-total	572,722,244	521,247,542	515,962,416	545,018,345
Water, Irrigation, Environment and Climate Change				
Water Resources Management	253,393,207	333,690,842	543,121,985	479,651,461

	Printed Estimates FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Sewerage System and Sanitation Management	58,300,000	42,205,298	113,571,266	29,946,728
Irrigation Promotion	9,561,724	-	15,000,000	15,750,000
Environment and Natural Resources	19,430,000	9,232,427	2,220,678	11,335,315
Climate Change	264,926,793	271,919,728	-	-
Sub-total	605,611,724	657,048,294	673,913,928	536,683,504
Finance, Economic Planning and Revenue Management				
Revenue Management	51,425,522	39,243,522	38,873,300	40,816,965
Budget Formulation, Coordination and Implementation	44,941,650	43,686,185	45,372,207	48,164,019
Audit Services	2,350,000	-	-	-
Accounting Services	49,453,175	333,199,718	349,859,704	367,352,689
Economic Planning and Statistical Services	5,000,000	26,203,688	-	-
Monitoring and Evaluation	3,000,000	3,414,064	3,702,219	3,702,219
Project Delivery Unit	-	1,110,666	-	-
ICT Services and Infrastructure	80,466,324	75,891,483	-	22,308,513
Public Communication	10,000,000	14,404,439	15,124,660	15,880,893
Sub-total	246,636,671	537,153,765	452,932,090	498,225,299
Gender, Youth, Sports and Social Welfare				
Stadia Management	-	6,663,994	6,997,194	7,347,054
Sports Management	170,000,000	126,615,893	132,946,687	139,594,022
Youth Empowerment	63,000,000	7,404,438	7,774,660	26,796,978
Gender and Social Services	142,158,502	123,662,134	129,845,241	136,337,503
Digital Economy	25,000,000	18,511,096	16,197,114	13,061,429
Sub-total	400,158,502	282,857,555	293,760,896	323,136,985
Trade, Industry, Tourism and Innovation				
Trade & External Relations	130,575,969	152,030,496	222,202,415	200,477,206
Small and Medium sized Enterprises	30,008,658	37,130,404	38,986,924	40,936,270
Industrialization and Innovation	44,567,311	48,020,635	119,295,773	95,408,483
Tourism Administrative	17,000,000	25,044,382	57,813,614	-
	23,000,000	3,780,433	-	64,132,453

	Printed Estimates FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
and support services				
Heritage and Culture	6,000,000	-	-	-
Management of recreational facilities	6,000,000	-	-	-
Machawood	4,000,000	38,054,642	6,106,104	-
Sub-total	261,151,938	304,060,992	444,404,830	400,954,412
Education				
General Administration, Planning and Support Services	55,500,000	52,571,511	55,200,087	57,960,091
Basic Education	7,000,000	10,202,799	10,712,939	11,248,586
Vocational Training Services	47,910,378	44,426,629	45,904,761	42,609,109
Sub-total	110,410,378	107,200,939	111,817,786	111,817,786
Lands, Housing, Urban Development and Energy				
Lands and Physical Planning	63,928,885	40,724,410	127,661,990	12,245,089
County Electrification	123,812,199	87,372,370	-	-
Housing and Urban Development	92,154,566	91,285,232	95,849,493	100,641,968
Mavoko municipality	17,840,000	3,702,219	3,887,330	4,081,697
Machakos Municipality	17,840,000	4,442,663	4,516,707	4,594,454
Tala-Kangundo Municipality	11,340,000	3,702,219	7,810,230	113,513,813
Sub-total	326,915,650	231,229,113	239,725,750	235,077,021
Devolution				
Public Service General Administration & Coordination Services	4,400,000	6,108,661	6,414,094	-
County Administration and Decentralized Units	63,376,394	401,591,425	391,648,341	365,113,227
Civic Engagement	11,000,000	6,038,248	11,340,161	-
Solid Waste Management	-	2,221,331	2,500,000	-
Inspectorate Services and Management	39,210,733	14,382,247	188,690	-
Sub-total	117,987,127	430,341,913	412,091,286	365,113,227
County Attorney				
Legal Services	6,510,000	3,702,219	5,000,000	5,000,000

	Printed Estimates FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Sub-total	6,510,000	3,702,219	5,000,000	5,000,000
TOTAL	4,325,130,573	4,596,377,130	4,404,906,657	4,444,008,776

Departmental Allocation by Economic Classification (Indicating fiscal responsibility)

County Entity	Compen sation of Employee s	Use of Goods	Curr ent Gra nts	Approved Total Recurrent	Acquisiti on of Non- Financial Assets	Capital Grants	Approv ed Total Develo pment	Approve d County Entity Total	Bud get Allo cati on (%)
Office of the Governor	174,91 8,328	609,19 0,048		784,108, 376	22,926, 329		22,926, 329	807,034 ,705	5.3
County Public Service Board	35,955, 418	7,320,6 83		43,276,1 01	7,404,4 38		7,404,4 38	50,680, 539	0.3
Roads, Transport and Public Works.	184,87 9,278	82,000, 000		266,879, 278	1,047,8 14,832	111,12 5,100	1,158,9 39,932	1,425,8 19,210	9.4
County Assembly	546,57 3,324	421,28 4,672		967,857, 996	155,000 ,000		155,00 0,000	1,122,8 57,996	7.4
Agriculture , Food Security and Co- operative Developme nt.	165,38 8,591	84,797, 188		250,185, 779	160,517 ,005	168,77 7,590	329,29 4,595	579,480 ,374	3.8
Health	3,401,3 57,497	717,29 8,680	83,2 50,0 00	4,201,90 6,177	464,468 ,792	56,778 ,750	521,24 7,542	4,723,1 53,719	31.1
Water, Irrigation, Environme nt and Climate change	94,020, 545	35,700, 276	11,0 00,0 00	140,720, 821	385,128 ,566	271,91 9,728	657,04 8,294	797,769 ,115	5.3
Finance, Economic Planning & Revenue Manageme nt	572,12 6,257	637,85 1,979	1,61 7,18 9	1,211,59 5,425	537,153 ,765		537,15 3,765	1,748,7 49,190	11.5

County Entity	Compensation of Employees	Use of Goods	Current Grants	Approved Total Recurrent	Acquisition of Non-Financial Assets	Capital Grants	Approved Total Development	Approved County Entity Total	Budget Allocation (%)
Gender, Youth , Sports & Social Welfare	57,025,097	151,998,701		209,023,798	282,857,555		282,857,555	491,881,353	3.2
Trade, Industry, Tourism and Innovation.	72,537,726	96,863,597		169,401,323	152,030,496		152,030,496	321,431,819	2.1
Education	390,573,068	415,050,000		805,623,068	107,200,939		107,200,939	912,824,007	6.0
Lands, Urban Development, Housing & Energy	90,930,460	127,381,218	43,817,410	262,129,088	141,054,547	90,174,566	231,229,113	493,358,201	3.2
Devolution	598,183,184	589,764,399	37,500,000	1,225,447,582	77,841,913	352,500,000	430,341,913	1,655,789,495	10.9
Office of the County Attorney	23,053,779	36,000,000		59,053,779	3,702,219		3,702,219	62,755,998	0.4
Total	6,407,522,551	4,012,501,441	177,184,599	10,597,208,591	3,545,101,396	1,051,275,734	4,596,377,130	15,193,585,721	100
Fiscal Responsibility	42	26	1	70	23	7	30	100	

OFFICE OF THE GOVERNOR

Part A: Vision

Excellence in leadership for a secure, clean, competitive and prosperous County

Part B: Mission

To provide overall leadership and policy direction of the County affairs for the County social and economic prosperity

Part C: Performance Overview and Rationale for Funding

Mandate

The office the Governor is charged with the mandate of providing overall leadership and policy direction towards realization of the County development agenda.

Expenditure Trends FY 2022/2023-2023/2024

	Approved budget FY 2022/2023	Expenditure FY 2022/2023	Approved budget FY 2023/2024	Expenditure FY 2023/2024
Recurrent	592,144,648	466,629,103	590,874,154	478,787,829
Development	19,334,385	13,638,038	19,578,170	732,271
Total	611,479,033	480,267,141	610,452,324	479,520,100

Part E. Summary of the Programmes Key Outputs, Performance Indicators and Targets for FY 2023/2024-2027/2028

Sub-programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2023/2024	Actual Achievement FY 2023/2024	Baseline FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027	Target FY 2027/2028
Programme 1: Coordination & supervisory services									
SP 1.1 Coordination & supervisory services	Office of the Governor	Cabinet Affairs	100% facilitation	100%	100%	100%	100%	100%	100%
		Advisory Service	Quarterly Reports	4	4	4	4	4	4

Sub-programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2023/2024	Actual Achievement FY 2023/2024	Baseline FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027	Target FY 2027/2028
		s							
		Policy/Regulations/Bills	Number of policies/Regulations/Bills initiated and passed	10	8	14	8	7	7

Part F. Summary of Expenditure by Programmes and Sub-Programmes FY 2023/2024-2027/2028

Sub-Programme (SP)	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Government Co-ordination, Supervisory and Advisory Services	600,452,324	478,787,829	857,175,828	816,687,906	797,687,904	799,045,857
Total Expenditure	600,452,324	478,787,829	857,175,828	816,687,906	797,687,904	799,045,857

Part G. Summary of Expenditures by Vote Economic Classification FY 2023/2024-2027/2028

Expenditure Classification	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
(1) Current Expenditure	580,874,154	478,787,829	797,345,769	784,108,376	784,108,376	784,108,376
Compensation to Employees	192,281,283	146,632,572	194,806,842	190,888,808	190,888,808	190,888,808

Expenditure Classification	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Use of goods and services	388,592,872	332,155,257	584,563,926	583,219,568	583,219,568	583,219,568
Current Grants	-	-	17,975,000	10,000,000	10,000,000	10,000,000
(2) Capital Expenditure	19,578,170	-	59,830,059	32,579,530	13,579,528	14,937,481
Acquisition of Non-Financial Assets	19,578,170	-	59,830,059	32,579,530	13,579,528	14,937,481
Capital Grants	-	-	-	-	-	-
Total Expenditure	600,452,324	478,787,829	857,175,828	816,687,906	797,687,904	799,045,857

Part H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification FY 2023/2024-2027/2028;

Expenditure Classification	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
(1) Current Expenditure	580,874,154	478,787,829	797,345,769	784,108,376	784,108,376	784,108,376
Compensation to Employees	192,281,283	146,632,572	194,806,842	190,888,808	190,888,808	190,888,808
Use of goods and services	388,592,872	332,155,257	584,563,926	583,219,568	583,219,568	583,219,568
Current Grants	-	-	17,975,000	10,000,000	10,000,000	10,000,000
(2) Capital Expenditure	19,578,170	-	59,830,059	32,579,530	13,579,528	14,937,481
Acquisition	19,578,170	-	59,830,059	32,579,530	13,579,528	14,937,481

Expenditure Classification	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
of Non-Financial Assets						
Capital Grant	~	~	~	~	~	~
Total Expenditure	600,452,324	478,787,829	857,175,828	816,687,906	797,687,904	799,045,857

Part I: Summary of Human Resource Requirements

Office of the Governor

	Designation/Job Title	JG	Authorized Establishment	In Post as at 30th June 2024	Funded Positions 2024/2025	Funded Positions 2025/2026	Positions to be funded 2026/2027	Positions to be funded 2027/2028
1	H.E Governor	U	1	1	1	1	1	1
2	Chief of Staff	S	1	0	0	0	0	0
3	Chief Officer	S	1	1	1	1	1	1
4	Advisors	R	16	14	16	16	16	16
5	Executive Secretary	R	1	1	1	1	1	1
6	Personal Assistant	R	1	1	1	1	1	1
7	Director policy and Programmer	R	1	1	1	1	1	1
8	Director Administration	R	0	0	2	2	2	2
9	Deputy Director - Administration	Q	4	2	2	4	4	4
10	Director ICT	R	1	1	1	1	1	1
11	Deputy Director - ICT	Q	1	0	0	0	0	0
12	Assistant Director CT	P	1	0	0	0	0	0
13	Director Operation	R	1	0	0	0	0	0
14	Deputy Director operation	Q	1	0	0	0	0	0

	Designation/Job Title	JG	Authorized Establishment	In Post as at 30th June 2024	Funded Positions 2024/2025	Funded Positions 2025/2026	Positions to be funded 2026/2027	Positions to be funded 2027/2028
15	Assistant Director administration	P	1	0	0	0	0	0
16	Principal administrative Assistant	N	2	2	2	2	2	2
17	Principal ICT Officer	N	0	0	0	0	0	0
18	Information Technology Officer II	J	2	2	5	5	5	5
19	Information Technology Officer III	H	2	0	3	3	3	3
20	Principal Accountant	N	1	1	1	1	1	1
21	Assistant Accountant	J	1	1	1	1	1	1
22	Chief supply chain Officer	M	1	1	1	1	1	1
23	Chief administrative Officer	M	2	2	2	2	2	2
24	Senior Administrative Officer	L	3	3	3	3	3	3
25	Human Resource Officer	K	1	1	1	1	1	1
26	Administrative Officer 1	K	2	2	2	2	2	2
27	Fleet Manager	J	1	0	0	0	0	0
28	Administrative officer II	J	5	5	5	5	5	5
29	Administration Officer III	H	4	1	5	5	5	5
30	Public Communications Officer II	J	3	6	6	6	6	6
31	Public Communication Officer III	H	4	4	4	4	4	4
32	Senior Charge hand	J	4	4	4	4	4	4
33	Senior Clerical Officer	J	1	1	1	1	1	1
34	Chief Clerical Officer	J	4	4	4	4	4	4

	Designation/Job Title	JG	Authorized Establishment	In Post as at 30th June 2024	Funded Positions 2024/2025	Funded Positions 2025/2026	Positions to be funded 2026/2027	Positions to be funded 2027/2028
35	Clerical Officer I	F	1	0	0	0	0	0
36	Clerical Officer II	H	1	0	0	0	0	0
37	Principal Driver	J	14	13	13	13	13	13
38	Chief Driver	H	4	4	4	4	4	4
39	Driver I	F	2	2	2	2	2	2
40	Driver III	D	2	2	2	2	2	2
41	Hospitality Officer	J	8	8	8	8	8	8
42	Chef	J	5	5	5	5	5	5
43	Head Housekeeper	J	5	5	5	5	5	5
44	Cleaning Supervisor 1	G	1	0	0	0	0	0
45	Electrician	G	1	1	1	1	1	1
46	Cleaning Supervisor II	D	3	3	3	3	3	3
47	Senior Support Staff	D	3	3	3	3	3	3
48	Support staff	A	18	17	17	17	17	17
	Total Funded Positions		122	105	119	121	141	141

Office of the County Secretary

S/NO	Designation	Authorized Establishment	In post as at 30th June 2024	Funded positions (FY 2024/2025)	Positions to be funded (FY 2025/2026)	Positions to be funded (FY 2026/2027)	Positions to be funded (FY 2027/2028)
1.	County Secretary	1	1	1	1	1	1
	Chief Officer	1	1	1	1	1	1
2.	Director of Administration	2	2	2	2	2	2
3.	Director Liaison	1	0	0	0	0	0

S/NO	Designation	Authorized Establishment	In post as at 30th June 2024	Funded positions (FY 2024/20 25	Positions to be funded (FY 2025/202 6)	Positions to be funded (FY 2026/202 7)	Positions to be funded (FY 2027/20 28)
4.	Assistant Director of Administration and Cabinet Affairs	1	0	0	0	0	0
5.	Chief Finance Officer	1	1	1	1	1	1
6.	Chief Administrative Officer	0	0	0	0	0	0
7.	Administrative Officer	2	2	2	2	2	2
8.	Officer Adminstrator	1	1	1	1	1	1
9	Chief Office Administrator	1	0	0	0	0	0
10.	Records Management Officer	1	1	1	1	1	1
11.	Clerical Officer	1	1	1	1	1	1
12.	Driver	3	3	3	3	3	3
13	Cleaner/Suppo rt Staff	4	4	4	4	4	4
14.	Gardeners	4	4	4	4	4	4
	TOTAL funded positions	24	21	21	21	21	21

COUNTY PUBLIC SERVICE BOARD

A. Vision Statement

To be an efficient constitutional body in the provision of competitive human resource that serves the needs of Machakos County

B. Mission Statement

To ensure excellence in Public Service delivery by providing the required human resource in most effective manner

C. Performance Overview and Rationale for Funding

i. Mandate

The Mandate of the County Public Service Board is based on Section 59 of the CGA No. 17 of 2012 which stipulates the function and powers of the County Public Service Board. They are as listed below; Establish and abolish county public service offices

- a) Appoint and manage staff in county public service
- b) Exercise disciplinary control, including removal of staff
- c) Submit regular reports to the county assembly
- d) Promote constitutional values and principles (Article 10 & 232)
- e) Evaluate and report compliance with these values
- f) Support human resource planning and budgeting
- g) Advise on human resource management and development
- h) Advise on performance management system implementation

ii. Expenditure trends i.e. approved budget against actual expenditure FY 2021/2022-2023/2024

Department		Approved Budget FY 2021/2022	Actual Expenditure FY 2021/2022	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024
CPSB	Recurrent	39,763,200	19,230,732	58,700,706	51,772,428	38,013,709	36,729,266
	Development	10,000,000	5,128,661	41,112,751	0	3,000,000	2,999,915
	Total	49,763,200	24,359,393	99,813,457	51,772,428	41,013,709	39,729,181

iii. Major achievements based on the planned outputs FY 2021/2022-2023/2024

In the last FY the Board achieved an absorption rate on recurrent budget of 95% as compared to 88% of the previous financial year. The Board managed to perform its legal functions effectively leading to a motivated public service of Machakos and hence better service delivery. Of great significance was the evaluation and promotion of values and principles referred in Articles 10 and 232 a function the Board has never attempted. The Board was instrumental in appointment of Chief Officers in the County Departments.

ACTIVITY / OUTPUT	ACHIEVEMENTS
Human Resource Functions	<ul style="list-style-type: none"> • Appointment of Chief Officers, Directors and other staff • Facilitated re-designations and promotions
Submission of Reports	<ul style="list-style-type: none"> • Regular reports submitted on time to the County Assembly • Submitted a detailed 2023 Annual Report
Promotion of Values and principles	<ul style="list-style-type: none"> • Inducted and trained over 55 public officers on public service values and principles
Compliance with Law	<ul style="list-style-type: none"> • Evaluation of values and principles in the County Departments • The board ensured compliance of two third gender rule, 30% minority rule in recruitments • Board advised the government on Human Resource management and development.
Compliance and proper Management of Disciplinary matters	<ul style="list-style-type: none"> • Speedy conclusion of disciplinary cases • Increased training of HRO's, DHRAC & CHRAC on staff disciplinary procedures • Improved staff induction and orientation programmes • Sensitize staff on existing HRM policies.

iv. Constraints and challenges in budget implementation and how they will be addressed

Challenges	Recommendations
Inadequate budget	<ul style="list-style-type: none"> • Funding the personnel emolument according to the Authorized staff establishment
Inadequate office space	<ul style="list-style-type: none"> • Provision of adequate office space
Logistical Problem	<ul style="list-style-type: none"> • Provision of Motor vehicles

ii. Major services/outputs to be provided in the FY 2025/2026 and medium-term budget.

ACTIVITY / OUTPUT	ACHIEVEMENT TO BE REALISED
Human Resource Functions	Better service delivery by a motivated workforce

Capacity Building -Staff training and capacity building for Chief Officer, HROS and DHRAC	Improvement in service delivery and organizational culture Reduced employee employer conflict Refined Board workload Matching of skill & re-designations.
Promotion of Values and Principles	Professional services Officers of high integrity Officers who are accountable to the public
Performance evaluation -Performance contracting and staff performance evaluation reports	Retention of qualified staff, and well-motivated. Career progression through promotions Compliance with law

Part D. Strategic Objectives.

- a) The Board strategic objectives are based on the mandate of the Board as stipulated in the County Government Act 2012. These functions are further classified into four thematic areas as listed below;
- b) Human Resource Function
- c) Human Resource Advisory
- d) Promotion of Values and Principles
- e) Advisory including Reporting

Part F. Summary of Expenditure by Programmes and Sub-Programmes FY 2025/2026-2027/2028

Sub Programme (sp)	Approved budget FY 2023/2024	Actual expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Program 1.0 Human Resource Administration	49,763,200	24,359,393	59,810,640	50,680,539	55,194,344	57,013,839
Total expenditure	49,763,200	24,359,393	59,810,640	50,680,539	55,194,344	57,013,839

Part G. Summary of Expenditures by Vote Economic Classification FY 2023/2024-2027/2028

Programme	Approved budget FY 2023/2024	Actual expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2027/2028	Projected Estimates FY 2027/2028
Current expenditure	39,763,200	24,359,393	38,013,709	43,276,101	47,789,906	49,609,401

Programme	Approved budget FY 2023/2024	Actual expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2027/2028	Projected Estimates FY 2027/2028
Compensation to employees	28,846,099	19,230,732	32,627,689	35,955,418	39,703,189	41,538,348
Use of Goods and service	10,917,101	5,128,661	5,386,020	7,320,683	8,086,717	8,071,053
Capital Expenditures	10,000,000	-	21,796,931	7,404,438	7,404,438	7,404,438
Acquisitions of non-financial assets	10,000,000	-	21,796,931	7,404,438	7,404,438	7,404,438
Total expenditure	49,763,200	24,359,393	59,810,640	50,680,539	55,194,344	57,013,839

Part H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification FY 2023/2024-2027/2028FY 2025/2026-2027/2028

Programme	Approved budget FY 2023/2024	Actual expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2027/2028	Projected Estimates FY 2027/2028
Current expenditure	39,763,200	24,359,393	38,013,709	43,276,101	47,789,906	49,609,401
Compensation to employees	28,846,099	19,230,732	32,627,689	35,955,418	39,703,189	41,538,348
Use of Goods and service	10,917,101	5,128,661	5,386,020	7,320,683	8,086,717	8,071,053
Capital Expenditures	10,000,000	-	21,796,931	7,404,438	7,404,438	7,404,438
Acquisitions of non-financial assets	10,000,000	-	21,796,931	7,404,438	7,404,438	7,404,438
Total expenditure	49,763,200	24,359,393	59,810,640	50,680,539	55,194,344	57,013,839

Part I: Summary of Human Resource Requirements

Programme Title	Designation/Position Title	Authorised Establishment	In Post as at 30th June, 2024	Funded Positions (FY 2024/2025)	Funded Positions (FY 2025/2026)	Funded Positions (FY 2026/2027)	Funded Positions (FY 2027/2028)
	Board Chair	1	1	1	1	1	1
	Board Member	4	4	4	4	4	4
	Secretary	1	1	1	1	1	1
	Deputy Director HR	1	1	1	1	1	1

Programme Title	Designation/Position Title	Authorised Establishment	In Post as at 30th June, 2024	Funded Positions (FY 2024/2025)	Funded Positions (FY 2025/2026)	Funded Positions (FY 2026/2027)	Funded Positions (FY 2027/2028)
	Assistant Director Administration	1	1	1	0	0	0
	Assistant Director ICT	1	1	1	1	1	1
	Principal HR	1	1	1	1	1	1
	Human Resource Assistant III	2	1	1	1	2	2
	Senior Assistant Office Administrator	1	1	1	1	1	1
	Administrative Assistant	1	1	1	1	1	1
	Chief Driver	7	5	5	5	7	7
	Support Staff	4	4	4	4	4	4
	ICT Officer III	2	1	1	1	2	2
	Accountant II	1	1	1	1	1	1
	Principal Records Mgt Officer	1	1	1	1	1	1
	Records Mgt. Officer III	1	1	1	1	1	1
	Assistant Office Administrator	1	1	1	1	1	1
	Chief Administration Officer	1	1	1	1	1	1
Total Funded Positions		Total Establishment 32	28	28	28	31	31

ROADS, TRANSPORT AND PUBLIC WORKS

A. Vision

A national leader in the provision of cost effective sustainable and modernized infrastructure, facilities and services to support economic growth.

B. Mission

To develop, operate and continually improve on quality, safe, adequate, reliable and efficient County Road, Transport and Public Works infrastructure through optimal utilization of resources.

C. Performance Overview

i. Mandate

1. Develop and maintain sustainable Roads, Transport and Public Works infrastructure to facilitate efficient access to all areas and effective service delivery.
2. Develop and enforce regulations standards to ensure safe, secure and efficient roads and transport infrastructure systems.
3. Develop and enforce regulations standards to ensure safe, secure and efficient public works infrastructure.
4. Undertake research and implement the findings for an efficient transport and fleet management infrastructure system.
5. Mobilize resources and build capacity for technical and professional staff.

ii. Expenditure Trends FY 2021/2022-2023/2024

Vote	Revised Estimates FY 2021/2022	Expenditure FY 2021/2022	Revised Estimates FY 2022/2023	Expenditure FY 2022/2023	Revised Estimates FY 2023/2024	Expenditure FY 2023/2024
Recurrent	199,278,515	195,815,377	255,285,090	248,316,738	251,489,197	211,578,222
Development	818,815,827	581,561,229	634,490,070	634,490,070	565,331,765	425,374,353
TOTAL	1,018,094,342	777,376,606	889,775,160	882,806,808	816,820,962	636,952,575

Major achievements based on the planned outputs FY 2022/2023 - 2024/2025:

A. Roads and Transport

1. Major roads
 - a) Re-carpeting of Masaku Avenue Road,
 - b) Construction of Mwala Market Road Storm Water Drainage system
 - c) Repair of Potholes on Selected Paved Roads within Machakos County.
 - d) Kincar - Githunguri Road 3 kms

Multi-year ongoing projects: -

- a) Mlolongo – Gossip – Police Road 4.3 kms
 - b) Kathalani – Kaviani Road 3.2 kms
 - c) Katangi - Malava -Kinyaata Road 5 kms
 - d) Kithini - Vota Road
 - e) Matuu hospital loop road
 - f) Matuu equity lane road
2. Access roads - The county made routine maintenance of rural access roads opening up inaccessible areas and improving road network across the county.
 3. Barabara Mashinani Program (RRI) - Rehabilitation and grading of rural roads done under the opening up access to new and existing feeder roads.
 4. Public Transportation
 - a) Carried out maintenance of road and road-related infrastructure through marking of roads, pothole patching, installation of signage.
 - b) Re-carpeting of the Main Machakos Town Bus Park Terminus, Kionyweni-Seveni Road to providing a safer, more efficient, and user-friendly experience for commuters while aligning with modern transportation standards and sustainability goals.
 5. Fleet Management: -
 - a) Conducted a comprehensive motor vehicle enhancing accountability in the management of county motor vehicle assets.
 - b) Ongoing purchase of a fleet management system to enhance accountability in the management of county fleet.

B. Public Works

1. Construction of office block at the transport department completed.
2. Ongoing supervision and implementation of all county construction works ensuring compliance with established standards of all constructions at every stage to ensure quality and safe houses for human occupation.
3. Construction of the Governor’s official residence (multi-year project) as per the SRC specifications.
4. Construction of “Thin Tall Building” at the Machakos New City, which is at 70% completion rate and is set to house several county departments.
5. Routine maintenance of government buildings to prevent loss due to dilapidation of the county buildings.
6. Fencing and securing of government facilities (i.e. Garage, Head Quarters, Transport offices) to improve on security.
7. Valuation and Insurance of county offices/buildings to protect against loss of county assets.

iv. Constraints and challenges in budget implementation

- Delayed disbursement of funds by the exchequer
- High cost of maintenance and repairs of Equipment
- Extensive and challenging terrain of the road network
- Budgetary constraints
- Low capital of local contractors
- Encroachment on road reserves by both permanent and semi-permanent structures.
- Uncoordinated installation of services on road reserves by the various service providers (Electricity, sewerage, water, telecommunication infrastructure)
- Undefined classes of roads between KERA, KENHA, KURA and County Government Roads

v. Major services/output to be provided in the FY 2025/2026 and medium-term budget:

A. Roads & Transport

1. Major Roads (Flagship Projects). Tarmac major roads across the county adding to the total number of 15 kilometers of roads tarmacked as part of achieving the flagship phased projects: -
 - A. To be completed in FY 2025/2026
 - a) Mlolongo - Gossip - Police Road 4.3 kms
 - b) Katangi - Malava - Kinyaata Road 5 kms
 - B. Proposed flagship roads to be tarmacked (ongoing and new)
2. Access roads - The county made routine maintenance of rural access roads opening up inaccessible areas and improving road network across the county.
3. Carrying out drainage works to ensure sustainable road infrastructure across the County.
4. Insurance of county vehicles & equipment to protect against loss of county assets.
5. Barabara Mashinani Program (RRI) - Rehabilitation and grading of rural roads done under the opening up access to new and existing feeder roads under the: -

Ward grading program

 - a) Fuel and maintenance of equipment
 - b) Hire and lease and purchase of equipment
 - c) Grading of feeder roads to create access and connectivity of transport systems in the county.
6. Repair and maintenance of county machinery, plant, equipment and motor vehicles
7. Purchase of County fleet management system to ensure efficiency and enhance service delivery

B. Public Works

1. Completion of construction of “Thin Tall Building” which is set to house several government departments.
2. Completion of the Governor’s official residence
3. Construction of the Deputy Governor’s official residence
4. Completion of Trade Offices in Mavoko
5. Construction of drainage/sewer line for the Machakos new city
6. Completion of Renovation Works at Matuu County Lodge Offices

D. Strategic Objectives.

Programme	Strategic Objectives
Programme 1: Roads & Transport	Develop and maintain sustainable Roads & Transport infrastructure, Road Development, Maintenance and Management, Fleet Management and enforce regulations & standards to ensure safe, & secure infrastructure
Programme 2: Public Works	Develop and maintain sustainable Public Works infrastructure, enforce regulations & standards to ensure safe & secure infrastructure

E. Summary of the Programmes Key Outputs, Performance Indicators and Targets for FY

2023/2024-2027/2028

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2023/2024	Actual Achievement FY 2023/2024	Baseline FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027	Target FY 2027/2028
Programme 1: Roads & Transport									
SP 1.1 General Administration and Support Services									
SP 1.1 General Administration	Roads & Transport	Staff compensated	% of Staff compensated	100%	100%	100%	100%	100%	100%
		Policies formulated & adopted	No. of policies formulated & adopted	1	~	1	~	~	1
		Trained and capacity build staff	% of trained capacity build staff	100%	100%	100%	100%	100%	100%
SP 1.2 Road Network Development and Maintenance									
SP 1.2 Road Network Development and Maintenance	Roads & Transport	Roads tarmacked	Kilometers of road tarmacked	5	5	5	5	5	5
		Road network graded	Kilometers of road network graded	3000	1600	3000	3000	3000	3000
		Road network graveled	Kilometers of road network graveled	100	73.68	100	100	100	100
		Drifts constructed	Meters of drifts constructed	600	600	600	600	600	600
		Culverts installed	Meters of culverts installed	2500	2500	2500	2500	2500	2500
		Gabions installed	No. of gabions installed	1500	1500	1500	1500	1500	1500
SP 1.3 County Fleet Management									

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2023/2024	Actual Achievement FY 2023/2024	Baseline FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027	Target FY 2027/2028
SP 1.3 County Fleet Management	Roads & Transport	Machinery, Plant & vehicles procured & maintained	% of machinery, Plant & vehicles procured & maintained	75%	75%	20%	15%	20%	20%
Programme 2: Public Works									
S.P 2.1 General Administration		Staff compensated	% of Staff compensated	100%	100%	100%	100%	100%	100%
		Training conducted	No. of trainings conducted	2	2	2	2	2	2
		Policies formulated	No. of policies formulated	1	1	1	1	1	1
SP 2.2 Development and Maintenance of Buildings		Buildings Constructed	No. of Buildings constructed	2	2	2	2	2	2
		Buildings maintained	No. of buildings maintained	5	5	5	5	5	5
		Buildings inspected	% of Buildings inspected	100%	100%	100%	100%	100%	100%
		Buildings Constructed in Machakos New Town	No. of Buildings constructed in Machakos New Town	4	1	4	4	4	4

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2023/2024	Actual Achievement FY 2023/2024	Baseline FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027	Target FY 2027/2028
		Governors & Deputy Governors official residence constructed	% of Governors & Deputy Governors official residence constructed	25%	25%	50%	23%	2%	-
		Deputy Governor's Office constructed	% of Deputy Governor's Office constructed	-	-	-	74%	26%	-

F. Summary of Expenditure by Programmes and Sub-Programmes FY 2023/2024-2027/2028

Sub-Programme (SP)	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Programme: 1. Roads & Transport						
Sp: 1.1 General Administration and Support	267,536,258	234,906,243	225,385,306	209,701,469	204,180,658	267,574,539
Sp: 1.2 Road Development and Maintenance	377,700,000	270,580,265	836,352,146	849,121,061	764,762,403	803,000,523
S.P 1.3 County Fleet Management	112,100,000	113,405,782	124,941,697	280,085,685	189,089,970	191,089,188
Total expenditure of Programme 1	757,336,258	618,892,290	1,186,679,149	1,338,908,215	1,158,033,031	1,261,664,250

Sub-Programme (SP)	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Programme: 2. Public Works						
SP: 2.1 County Government Building Services	201,831,765	18,060,285				
Total Expenditure Programme 2	201,831,765	18,060,285	87,642,236	86,910,995	93,244,649	92,727,121
Total Expenditure of Vote	959,168,023	636,952,575	1,274,321,385	1,425,819,210	1,251,277,680	1,354,391,372

G. Summary of Expenditures by Vote Economic Classification FY 2023/2024-2027/2028

Expenditure Classification	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
(1) Current Expenditure	247,436,258	238,098,758	244,405,006	266,879,278	268,205,462	268,980,695
Compensation to Employees	189,162,813	178,335,326	186,758,309	184,879,278	178,117,358	187,023,226
Use of goods and services	58,273,445	59,763,432	54,646,697	82,000,000	86,100,000	81,957,470
Other Current Transfers	-	-	3000000	0	3988104.221	0
(2) Capital Expenditure	711,731,765	398,853,817	1,029,916,379	1,158,939,932	983,072,217	1,085,410,676
Acquisition of Non-Financial Assets	711,731,765	398,853,817	715,069,233	1,047,814,832	983,072,217	1,085,410,676
Other Development /Other Capital Transfers	-	-	314,847,146.00	111125100	0	0
Total Expenditure of the Vote	959,168,023	636,952,575	1,274,321,385	1,425,819,210	1,251,277,680	1,354,391,372

H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification FY

2023/2024-2027/2028

Expenditure Classification	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Programme: 1. Roads & Transport						
Sp: 1.1 General Administration and Support						
(1) Current Expenditure	196,036,258	187,922,114	198,878,309	189,679,278	183,157,358	192,315,226
Compensation to Employees	189,162,813	178,335,326	186,758,309	184,879,278	178,117,358	187,023,226
Use of goods and services	6,873,445	9,586,788	12,120,000	4,800,000	5,040,000	5,292,000
(2) Capital Expenditure	71,500,000	46,984,129	26,506,997	20,022,191	21,023,301	75,259,314
Acquisition of Non-Financial Assets	71,500,000	46,984,129	26,506,997	20,022,191	21,023,301	75,259,314
Total Expenditure	267,536,258	234,906,243	225,385,306	209,701,469	204,180,658	267,574,539
Sp: 1.2 Road Development and Maintenance						
(1) Current Expenditure	1,200,000	-	1,505,000	700,000	735,000	771,750
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	1,200,000	-	1,505,000	700,000	735,000	771,750
(2) Capital Expenditure	376,500,000	270,580,265	834,847,146	848,421,061	764,027,403	802,228,773
Acquisition of Non-Financial Assets	376,500,000	270,580,265	520,000,000	737,295,961	764,027,403	802,228,773
Other Development /Other Capital Transfers	-	-	314847146	111125100	0	0
Total Expenditure	377,700,000	270,580,265	836,352,146	849,121,061	764,762,403	803,000,523
S.P 1.3 County Fleet Management						

Expenditure Classification	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
t						
(1) Current Expenditure	40,100,000	50,076,794	25,941,697	70,500,000	74,025,000	70,270,970
Compensation to Employees	-	-				
Use of goods and services	40,100,000	50,076,794	25,941,697	70,500,000	74,025,000	70,270,970
(2) Capital Expenditure	72,000,000	63,328,988	99,000,000	209,585,685	115,064,970	120,818,218
Acquisition of Non-Financial Assets	72,000,000	63,328,988	99,000,000	209,585,685	115,064,970	120,818,218
Total Expenditure	112,100,000	113,405,782	124,941,697	280,085,685	189,089,970	191,089,188
Total Programme 1	757,336,258	618,892,290	1,186,679,149	1,338,908,215	1,158,033,031	1,261,664,250
Programme: 2. Public Works						
SP: 2.1 County Government Building Services						
(1) Current Expenditure	10,100,000	99,850	18,080,000	6,000,000	10,288,105	5,622,750
Compensation to Employees	-	-				
Use of goods and services	10,100,000	99,850	15,080,000	6,000,000	6,300,000	5,622,750
Other current Transfers	-		3000000	0	3,988,104	0
(2) Capital Expenditure	191,731,765	17,960,435	69,562,236	80,910,994	82,956,544	87,104,371
Acquisition of Non-Financial Assets	191,731,765	17,960,435	69,562,236	80,910,994	82,956,544	87,104,371
Total Expenditure Programme 2	201,831,765	18,060,285	87,642,236	86,910,995	93,244,649	92,727,121

Expenditure Classification	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Total Expenditure of the Vote	959,168,023	636,952,575	1,274,321,385	1,425,819,210	1,251,277,680	1,354,391,372

Part I: Summary of Human Resource Requirements

Programme Title	Designation/ Position Title	Authorized Establishment	In Post as at 30 th June, 2024	Funded Positions (FY 2024/2025)	Positions to be funded (FY 2025/2026)	Positions to be funded (FY 2026/2027)	Positions to be funded (FY 2027/2028)
Roads, Transport & Public Works	CECM	1	1	1	1	1	1
	Chief Officer	2	2	2	2	2	2
	Assistant Quantity Surveyor II	4	1	1	1	4	4
	Assistant Quantity Surveyor II	5	4	4	4	5	5
	Quantity Surveyor Assistant III	3	2	2	2	3	3
	Architect Senior Superintending	1	1	1	1	1	1
	Assistant Architect	8	4	4	4	8	8
	Architect Landscape	3	1	1	1	3	3
	Architectural Assistant III	8	3	3	3	8	8
	Chief Superintending (Roads)	5	1	1	1	5	5
	Superintending Engineer (Roads)	5	1	1	1	5	5
	Assistant Engineer I (Roads)	9	7	7	7	9	9
	Assistant Engineer II (Roads)	10	4	4	4	10	10
	Senior Inspector	10	1	1	1	10	10

Programme Title	Designation/ Position Title	Authorized Establishment	In Post as at 30 th June, 2024	Funded Positions (FY 2024/2025)	Positions to be funded (FY 2025/2026)	Positions to be funded (FY 2026/2027)	Positions to be funded (FY 2027/2028)
	(Roads)						
	Inspector (Roads)	16	5	5	5	16	16
	Senior Surveying Porter	2	2	2	2	2	2
	Land Surveyor	9	2	2	2	9	9
	Land Survey Assistant III	8	1	1	1	8	8
	Chief Mechanical Engineer	1	1	1	1	1	1
	Assistant Engineer I (Mechanical)	3	3	3	3	3	3
	Chief Superintending Engineer (Structural)	1	1	1	1	1	1
	Assistant Engineer II (Structural)	5	2	2	2	5	5
	Inspector Buildings	8	3	3	3	8	8
	Assistant Engineer I (Electrical)	1	1	1	1	1	1
	Assistant Engineer II (Electrical)	5	4	4	4	5	5
	Artisan III	16	20	20	20	16	16
	Artisan II	13	13	13	13	13	13
	Charge Hand	6	2	2	2	6	6
	Clerical Officer II	4	2	2	2	4	4
	Records Management Officer II	2	1	1	1	2	2
	Cleaning Supervisor	5	1	1	1	5	5
	Cleaning Supervisor IIB	5	1	1	1	5	5
	Senior Support Staff	5	1	1	1	5	5
	Support Staff II	5	4	4	4	5	5
	Support Staff III	5	1	1	1	5	5

Programme Title	Designation/ Position Title	Authorized Establishment	In Post as at 30 th June, 2024	Funded Positions (FY 2024/2025)	Positions to be funded (FY 2025/2026)	Positions to be funded (FY 2026/2027)	Positions to be funded (FY 2027/2028)
	Motor Vehicle Mechanic	15	14	14	14	15	15
	Plant Mechanic	10	6	6	6	10	10
	Principal Driver	30	4	4	4	30	30
	Chief Driver	30	26	26	26	30	30
	Principal Plant Operator	30	20	20	20	30	30
	Chief Plant Operator	30	22	22	22	30	30
	Plant Operator III	30	1	1	1	30	30
	Driver III	30	2	2	2	30	30
	Driver II	30	2	2	2	30	30
	Driver I	30	5	5	5	30	30
	Superintending (Mechanical) MVP	8	4	4	4	8	8
	Senior Inspector (Mechanical) MVP	8	3	3	3	8	8
	Inspector (Mechanical) MVP	8	3	3	3	8	8
	Plant Mechanic	14	6	6	6	14	14
	Administrative officers	6	5	5	5	6	6
	Senior Admin Officer	6	2	2	2	6	6
	Administration Officers	6	2	2	2	6	6
	Deputy Director	2	1	1	1	2	2
	Assistant Director Administration	4	1	1	1	4	4
	Public Communications Officer II	2	1	1	1	2	2
	Public Communications Officer III	2	2	2	2	2	2
Total Funded Positions		530	236	236	236	530	530

COUNTY ASSEMBLY

A. Vision

An exemplary Legislative Assembly

B. Mission

To make a positive impact on the people through Legislation, Representation and Oversight

C. Performance Overview and Rationale for Funding

i. Mandate

The County Assembly is constituted as per the constitution of Kenya and is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 40 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards and 20 nominated members from different political parties. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

ii. Expenditure trends FY 2022/2023 -2023/2024

	Approved budget FY 2022/2023	Actual Expenditure FY 2022/2023		
Recurrent	1,189,846,181	1,109,670,183		
Development	318,500,000	22,470,207		
TOTAL	1,508,346,181	1,132,140,390		

D. Strategic Objectives

S/No.	Programme	Objective
i.	Legislation and Oversight	To strengthen the legislative capacity, oversight and representation function of the County Assembly

F. Summary of Expenditure by Programmes and Sub-Programmes FY 2023/2024-2027/2028

Sub Programme (SP)	Approved Budget FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Programme: Legislation and Oversight					
Oversight and Legislative services	1,300,995,826	1,288,713,264	1,122,857,996	1,099,156,126	1,099,156,126
TOTAL EXPENDITURE	1,300,995,826	1,288,713,264	1,122,857,996	1,099,156,126	1,099,156,126

G. Summary of Expenditures by Vote Economic Classification FY 2023/2024-2027/2028

Programme	Approved Budget FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Programme 1: Legislation and Oversight					
1) Current Expenditure	1,008,995,826	1,114,313,264	967,857,996	944,156,126	944,156,126
Compensation to Employees	510,152,860	198,292,968	195,726,106	200,326,511	209,671,160
Use of Goods and Services	448,458,800	916,020,296	761,574,332	743,829,615	734,484,966
Capital Transfer	50,384,166		10,557,558		
2) Capital Expenditure	292,000,000	174,400,000	155,000,000	155,000,000	155,000,000
Acquisition of Non-Financial assets	292,000,000	174,400,000	155,000,000	155,000,000	155,000,000
Total Expenditure	1,300,995,826	1,288,713,264	1,122,857,996	1,099,156,126	1,099,156,126

H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification FY
2023/2024-2027/2028

Programme	Approved Budget FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Programme 1: Legislation and Oversight					
1) Current Expenditure	1,008,995,826	1,114,313,264	967,857,996	944,156,126	944,156,126
Compensation to Employees	510,152,860	198,292,968	195,726,106	200,326,511	209,671,160
Use of Goods and Services	448,458,800	916,020,296	761,574,332	743,829,615	734,484,966
Capital Transfer	50,384,166		10,557,558		
2) Capital Expenditure	292,000,000	174,400,000	155,000,000	155,000,000	155,000,000
Acquisition of Non-Financial assets	292,000,000	174,400,000	155,000,000	155,000,000	155,000,000
Total Expenditure	1,300,995,826	1,288,713,264	1,122,857,996	1,099,156,126	1,099,156,126

AGRICULTURE, FOOD SECURITY AND COOPERATIVE DEVELOPMENT.

A. Vision

To be a food secure county and a leader in cooperative development.

Mission

To promote innovative, commercially oriented and modern agriculture, cooperative, livestock and fisheries sector through development and enactment enabling policy and legal framework for sustainable socio- economic development of the County and secure tenure and sustainable management of resources.

B. Performance Overview

i. Mandate

The departments of Agriculture & Food Security, Co-operative Development, livestock and fisheries are mandated to ensure food security and incomes; to promote innovative, commercially oriented and modern Cooperative development and marketing through development, enabling policy, legal framework for sustainable social economic development, advance agro-based industries and agricultural exports; and enhance sustainable use of land and water resources as a basis for agricultural enterprises.

ii. Expenditure trends

	Approved Estimates FY 2021/2022	Expenditure FY 2021/2022	Approved Estimates FY 2022/2023	Expenditure FY 2022/2023	Approved Estimates FY 2023/2024	Revised Estimates Supp III FY 2023/2024	Expenditure FY 2023/2024
Recurrent	418,438,483	408,223,924	374,588,632	276,876,068	379,572,812	390,072,812	255,327,892
Development	501,444,699	225,727,457	456,080,148	270,590,704	830,637,413	796,150,814	429,627,259
TOTAL	919,883,182	633,951,381	830,668,780	547,466,772	1,210,210,225	1,186,223,626	684,955,151

iii) Major Achievements based on the planned outputs FY 2021/22 -2023/24

The major achievements in the Financial Year are,

- Purchase and distributions of Crops seeds and seedlings to farmers in all wards across the county
- Completion of Matuu Market in yatta sub county and initiation of excavation of water infrastructure through Small Holder Irrigation and Value addition project in Masinga Sub County.
- Registration of 42 new cooperatives societies in the County geared to promotion of equitable development and poverty eradication through co-operatives.

- Building adequate capacity to over 45 co-operative societies impacting 3,800 members through continuous education and training for professionally run and managed co-operatives.
- Ensuring fifty eight (58) cooperatives were audited and members presented with the books of account. Inspection of 3 societies was done and the report generated as well.
- To ensure societies comply with the set regulations, Co-operative officers have in the last financial year presided on eight one (81) meetings (AGM, SGM, Board meetings, Delegates elections) held by different societies.
- In Coffee Sector revitalization, the State Department of Cooperatives supported farmers with coffee seedlings and fertilizers
- Purchase and distribution of milk cans & digital weighing scale to farmers
- Purchase of crops pesticides, fall army worm chemicals and African Army Worm
- Funding of 122 groups through Kenya Climate Smart Agriculture Project, funding 3 farmers Cooperatives for agro processing, start of excavation of 2 dams,

Constraints and challenges in budget implementation and how they will be addressed

- Affected implementation of agricultural activities and project implementation in the County due prolonged period with insufficient rains.
- Insufficient technical staff; Mitigation – Employ key staff; replace those retiring or those who get transferred
- Inadequate budget provision for key programs; Mitigation – make adequate budget provisions and actualize it
- Lack of working facilities e.g. vehicles, computers. Mitigation – Provide adequate facilities
- Low utilization of ICT in co-operatives; Mitigation – Encourage use of ICT, create networking and linkages

Major services/ outputs to be provided in the financial year 2025/2026 and medium term budget

- Purchasing of beehives and Processing equipment's to support farmers across the county
- Purchase and distribution of Certified Seeds. seedlings and fertilizer to famers
- Establishment of Propagation/multiplication centre for planting materials at ATC
- Establishment of Demo units for diary, Poultry and Aquaculture

- Renovation, equipping and refurbishment of county agricultural training centre
Construction and rehabilitation of Slaughter houses.
- Purchase and distribution of Irrigation kits i.e generators, pipes and tanks to youth groups
- Purchase of Animals and Breeding Stock including fingerlings for famers across the county
- Purchase of Animals and Breeding Stock including fingerlings for famers across the county
- Purchase of Agricultural Machinery and Equipment's (heybell, rakes,meal, mixer and peletizzer)
- Acquisition of inventories i.e Pondliners, Vaccines, Pesticides, Veterinary supplies, A.I, Sanitary document, Fall army worm chemicals and African Army worm
- Purchase and distribution of fruits Tree Seedlings i.e. Mangos, Avacados e.t.c

C. Strategic Objectives.

Programme	Strategic Objective
Programme 1: General Administrations and Support Services	To enhance efficiency and effectiveness in service delivery.
Programme 2: Crop Development and Management.	To increase agriculture productivity and management through improved extension advisory support services, appropriate technology transfer, management of pests & diseases while ensuring sustainable natural resource management.
Programme 3: Livestock Resources Management and Development	To increased livestock production through extension services, advisory support services and improved breeding.
Programme 4: Fisheries Development	To maximize the contribution of fisheries to the achievement of County development objectives especially poverty reduction, food security, improved nutrition, employment creation and improved farm inputs
Programme 5: Veterinary Services	To promote healthy livestock and high-quality livestock products
Programme 6: Agriculture Training Centre	To build capacity of both farmers and extension officers
Programme 7 : Co-operative Development and Marketing	To enhance efficiency, effectiveness of service delivery in the Cooperative department and capacity building of members of Cooperative societies.
Programme 8: Capacity Building to Co-operative Societies	To build adequate capacity for co-operative members, management committees, and staff of co-operative societies through continuous education and training for professionally run and managed co-operatives in the County.
Programme 9: Promotion of Co-operative Marketing and Value Chain	To create awareness on markets intelligence, outlets and access for co-operatives value added products.
Programme 10: Co-operative	Reduce the number of unbanked population in the formal and

Programme	Strategic Objective
Financial Services	informal sectors of the County economy by forming savings and credit societies (SACCOS)
Programme 11: Promotion and growth of Co-operative Societies	Promotion of equitable development and poverty reduction through co-operatives.
Programme 12: Co-operative Audit Support Services	Improved audit of co-operative societies

D. Summary of the Programmes Key Outputs, Performance Indicators and Targets for FY 2023/2024-2027/2028

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2023 /2024	Actual Achievement FY 2023/2024	Baseline FY 2024/2025	Target Fyn20 25/2026	Target FY 2026/2027	Target FY 2027/2028
Programme 1: Administrative Support services									
Outcome: Quality and sufficient service delivery									
General administration and support services	Administration	Purchase of household furniture and institutional equipments	No. of furniture and equipments purchased	100	50		300		
General administration and support services	Administration	Overhaul of vehicles and other transport equipments	No. of vehicles	224	4		224		
General administration and support services	Administration	Refurbishment of buildings	No. of buildings refurbished	4	4		30		
Programme 2: Crop Development and Management									
Outcome: Increased number of farmers and farm outputs resulting to food security									
General administrative and support services	Directorate Crop Development	Fuel & Lubricants	Quantity of litres purchased				4113 Litres	4500 Litres	5,000 Litres
General administrative and support services	Directorate Crop Development	Certified crop seeds & planting materials	Quantity procured & distributed	110 Tons		110 Tons	96 Tons	120 Tons	120 Tons
General administrative and support services	Directorate Crop Development	Planting materials for cassava cuttings & s/potato vines	Quantity procured & distributed	0	75,050 pcs	75,050 pcs	0	0	0
General	Directorate	Fruit tree	No of fruit	0	0	0	4,900	5000	5000

Program me	Deliver y Unit	Key Outputs	Key Performan ce Indicators (KPI)	Targe t FY 2023 /202 4	Actual Achiev ement FY 2023/ 2024	Basel ine FY 202 4/20 25	Target Fyn20 25/20 26	Target FY 2026/ 2027	Targ et FY 2027 /202 8
administr ative and support services	rate Crop Develo pment	seedlings (Assorted)	tree seedling procured & distributed to farmers				pcs		
General administr ative and support services	Directo rate Crop Develo pment	Strategic stocks of pesticides	Quantity of pesticides purchased 7 distributed			148 0 Litre s	1480 Litres	1500 Litres	1500 Litres
General administr ative and support services	Directo rate Crop Develo pment	Aflatoxin testing reagents& apparatus	Assorted reagents & apparatus	0	0	0	0	1 compete e kit	1 com plete kit
General administr ative and support services	Directo rate Crop Develo pment	Assorted Integrated pest management Kit, procured & distributed to farmer groups	Assorted IPM kits	0	0	0	0	1 Assorte d IPM kit	1 Assor ted IPM kit
General administr ative and support services	Directo rate Crop Develo pment	Micro - plate reader procured	No. procured	0	0	0	0	0	0
General administr ative and support services	Directo rate Crop Develo pment	Assorted vegetable seed	No. procured	1 assort ed set of veget able seeds	1 assort ed set of vegeta ble seeds	1 assort ed set of veget able seeds	0	1 assort ed set of vegeta ble seeds	1 assort ed set of veget able seeds
General administr ative and support services	Directo rate Crop Develo pment	Irrigation kits (generators, pipes and tanks)	No. procured	0	0	0	0	65 Compl ete Irrigati on kits	65 Com plete Irrig ation kits
Programme 3: Livestock Resource Management and Development									
Outcome: Increase livestock productivity									
Livestock producti on	Directo rate Livestoc k product	Purchase of chicken feeds	Number of bags (50kgs) of chicken feeds	250	196	750	560	700	800

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2023 /2024	Actual Achievement FY 2023/2024	Baseline FY 2024/2025	Target Fyn20 25/2026	Target FY 2026/2027	Target FY 2027 /2028
	ion		purchased						
Livestock production	Directorate Livestock production	Purchase of pasture seeds	Number of bags (1kg) of pasture seeds purchased	350	342	0	1,000	2,500	3,000
Livestock production	Directorate Livestock production	Purchase of one-month old chicks	Number of one-month old chicks purchased	0	0	4,630	7,000	9,200	12,000
Livestock production	Directorate Livestock production	Construction of livestock saleyards	Number of livestock saleyards constructed	3	3	0	3	3	4
Livestock production	Directorate Livestock production	Purchase of incubators with hatching capacity of 3,000 eggs.	Number of incubators of 3,000 eggs capacity purchased	2	2	0	2	3	4
Programme 4: Fisheries Development									
Outcome: Increase Fish production									
		Stocked / restocked fingerlings	No. of fingerlings stocked / restocked	200,000	200,000	189,000	200,000	400,000	500,000
Management of capture fisheries	Fisheries Directorate	Trained Fisher folk and Beach Management Unit (BMU)	No. of trainings done to fisher folks and BMU	4	3	3	4	4	4
		Monitored, Controlled and Surveilled fishing water bodies	No. of Patrols (MCS) carried out	4	4	5	4	5	5
Aquaculture production	Fisheries Directorate	Trained Fish Farmers	No. of farmers trainings held in the sub-	8	9	36	32	33	33

Program me	Deliver y Unit	Key Outputs	Key Performan ce Indicators (KPI)	Targe t FY 2023 /202 4	Actual Achiev ement FY 2023/ 2024	Basel ine FY 202 4/20 25	Target Fyn20 25/20 26	Target FY 2026/ 2027	Targ et FY 2027 /202 8
			counties						
		Aquaculture Field Schools (AFS) and Demo farms established	No. of AFS and demo farms established and operationa lized in each sub-county	4	4	5	4	5	5
		Distributed production Units (liners, predator nets, cages, tanks, fencing kits)	No. of production units distributed	40	0	4	40	40	40
		Fish farmers adopted modern and climate resilient farming technologies	No. of modern and climate resilient technologi es adopted	1	1	2	1	2	2
Quality Assurance, value addition and marketing	Fisherie s Directorate	Fish quality inspections carried out on farms and premises	No. of inspections done on farms and fish premises	2	2	3	2	3	3
		Fish inspection, quality and disease surveillance kits procured	No. of fish inspection, quality and disease surveillance kits procured	2	0	0	2	2	2
		Gazetted fish inspectors	No. of inspectors gazetted	2	1	0	2	2	2

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2023 /2024	Actual Achievement FY 2023/2024	Baseline FY 2024/2025	Target Fyn20 25/2026	Target FY 2026/2027	Target FY 2027 /2028
		Installed cold storage and marketing equipment for beach management units and farmers	No. of cold storage and marketing equipment procured and installed for BMU/ Farmer organizations	1	1	0	1	1	1
Extension Service Delivery	Fisheries Directorate	Farms visited, sport checks and beach patrols done	No. of farms visits, spot checks and beach patrols done	1,000	1,800	2,076	2,000	2,100	2,100
		Trained farmers on new farming technologies	No. of farmer trainings done annually (field days, exhibitions, trade fairs)	2	2	3	3	4	4

Programme 5: Veterinary Services

Outcome: Improved animal health and welfare

	Veterinary services	Vaccinated animals	No. of animals vaccinated	100,000	132,195	105,000	110,000	115,000	120,000
Mass livestock vaccination									
	Veterinary services	Vaccinated dogs	No. of dogs vaccinated	70,000	55,943	80,000	90,000	100,000	100,000
Rabies eradication									
	Veterinary services	Reduce vector borne disease incidences	No. of dips and spray races constructed	5	0	5	5	5	5
Vector control									
	Veterinary services	Rehabilitated slaughter houses	No. of slaughter houses	1	2	1	1	1	1

Program me	Deliver y Unit	Key Outputs	Key Performan ce Indicators (KPI)	Targe t FY 2023 /202 4	Actual Achiev ement FY 2023/ 2024	Basel ine FY 202 4/20 25	Target Fyn20 25/20 26	Target FY 2026/ 2027	Targ et FY 2027 /202 8
			rehabilitat ed						
Public slaughter houses	Veterin ary services	Constructed slaughter houses	No. of slaughter houses constructe d	0	1	2	2	0	0
poultry slaughter houses	Veterin ary services	Constructed poultry slaughter houses	No. of poultry slaughter houses constructe d	1	0	1	1	1	1
				52	52	52	52	52	52
Livestock disease surveilla nce	Veterin ary services	Timely response and management of diseases	No. of disease surveillanc e reports						
	Veterin ary services	Strategic vaccine stock	No. of doses of vaccines	100,0 00	113,6 00	110, 000	120,0 00	130,00 0	150, 000
Strategic vaccine stock									
				87	82	87	87	87	87
Public health standard s	Veterin ary services	Improved meat hygiene And safety	No. of slaughter houses inspected						
				2500	4800	250 0	2500	2500	2500
Animal welfare	Veterin ary services	Sensitized farmers on animal welfare	No. of farmers sensitized on animal welfare						
	Veterin ary services	Trained farmers on livestock productivety	No. of farmers trained on livestock productivety	35,00 0	25000	35,0 00	35,00 0	35,000	35,0 00
Veterinar y extension services									
				5,000	1440	5,00 0	5,000	5,000	5,00 0
Artificial insemina tion	Veterin ary services	Artificial inseminations conducted	No. of artificial inseminati ons conducted						

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2023 /2024	Actual Achievement FY 2023/2024	Baseline FY 2024/2025	Target Fyn20 25/2026	Target FY 2026/2027	Target FY 2027/2028
Programme 6: Agriculture Training Centre									
Outcome: To empower farmers with the knowledge and skills necessary to improve their agricultural practices, leading to increased productivity, income, and sustainable farming technique									
Agriculture Training Centre	Office of the Principal	Establishment of Propagating/multiplication centre	No. of propagation units established	1	0	0	1	1	1
Agriculture Training Centre	Office of the Principal	Purchase of Animals and Breeding Stock	No. of breeding chicks procured	1,500	1,500	1500	1500	2,000	2,500
Agriculture Training Centre	Office of the Principal	Establishment of demo units for diary, poultry and aquaculture	No. of Demo sites established	3	3	3	4	4	5
Agriculture Training Centre	Office of the Principal	Purchase of chicken, chicks feeds and Animal feeds	No. of Production Units Supported with feed	2	2	2	4	4	5
Agriculture Training Centre	Office of the Principal	Civil Works-Fencing, street lighting, gates, renovation and refurbishment of buildings	No. of refurbishment undertaken	1	1	2	2	3	3
Agriculture Training Centre	Office of the Principal	Purchase of Agricultural Machinery and Equipment	No. of machines procured	30	30	30	0	0	0
Agriculture Training Centre	Office of the Principal	Refined Fuels and lubricants	No. of litres	0	0	0	5000	5500	5750
Agriculture Training Centre	Office of the Principal								
Agriculture Training Centre	Office of the Principal	Purchase of ATC beddings, towels, mattresses	No of materials procured	110	110	110	150	157	165
Agriculture Training	Office of the Principal	Purchase of Household and Institutional	No. of appliances procured	0	0	0	5	5	

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2023 /2024	Actual Achievement FY 2023/2024	Baseline FY 2024/2025	Target Fyn20 25/2026	Target FY 2026/2027	Target FY 2027 /2028
Centre	al	appliances							
Programme 7 : Co-operative Development and Marketing									
Outcome: Accelerated Growth of Vibrant Co-operative Sector for Sustainable Socio-economic Development									
Administrative services	Cooperative Development	Renovated offices	Number of offices renovated	0	0	0	1	1	1
		Construction of new offices	Number of offices constructed	0	0	0	0	1	1
		Procured extension vehicles	Number of vehicles procured	1	0	0	1	1	1
		Renovated offices	Number of offices renovated	1	0	0	1	1	1
		Constructed Offices	Number of offices constructed	1	0	0	1	1	1
		Recruitment of extension cooperative officers and cooperative auditors	Number of officers recruited	14	0	0	14	0	0
		Procured ICT infrastructure	Number of ICT equipment procured	10	0	6	10	12	5
		Purchase of Office furniture	Number of furniture procured	5	0	0	5	5	5
		Staff Capacity building and training	Number of staff trained	20	0	7	20	20	20
Programme 8: Capacity Building to Co-operative Societies									
Outcome: To promote growth & development of Co-operative societies									
Growth and Development of co-operative societies	Cooperative Development unit	New registered	No. of new	50	25	325	50	50	50
		Co-operatives	Co-operatives registered & sensitized						

Program me	Deliver y Unit	Key Outputs	Key Performan ce Indicators (KPI)	Targe t FY 2023 /202 4	Actual Achiev ement FY 2023/ 2024	Basel ine FY 202 4/20 25	Target Fyn20 25/20 26	Target FY 2026/ 2027	Targ et FY 2027 /202 8
Capacity building		Trained cooperative members, committees & employees	No. of co-operative society members trained	6,700	7,296	9,796	5000	5000	5000
			No. of committee members trained				1400	1400	1400
			No. of co-operative society employees trained				300	300	300
		Annual cooperative data collection	No.of surveys done	0	0	0	1	1	1
		Celebrated International Co-operative Day	No. of participants	1	0	1	1	1	1
Programme 9: Promotion of Co-operative Marketing and Value Chain									
Outcome: Creating awareness on markets intelligence, outlets and access for co-operatives value added products									
Value Chain development	Cooper ative Develo pment unit	Milk cans issued	No. of milk cans issued	60	109	200	309	100	100
Dairy									
Co-operative societies ICT infrastructure		Societies equipped with ICT equipment	No. of ICT equipment's acquired	10	0	10	0	12	5
Programme 10: Co-operative Financial Services									
Outcome: Reduced number of unbanked population in the formal and informal sectors of the County economy by forming savings and credit societies (SACCOS)									
	Cooper ative Develo pment unit	Saving culture of co-operatives enhanced	No. of co-operative societies practicing saving culture	0.5B	0.7B saved by SACC O members	3.9 B	0.75B	0.75B	0.75 B
Co-operative Financial Services (SACCO's)									
Programme 11: Promotion and growth of Co-operative Societies									

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2023/2024	Actual Achievement FY 2023/2024	Baseline FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027	Target FY 2027/2028
Outcome: Promotion of equitable development and poverty reduction through co-operatives.									
Coffee Sector Rehabilitation	Cooperative Development unit	Rehabilitated coffee factories	No. of coffee coffee factories rehabilitated	5	0	0	3	3	3
		Coffee seed procured	No. of societies issued with coffee issued	25	25	25	25	25	25
		Coffee Fertilizer procured	No. of societies issued with the fertilizer	25	0	0	25	25	25
Women & youths in co-operatives		Women & youths sensitized & trained	No. of women sensitized & trained	1250	1320	4380	1300	1400	1500
			No of youths sensitized & trained	1250	560		1300	1300	1500
Revolving fund		Access to affordable funds to societies	No. of societies given the revolving fund	10	0	0	10	10	10
Programme 12: Co-operative Audit Support Services									
Outcome: Audited co-operative societies									
Co-operative audits and Inspections	Cooperative audit unit	Co-operative audits & inspections done	No. of cooperative audited & inspected	55	57	257	55	55	60

Part F. Summary of Expenditure by Programmes and Sub-Programmes FY 2023/2024-2027/2028

Programme	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028

Programme	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Administrative Support services	904,957,254.17	533,248,554	500,578,768	311,561,424	308,726,708	307,879,822
Crop Development and Management	124,719,390.97	76,532,718	79,209,574	54,811,955	57,017,053	59,867,905
Livestock Resource Management and Development	64,219,151.16	18,771,037	19,721,470	97,241,469	101,725,542	106,646,445
Fisheries Development	18,386,813.83	13,151,178	53,459,429	33,994,865	34,839,986	23,706,426
Veterinary Services	13,938,920.81	9,491,736	33,893,035	23,898,826	24,831,268	26,072,831
Agricultural Training Centre	27,614,703.53	4,557,387	25,601,763	16,308,876	16,861,820	17,704,911
Co-operative Development and Marketing	22,648,493.00	27,732,198	34,018,796	30,998,964	25,369,630	25,101,226
Capacity Building to Co-operative Societies	1,000,000.00	528,500	600,000	1,000,000	735,000	551,250
Promotion of Co-operative Marketing and Value Chain	26,000,000.00	10,100,000	12,397,849	6,183,107	6,492,262	30,858,753
Co-operative Financial Services	1,500,000.00	750,000	950,000	500,000	525,000	385,875
Promotion and growth of Co-operative Societies	3,675,498.00	840,000	36,850,000	2,480,888	517,358	543,225

Programme	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Co-operative Audit Support Services	1,550,000.00	1,114,600	1,000,000	500,000	525,000	551,250
Total Expenditure of Vote	1,210,210,225	696,817,907	798,280,684	579,480,374	578,166,627	599,869,919

Part G. Summary of Expenditures by Vote Economic Classification FY 2023/2024-2027/2028

Expenditure Classification	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
1. Current Expenditure	379,572,812	255,327,891	276,621,746	250,185,779	251,249,156	252,549,389
Compensation of Employees	246,071,891	215,558,885	233,518,446	231,422,973	236,425,549	239,906,227
Use of Goods and Services	39,286,538	27,516,206	43,103,300	18,762,806	14,823,607	12,643,162
Current transfers	94214383	12,252,800.00	-	-	-	-
2. Capital Expenditure	830,637,413	441,490,017	521,658,938	329,294,595	326,917,471	347,320,530
Acquisition of Non-Financial Assets	224,932,314	113,436,565	242,362,429	160,517,005	158,139,881	190,805,378
Capital Transfers	605,705,099	328,053,452	279,296,509	168,777,590	168,777,590	156,515,152
Total Expenditure of the vote	1,210,210,225	696,817,907	798,280,684	579,480,374	578,166,627	599,869,919

Part H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification FY 2023/2024-2027/2028

Expenditure Classification	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Programme 1: Administrative Support Services						
1. Current Expenditure	342,470,164.00	216,957,540.00	227,959,626	151,799,534	151,686,556	150,813,420
Compensation of Employees	227,671,599	197,671,599	214,293,714	148,436,728	149,612,807	149,738,483
Use of Goods and Services	20,584,182	7,033,141	13,665,912	3,362,806	2,073,749	1,074,937
Current transfers to Government Agencies	94,214,383	12,252,800				
2. Capital Expenditure	562,487,090.00	316,291,014.00	272,619,142	159,761,890	157,040,152	157,066,402
Acquisition of Non-Financial Assets	7,992,959	500,000	5,585,071	3,246,738	525,000	551,250
Capital Transfer to Government Agencies	554,494,131	315,791,014	267,034,071	156,515,152	156,515,152	156,515,152
Total Expenditure	904,957,254	533,248,554	500,578,768	311,561,424	308,726,708	307,879,822
Programme 2: Crop Development and Management						

Expenditure Classification	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
1. Current Expenditure	2,260,005	1,940,000	1,488,004	1,500,000	1,039,500	1,091,475
Use of Goods and Services	2,260,005	1,940,000	1,488,004	1,500,000	1,039,500	1,091,475
2. Capital Expenditure	122,459,386	74,592,718	77,721,570	53,311,955	55,977,553	58,776,430
Acquisition of Non-Financial Assets	122,459,386	74,592,718	77,721,570	53,311,955	55,977,553	58,776,430
Total Expenditure	124,719,391	76,532,718	79,209,574	54,811,955	57,017,053	59,867,905
Programme 3: Livestock Resource Management and Development						
1. Current Expenditure	1,366,548	2,203,068	2,823,238	68,734,382	71,793,101	75,217,381
Compensation of Employees			-	66,234,382	69,546,101	73,023,406
Use of Goods and Services	1,366,548	2,203,068	2,823,238	2,500,000	2,247,000	2,193,975
2. Capital Expenditure	62,852,603	16,567,969	16,898,232	28,507,087	29,932,441	31,429,063
Acquisition of Non-Financial Assets	27,043,403	16,567,969	16,898,232	28,507,087	29,932,441	31,429,063
Capital Grants	35,809,200					

Expenditure Classification	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Total Expenditure	64,219,151	18,771,037	19,721,470	97,241,469	101,725,542	106,646,445
Programme 4: Fisheries Service						
1. Current Expenditure	1,056,906	660,780	2,445,525	1,000,000	808,500	848,925
Use of Goods and Services	1,056,906	660,780	2,445,525	1,000,000	808,500	848,925
2. Capital Expenditure	17,329,908	12,490,398	51,013,904	32,994,865	34,031,486	22,857,501
Acquisition of Non-Financial Assets	1,928,140	227,960	38,751,466	20,732,427	21,769,048	22,857,501
Capital Grants	15,401,768	12,262,438	12,262,438	12,262,438	12,262,438	0
Total Expenditure	18,386,814	13,151,178	53,459,429	33,994,865	34,839,986	23,706,426
Programme 5: Veterinary Services						
1. Current Expenditure	855,993	623,000	3,034,794	2,500,000	2,362,500	2,480,625
Use of Goods and Services	855,993	623,000	3,034,794	2,500,000	2,362,500	2,480,625
2. Capital Expenditure	13,082,928	8,868,736	30,858,241	21,398,826	22,468,768	23,592,206
Acquisition of Non-Financial	13,082,928	8,868,736	30,858,241	21,398,826	22,468,768	23,592,206

Expenditure Classification	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
I Assets						
Total Expenditure	13,938,921	9,491,736	33,893,035	23,898,826	24,831,268	26,072,831
Programme 6: Agricultural Training Centre						
1. Current Expenditure	2,614,704.00	1,878,205.00	7,751,763	1,500,000	1,312,500	1,378,125
Use of Goods and Services	2,614,704	1,878,205	7,751,763	1,500,000	1,312,500	1,378,125
2. Capital Expenditure	25,000,000	2,679,182	17,850,000	14,808,876	15,549,320	16,326,786
Acquisition of Non-Financial Assets	25,000,000	2,679,182	17,850,000	14,808,876	15,549,320	16,326,786
Total Expenditure	27,614,704	4,557,387	25,601,763	16,308,876	16,861,820	17,704,911
Programme 7: Cooperative Development and Marketing						
1. Current Expenditure	22,648,493	27,732,198	27,018,796	19,151,863	18,894,141	18,301,963
Compensation of Employees	18,400,292	17,887,286	19,224,732	16,751,863	17,266,641	17,144,338
Use of Goods and Services	4,248,201	9,844,912	7,794,064	2,400,000	1,627,500	1,157,625
2. Capital Expenditure	0	0	7,000,000	11,847,101	6,475,489	6,799,264

Expenditure Classification	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Acquisition of Non-Financial Assets			7,000,000	11,847,101	6,475,489	6,799,264
Total Expenditure	22,648,493	27,732,198	34,018,796	30,998,964	25,369,630	25,101,226
Programme 8: Capacity Building to Co-operative Societies						
1. Current Expenditure	1000000	528500	600,000	1,000,000	735,000	551,250
Compensation of Employees						
Use of Goods and Services	1,000,000	528,500	600,000	1,000,000	735,000	551,250
2. Capital Expenditure						
Acquisition of Non-Financial Assets						
Total Expenditure	1,000,000	528,500	600,000	1,000,000	735,000	551,250
Programme 9: Promotion of Co-operative Marketing and Value Chain						
1. Current Expenditure	1,000,000	100,000	700,000	1,000,000	1,050,000	385,875
Compensation of Employees						

Expenditure Classification	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Use of Goods and Services	1,000,000	100,000	700,000	1,000,000	1,050,000	385,875
2. Capital Expenditure	25,000,000	10,000,000	11,697,849	5,183,107	5,442,262	30,472,878
Acquisition of Non-Financial Assets	20,000,000	10,000,000	11,697,849	5,183,107	5,442,262	30,472,878
Capital Grants	5,000,000					
Total Expenditure	26,000,000	10,100,000	12,397,849	6,183,107	6,492,262	30,858,753
Programme 10: Co-operative Financial Services						
1. Current Expenditure	1,500,000	750,000	950,000	500,000	525,000	385,875
Compensation of Employees						
Use of Goods and Services	1,500,000	750,000	950,000	500,000	525,000	385,875
2. Capital Expenditure						
Acquisition of Non-Financial Assets						
Total Expenditure	1,500,000	750,000	950,000	500,000	525,000	385,875

Expenditure Classification	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Programme 11: Promotion and growth of Co-operative Societies						
1. Current Expenditure	1,250,000	840,000	850,000	1,000,000	517,358	543,225
Compensation of Employees						
Use of Goods and Services	1,250,000	840,000	850,000	1,000,000	517,358	543,225
2. Capital Expenditure	2,425,498		36,000,000	1,480,888	-	-
Acquisition of Non-Financial Assets	2,425,498		36,000,000	1,480,888	-	-
Total Expenditure	3,675,498	840,000	36,850,000	2,480,888	517,358	543,225
Programme 12: Co-operative Audit Support Services						
1. Current Expenditure	1,550,000	1,114,600	1,000,000	500,000	525,000	551,250
Compensation of Employees						
Use of Goods and Services	1,550,000	1,114,600	1,000,000	500,000	525,000	551,250
2. Capital Expenditure						

Expenditure Classification	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Acquisition of Non-Financial Assets						
Total Expenditure	1,550,000	1,114,600	1,000,000	500,000	525,000	551,250
Total Expenditure of Vote	1,210,210,225	696,817,907	798,280,684	579,480,374	578,166,627	599,869,919

Part I: Summary of Human Resource Requirements

Programme/title	Designation/title	Authorised Establishment	funded positions FY 2023/2024	positions to be funded (FY 2024/2025)	positions to be funded (FY 2026/2027)
Crops directorate	County Executive Committee Member	1	1	1	1
	Chief Officer	1	1	1	1
	county director of Agriculture	1	0	0	1
	Senior Assistant Director Agriculture	4	4	4	3
	Assistant Director Agriculture	9	11	11	8
	Principal Agricultural Officer	18	16	15	11
	Chief Agricultural Officer	18	3	6	6
	Senior Agricultural officers	18	5	2	2
	Agricultural officers	18	12	19	19
	Agricultural Engineer	8	3	3	3
	Principal Assistant Agricultural Officers	10	0	1	3
	senior Assistant Agricultural Officers	10	4	3	2
	Chief Assistant Agricultural Officers	10	4	0	1
	Assistant Agricultural Officers 1	10	5	5	5
	Assistant Agricultural Officers 11	10	3	1	13

Programme/t itle	Designation/title	Authorise d Establisme nt	funded positions FY 2023/2024	positions to be funded (FY 2024/2025	positions to be funded (FY 2026/2027)
	Assistant Agricultural Officers 111	10	3	13	
	Chief Agricultural Assistant	10	2	2	2
	Agricultural Assistant	10	3	3	3
	Plant operators	18	18	18	18
	Chief Adm Officer	1	1	1	1
	Director Human Resource	1	1	1	1
	Assistanr Director ICT	1	1	1	1
	Assist Director Adm	1	2		2
	Subcounty Adm	1	1		1
	chief comm officer	1	1		1
	Administrative officers	7	7	10	10
	Public communication officers	4	4	4	4
	principal Administrative officer	1	1	1	1
	Senior supply chain	1	1	1	1
	Senior Accountant	1	1	1	1
	Office admin Assistant	5	5	5	4
	drivers	3	7	6	6
	clerical officers	4	4	4	4
	support staffs	27	27	27	27
		253	162	170	167
	DIRECTORATE OF LIVESTOCK AND FISHERIES				
Directorate of livestock production	Chief Officer	1	1	1	1
	county Director Livestock Production	1	0	0	1
	County Deputy Director Livestock Production planning and extension and trainings	1	0		
	County Deputy Director Livestock Production -- Animal production & apiculture	1	0		
	County Deputy Director Livestock Production - Agribussines and marketing	1	0	0	0

Programme/t itle	Designation/title	Authorise d Establisme nt	funded positions FY 2023/2024	positions to be funded (FY 2024/2025	positions to be funded (FY 2026/2027)
	Asst Director Livestock production	8	3	3	3
	Principal Livestock production officer	4	1	1	1
	Chief Livestock production officer	4	4	5	5
	senior Livestock production officer	4	0	0	
	Livestock production officers	4	6	6	6
	Principal Assistant Livestock Production Officer	5	1	1	1
	chief livestock production assistant	6	5	5	5
	Senior Assistant livestock production	6	0	0	0
	Asstant Production livestock 1	6	2	2	2
	Asstant Production livestock 11	6	1	1	1
	ANIMAL Health ASST 111	5		5	5
	Asstant Production livestock 111	6	0	10	10
	Senior assistant Livestock production	6	0	1	1
		75	24	41	42
DIRECTORAT E OF VERTERINAR Y SERVICES					
	Deputy Director Verterinary Services- Disease control	1	1	1	1
	Deputy Director Verterinary Services-Meat hygiene	1	0	0	0
	Deputy Director Verterinary Services-leather Development & vector control	1	0		0
	Senior Assistant Director veterinary services	2	2	2	1
	Assistant Director veterinary services	8	0	0	1

Programme/t itle	Designation/title	Authorise d Establisme nt	funded positions FY 2023/2024	positions to be funded (FY 2024/2025	positions to be funded (FY 2026/2027)
	principal veterinary officer	6	1	1	1
	chief veterinary Officer	6	0	0	
	Senior veterinary Officer	6	0		
	Verterinary officer	8	2	5	5
	principal Animal Health Officer	2	0	0	0
	chief Animal Health Officer	2	0	0	0
	senior Animal Health Officer	2	0	0	0
	Animal health officers	2		4	4
	principal assist Livestock Health Officer	2	0	1	1
	Chief assist Livestock Health Officer	2	0	1	1
	senior assist Livestock Health Officer	4	0	0	0
	Chief Livestock health Assistant	9	11	9	7
	Assistant Animal Health 1	9	2	4	4
	Animal HealthAssistant 11	3	0	0	0
	Assistant Animal Health 11	20	1	17	17
	lab Analysist	2	1	1	1
	lab technician	2	1	1	1
		100	70	129	45
Directorate of Fisheries					
	county director fisheries	1	0	0	1
	Deputy director fisheries	1	1	0	1
	Assistant Director Fisheries8	8	0	0	0
	principal Fisheries Officer	2	0	1	1
	Chief Fisheries Officer	2	1	1	0
	Senior Fisheries Officer	2	1	0	5
	Fisheries Officer	4	1	5	5
	Principal Assistant Fisheries Officer	1	0	0	0
	Chief Assistant Fisheries Officer	1	0	0	0
	Senior Assistant Fisheries Officer	2	0	0	7
	Assistant Fisheries	4	6	7	2
	fisheries assistant	2	2	2	0

Programme/t itle	Designation/title	Authorise d Establisme nt	funded positions FY 2023/2024	positions to be funded (FY 2024/2025	positions to be funded (FY 2026/2027)
	clerical officerss	10	9	10	10
	driver	5	7	5	5
	support staffs	14	10	14	14
		59	38	45	51

HEALTH

A. Vision

Universal leader in provision of holistic health care and emergency services.

B. Mission

To provide the highest attainable standards of quality health care which is efficient and effective to all, while promoting provision of an integrated quality curative and rehabilitative services.

C. Performance Overview and Rationale for Funding

Mandate

The Department of Health seeks to reduce health inequalities and to reverse the downward trend in health related out come and impact indicators. This year's budget will focus on completion of the specialized hospital, refurbishment of hospitals, digitizing of Health information systems and improvement of patient's experience in healthcare as well as preventive, promotive and emergency medical services.

Expenditure Trends FY 2021/2022-2023/2024

	Approved Estimates FY 2021/202 2	Actual Expenditu re FY 2021/202 2	Approved Estimates FY 2022/202 3	Actual Expenditu re FY 2022/202 3	Approved Estimates FY 2023/202 4	Revised Estimates 3 FY 2023/202 4	Actual Expenditu re FY 2023/202 4
Recurrent	4,146,184 ,585	4,066,197 ,489	3,921,205 ,706	3,867,858 ,032	4,062,841 ,431	4,345,380 ,767	4,101,154 ,867
Developm nent	372,820,7 59	103,803,2 65	725,101,2 81	209,589,0 12	994,139,1 45	836,603,6 35	470,040,2 44
TOTAL	4,519,005 ,344	4,170,000 ,754	4,646,306 ,987	4,077,447 ,044	5,056,980 ,576	5,181,984 ,402	4,571,195 ,111

Challenges and Constraints

- i. Delay in release of Funds from National Treasury and this affected implementation of projects by the Department of Health.
- ii. Limited Budget allocation hence limiting the number of operations carried out in the Department.

D. Programmes and their Objectives

Programme	Objective
General Administration and Support Services	To ensure that health systems are adequately and properly facilitated to enable quality health services
Curative and Rehabilitative health	To improve the health status of the individual, family and community by ensuring acceptable and affordable curative health care services
Preventive and promote services	To promote good health and reduce illness in the family and community
Emergency Services	To ensure timely and efficient response to emergencies

Sub Programme	Delivery unit	Key Outputs	Key Performance Indicators	Baseline FY2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
Programme 1: General Administration and Support Services							
Overall objective: improve the quality of health information							
Overall outcome: Better and Evidence based decisions							
SP 1.1.1 Health Information	Health records	Digitized health information systems in place	No. of digitized health information systems	39	151		
		Stakeholder working group Meetings held	No. of meetings held	24	24	24	24
		County health Information websites developed	No. of health website developed	1	0	0	0
		Information dissemination	No. of quarterly health Performance reviews held	40	40	40	40
		Adequate data collection registers	No. of health information collection tools	20000	20000	20000	20000
		Trained Health care workers on data management,	No. of health workers trained on data management	150	150	150	150
		Quarterly supportive supervision	No. of supportive supervision reports and actions thereto.	4	4	4	4
		Strategic plans	No. of annual Health Plans	192	192	192	192
SP 1.1.2 Health facilities infrastructure	HFI	Improved access to health services	No. of newly constructed health facilities	5	5	5	5
			No. of completed and equipped health facilities	10	10	10	10
1.1.3 Human resource for Health	HRH	Meetings with CPSB and other cross cutting sectors held	No. of meetings held	3	4	2	2

Sub Programme	Delivery unit	Key Outputs	Key Performance Indicators	Baseline FY2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
		Conducted training need assessments	No. of TNAs done	1	1	0	0
		Trained health workers on leadership and management	No. of HCWs trained	45	50	50	50
		Conducted quarterly HRH supportive supervisions	No. Supportive supervision done	60	60	60	60
		Adapt attraction and retention of health workforce policy	No. of policies customized and implemented	1	1	0	0
		Adapt and Implement succession planning framework	Framework customized and implemented	1	0	0	0
		Conduct HRH planning and forecasting including (WISN)	HRH planning done	1	1	1	1
		Institutionalize human resource information system (iHRIS)	Optimized use of iHRIS data for decision making	1	1	1	1
		Coordinated transition of donor supported staff to the County	5% of HRH transitioned to County Annually	10	15	15	20
		Promote culture of performance management	100% of staff appraised (appraised every July)	2100	2100	2150	2150
		Develop HRH strategic plan	No. of strategic plans developed	0	1	0	0
		Implement HRH policies and guidelines	No. of policies operationalized	1	1	1	0
		Employee Compensation	No. of employees compensated	2523	3185	4085	5072
Programme 2 Preventive and Promotive health services.							
Overall objective: To have a conducive Health environment							
Overall outcome: Community free of diseases							
SP 2.1.1 Water sanitation and hygiene	Public health	Trained Staff on WASH/IPC	No. of staff trained on WASH/IPC	500	500	500	500
		Procured household water treatment tabs	No. of Procured household water treatment tabs	1	1	1	1
		Sensitized schools on menstrual hygiene	No. of schools sensitized on menstrual hygiene	300	300	300	300

Sub Programme	Delivery unit	Key Outputs	Key Performance Indicators	Baseline FY2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
SP 2.1.2 Staff establishment		Employed Health Officers	No. of employed public health officers	20	20	20	20
SP 2.1.3 Health Promotion services		Sensitized officers on Public Health Acts and policies	No. of officers sensitized on Public Health Acts and policies.	4	4	4	4
		Procured and Disseminated Public Health IEC materials.	No. of Procured and Disseminated Public Health IEC materials	1	1	1	1
		Health promotion talk shows held	No. of Health promotion media Talk shows held	12	12	12	12
		Trained health workers on IDSR	No. of Trained health workers on IDSR	100	100	100	100
SP 2.1.4 Disease surveillance and Response		Operationalized Public Health emergency operation Centre's at health facilities	No. of operationalized Public Health emergency operation Centre's	20	10	10	10
		Sensitized community on event-based disease surveillance	No. of sensitization programs held	2	2	2	2
		Prepared Emergency fund for disease out breaks	Amount of emergency fund set aside for disease out breaks	1	1	1	1
		Enacted county environmental health bill	No. enacted environmental health bills	0	0	0	0
SP 2.1.5 Environmental Health		Commemorated World annual environment health day	No. of World Environment health days commemorate	1	1	1	1
		Strengthened climate change mitigation measures (water and air pollution)	No. of mitigation measures for Strengthening climate change	5	5	5	5
SP 2.1.6 Neglected tropical diseases		Strengthened healthcare waste management in Health facilities	No. of health facilities with strengthened healthcare waste management	30	30	30	30
		Constructed pharmaceutical waste incinerator	No. of pharmaceutical waste incinerators	0	0	0	0

Sub Programme	Delivery unit	Key Outputs	Key Performance Indicators	Baseline FY2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
			constructed				
		Procured chemicals for Microbes, Vector and rodent control	No. of chemicals for Microbes, Vector and rodent control procured	1500	1500	1500	1500
		Procured public health protective gear	No. of public health protective gear procured and in use	500	500	500	500
		Sensitized Community on awareness creation	No. of community sensitization forums held	9	9	9	9
SP 2.1.7 Food quality control and standards		Established food laboratory	No. of Established food laboratories	0	0	1	0
		Procured Food and water quality sampling kits	No. of Food and water quality sampling kits procured	600	600	600	600
		Trained staff officers on food and water quality control	No. of Trained staff officers on food and water quality control	18	18	18	18
SP 2.1.8 Occupational health and safety		Trained staff on occupational health and safety in health facilities	No. of trained staff on occupational health and safety in health facilities	40	40	40	40
SP 2.1.9 Community level 1 services		Prompt stipend payment of community health volunteer	No. of community health volunteers	2820	2820	2820	2820
SP 2.1.10 Reproductive Health	reproductive health	Trained Health care workers on BEmNOC	No. of Health care workers trained on BEmNOC	60	60	60	60
		Maternity Unit Equipment sets delivered	No. of maternity unit equipment sets delivered.	15	15	15	15
		Trained Antenatal Care groups	No. of Group Antenatal care Trainings done	30	30	40	25
		Trained health care workers on PAC services	No. of health care workers trained on PAC services	40	40	40	40
		Secured Equipment's, Bony pelvis for MVA, MVA sets	No. of Equipment's, Bony pelvis for MVA, MVA sets secured	0	0	20	20

Sub Programme	Delivery unit	Key Outputs	Key Performance Indicators	Baseline FY2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
		Trained health care workers on LARC	No. of health care workers trained on LARC	60	60	60	60
		Secured Equipment, arm model, Bony pelvis for implant insertion, Madam Zoo	No. of Equipment, arm model, Bony pelvis for implant insertion, Madam Zoo secured.	0	0	20	20
		Mentored / trained health care workers on Cervical cancer screening and Treatment	No. of Mentored/trained health care workers on Cervical cancer screening and Treatment	60	60	60	60
		Trained Health care workers on Maternal perinatal death review process	No. of Trained Health care workers on Maternal perinatal death review process	60	60	60	60
		Equipped skills laboratories	No. of Skills laboratories equipped	2	2	2	0
		Equipped Madam Zoo, Mama u, Bony pelvis, Model for Assisted Vaginal Delivery. Adult Resuscitation model, Model for Breech delivery.	No. of Madam Zoo, Mama u, Bony pelvis, Model for Assisted Vaginal Delivery, Adult model, model for breech delivery equipment secured	2	2	2	0
		Constructed new born units	No. of New born Units constructed	1	1	1	1
		Equipped New born units	No. of New born Units equipped	1	1	1	1
		Quality Standards of care Biannual Supervision	No. of standards of care biannual supervision activities	2	2	2	2
		Secured ELK 800G-Fetal monitors	No. of ELK 800G-Fetal monitors secured.	14	14	14	14
		Recruited Health care Staff	No. of Health care Staff recruited	5	5	5	2
		Vibrant working staff, CHVs,	No. of working staff and CHVs,	9	9	9	9

Sub Programme	Delivery unit	Key Outputs	Key Performance Indicators	Baseline FY2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
		Training staff on community MH activities	No. of Trained staff on community MH activities	1293	1293	1293	1293
		Briefed HCW with Good MH/good personal habits	No. of HCW briefed with Good MH/good personal habits	2586	2586	2586	2586
		Sensitized public on MH services	No of experts carrying awareness on of MH services	5	5	5	5
		Equipped staff with new updates for improved performance	No. of staff equipped with new updates for improved performance	1200	450	450	450
		Good MH, good personal habits	No. of HCW with good MH, good personal habits	1200	450	450	450
		MH campaigns	No. of MH campaigns held	5	5	5	5
		Reduced staff shortages	No. of staff recruited	5	5	5	2
		Vibrant working staff, CHVs,	No. of working staff, CHVs	0.25	0.25	0.25	0.25
		Equipped staff with new updates for improved performance	No. of staff equipped with new updates	0	1	1	1
SP 2.1.11 Model Youth Friendly Centre's.	YFS	Constructed Youth Friendly Centre's	No. of constructed Youth Friendly Centre's	2	0	2	0
		Equipped Youth Friendly Centre's	No. of equipped Youth Friendly Centre's	2	0	2	0
SP 2.1.12 Vaccines and Immunization	EPI	Distributed Vaccines	No. of vaccines collected from RVS and Distributed	20000	2000	20000	20000
		Outreaches in hard-to-reach areas	No. of outreached hard-to-reach areas	27	27	27	27
		Trained the HCWs on cold chain management/handling/storage of the vaccines.	No. of trained HCWs on cold chain management/handling/storage of vaccines.	60	60	60	60
		Established County EPI store (cold room)	No. of EPI stores established	1	0	0	0
		Procured LPG Gas	No. of LPG Gas	48	48	48	48

Sub Programme	Delivery unit	Key Outputs	Key Performance Indicators	Baseline FY2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
		X 3330	X 3330 procured				
		Procured RTM & FT2	No. of RTM & FT2 procured	2	0	0	0
		Procured CCE in Delivery points	No. of CCE delivery points	4	4	4	4
		Defaulter tracing in all the 278 immunizing facilities	No. of defaults	178	178	178	178
SP 5.1.13 HIV/TB	HIV/TB	Implemented and sustained County-owned and county-led quality HIV/TB prevention, care and treatment services.	No. of HIV transition meetings held	4	0	0	4
		Empowered HCWs to plan, integrated and managed routine health HIV provision and integration of services	Number of HCWs sensitized	100	100	100	100
		Strengthened and expanded KP HIV services in the County	Number of KP site operational	5	5	6	7
		Strengthened County Health assembly committee on HIV/TB policies guidelines and laws	No. of meetings held to sensitize on HIV/TB services	2	2	2	2
		Enhanced support supervision and mentorship by the health management teams.	No. Supportive supervision done	18	18	32	36
		Accelerated quality HIV/TB service delivery (HIV program special initiatives e.g. RRI, Leap, Surge SIMS)	Number of special program initiatives done	18	18	27	32
		Strengthened PMTCT/OVC integration services and supplies	No. of facility with integrated services	4	4	8	8
		Scaled up PrEP among adolescent, KP and general population	No. of sites offering PreP services	1	1	1	1
		Enhanced HIV/TB services and case management	% of sites providing TB services	1	1	1	1
		Strengthened continuous Quality	% of site with CQI projects	1	1	1	1

Sub Programme	Delivery unit	Key Outputs	Key Performance Indicators	Baseline FY2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
		Improvement (QI) systems in the County					
		Improved patient retention, adherence and Viral suppression services	% of patients retained and suppressed	0.95	0.95	0.95	0.95
		Strengthened HIV/TB Program data Management for evidence-based decision making	No. of HIV/TB meetings held	4	4	4	4
		Strengthened Institutional coordination and collaboration in HIV /TB prevention, care and treatment activities.	No. HIV/TB stakeholders' coordination forum held	4	4	4	4
		Strengthened coordination of SGBV Management and response	No. of SGBV coordination forums held	4	4	4	4
		Transition of financial management systems for management of HIV/TB funds by the County Health department)	No. of advocacy meeting held and systems in place	1	0	1	0
		Transition of management of sub-grants	No. of business assessments done Functional G2G funding	4	4	4	4
		Operationalized national HIV plan and collaborations	Availability of HIV implementation plan	0	0	0	0
		Facilitated County transition and collaboration HIV/TB meetings	No. of meetings held	2	2	4	4

Programme 3 Curative and Rehabilitative Health Services

Objective: To facilitate healing and recovery of patients

Outcome: Healthy communities

SP 3.1.1 Rehabilitation service providers placement	rehabilitative	Recruited Occupational Therapists	No. of Therapists Recruited.	40	72	85	95
		Recruited Occupational Physiotherapists	No. of Physiotherapists recruited.	62	82	102	120

Sub Programme	Delivery unit	Key Outputs	Key Performance Indicators	Baseline FY2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
		Recruitment of Occupational Orthopaedic Technologists	No. of Orthopaedic Technologists Recruited.	25	30	35	45
SP 3.1.2 Rehabilitation services		Trained Rehabilitative staff on club foot management	No. of trained Rehabilitation staff on club foot management	7	7	8	8
		Trained Rehabilitation staff on management	No. of trained Rehabilitation staff on management	7	7	8	8
		Rehabilitative infrastructure units rehabilitated	No. of Rehabilitative units rehabilitated	1	2	2	3
		Constructed rehabilitative service units	No. of Rehabilitative service units constructed.	8	8	9	9
		Acquired rehabilitative equipment	No. of modern rehabilitative equipment acquired	5	5	5	5
	SP 3.1.3 Disability Mainstreaming		Trained CHVS on early identification & referral of disabilities	No. of CHVS trained on early identification & referral of disabilities	500	500	500
		Trained disability assessment boards	No. of disability assessment members trained.	35	35	35	35
SP 3.1.4 Health Products and Technologies	HPT U	Enhanced Budget for HPTs from 124M (FY 22/23) to 2120M (FY 27/28)	Amount allocated for procurement of HPTs	1	1	1	1
		Support for HPT order management	No. of monthly order management reports for all HPT areas	12	12	12	12
		Available quality suppliers for HPTs	No. of framework contracts for HPTs	1	0	0	0
		-Advocacy for HPT framework/bill safeguarding HPT funds	Amount for ring fencing funds allocated and/or collected through HPTs	1	0	0	0
		-Reviewed costs for HPTs and HPTs related services at all county levels	No. of county revenue act reviews	1	0	0	0

Sub Programme	Delivery unit	Key Outputs	Key Performance Indicators	Baseline FY2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
		HPT anchorage legislation benchmarked	No of benchmarking visits	2	0	0	0
		-Quarterly HPT supportive supervision and supply chain audits	No of Quarterly supportive supervision reports	4	4	4	4
		-DHPT annual performance reviews	No of DHPT annual performance report	Assessment & Award	Assessment & Award	Assessment & Award	Assessment & Award
		Redistributed HPTs at all levels	No of Quarterly HPT redistribution reports	4	4	4	4
		HPT distribution truck	No of HPT trucks	0	1	0	0
		Trained staff with skills to conduct FnQ	No. of trained staff with skills to conduct FnQ	100	0	100	0
		Quarterly HPT County & Sub-County HPT data review	No of Quarterly HPT data review meetings and Work plan	4	4	4	4
		Quarterly MTC review reports and actions thereto	No. of Quarterly MTC review reports and actions thereto.	4	4	4	4
		Trained staff with skills in HPT management and use.	No. of staff trained on HPT management and use.	300	300	300	300
		Scientific conferences and professional events. attended	No. of HPT personnel attended scientific conferences and events	12	12	12	12
		Licensed to professional bodies as CPD providers	No of Facilities with CPD licenses	10	10	10	10
SP 3.1.5 AMR		Antimicrobial resistance (AMR) among 'one health' (OH) stakeholders in public health events	No. of memorandum	1	1	1	1
		Quarterly review of AMR activities with OH stakeholders.	No. of Quarterly AMR meetings, reports and work plans.	4	4	4	4
		Digital system for AMR surveillance and reporting.	No. of digital system for AMR surveillance and reporting	5	1	1	1
		Sufficient HPTs for AMR surveillance	Amount allocated for	1	1	1	1

Sub Programme	Delivery unit	Key Outputs	Key Performance Indicators	Baseline FY2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
			AMR surveillance HPTs)				
		Promoted OH activities	No. of AMR advocacy activities (Outreaches, World antimicrobial awareness week WAAW)	4	4	4	4
		Community and facility pharmacovigilance (PV) advocacy, behavior change/risk communication,	No. of quarterly reports on PV activities	4	4	4	4
		Quarterly County and Sub- County PV review.	No. of quarterly PV review meetings and action plans	4	4	4	4
		PV and HPT surveillance staff	No. of staff sensitized in PV	50	50	50	50
		Available PV digital system available (linked with HPT LMIS system)	No. of PV digital system available (linked with HPT LMIS system)	5	1	1	1
		Standard operating procedures (SOP) & audit tools for HPT management and use.	No. of new tools for HPT management and use available.	1	0	1	0
		Reviewed AMR/OH work plans	No. of annually Reviewed AMR/OH work plans	3	3	3	3
		Improved PV processes	No. of annual reports and reviews of PV work plan	1	1	1	1
		Improved HPT management processes	No. of annual reports and reviews of HPT work plan	1	1	1	1
		Improved skills and capacity in M&E.	No. of HPT personnel skilled in M&E	2	0	1	0
		published HPT research	No. of reports on HTP research	3	3	3	3
		Experience sharing, learning and knowledge transfer	No. of research projects in health events / conferences	6	6	6	6

Sub Programme	Delivery unit	Key Outputs	Key Performance Indicators	Baseline FY2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
		Personnel with skills and capacity for HPT research	No. of HPT personnel trained on research (KSG Equivalent Courses - GPW, RPW, DAS)	12	12	12	12
		Sufficient pharmacy personnel in key health facilities	No. of recruited pharmacy specialists	1	2	1	1
			No. of recruited pharmacists	5	6	6	5
			No. of recruited pharmaceutical technologists	20	20	20	20
		Sufficient radiology personnel in key health facilities	No. of recruited radiologists	1	0	1	0
			No. of recruited radiographers	5	0	5	0
		Sufficient laboratory personnel in key facilities	No. of recruited laboratory technologists	5	5	5	5
		HPT & LMIS mapped	No. of HPT & LMIS mapping report	1	0	0	0
		installed infrastructure for E2E system	No. of installed supporting infrastructure for E2E system	48	38	38	38
		Real-time end-to-end HPT visibility system	No. of functional integrated E2E HPT visibility system in county health facilities	1	1	1	1
		Trained HPT personnel on use of the E2E HPT system	No. of HPT personnel trained on use of the E2E HPT system	400	0	0	0
		Maintained E2E HPT visibility system	No. of annual and periodic maintenance record of E2E system	1	1	1	1
		Drug interaction checker at the level 5 and 4 level 4 facilities	No. of drug interaction checkers	11	11	11	11
		Sufficient temperature monitoring of stores	No. of digital temperature loggers in the county with online activity	60	60	40	40

Sub Programme	Delivery unit	Key Outputs	Key Performance Indicators	Baseline FY2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
		Sufficient HPT storage in facilities	No. of Renovated, shelved and palleted HPT stores in all facilities	5	10	10	10
		Sufficient bulk cold storage for HPTs at county level	No. of Constructed and equipped cold room at County Level (Chiller/Freezer)	0	0	1 HPT Cold room	0
		Sufficient HPT cold storage at facility levels	No. of installed fridges in all facilities	Level 3 - 5; Level 4 - 4; Level 5 - 1;	Level 2 - 5;	Level 2 - 5;	
		Fire hazard preparedness at all facility HPT stores	No. of installed fire extinguishers	60 Facilities	60 Facilities	40 Facilities	40 Facilities
		Facilities with good HPT warehousing practices	No. of tools available HPT stores management in all facilities	200	0	0	0
		Facility compliance with dispensing standards	No. of expanded and renovated outpatient pharmacies in Level 2,3,4,5 facilities	Level 5 - 2;	Level 4 - 6;	Level 3 - 10;	
		Purchased extemporaneous preparation equipment	No. of extemporaneous preparation equipment purchased	1	0	0	0
		Availability of in-patient pharmacies at L4, L5.	No. of constructed and equipped in-patient pharmacies at L4 & L5.	1	1	1	1
		Availability of digital X-ray services	No. of functional digital X-rays	1	1	0	1
		Availability of ultrasound (U/S) services	No. of functional Ultrasound at Mwala and Mavoko L4	1	1	0	1
		Picture Archiving and Communication System (PACS) system for digital image transmission	No. of PACS at Machakos L5	0	0	1	0

Sub Programme	Delivery unit	Key Outputs	Key Performance Indicators	Baseline FY2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
		Identified needs for disposal of unwanted HPTs	No. of assessed capacity for pharmaceutical waste disposal	1	0	0	0
		Installed and Commissioned HPT waste disposal system	No. of functional pharmaceutical waste disposal system.	0	1	0	0
		Disposal of HPT waste.	No. of HPT waste disposal reports	1	0	0	0
		Maintained HPT waste disposal system	No. of maintenance logs.	1	1	1	1
SP 3.1.6 Diagnostic/laboratory services	laboratory	Lab reports	No. of reports	12	12	12	12
		Renovated lab	No. of labs renovated	0	4	4	0
		Registered ISO 15189 on labs	No. of registered labs	2	5	5	5
		Employed lab staff	No. of lab staff employed	5	15	15	15
SP 3.1.7 Nursing services	Nursing	Quality nursing care	No. of hospitals implementing nursing process	11	11	11	11
			No. of Educational meetings held	20	20	20	20
		Reviewed files	No. of files reviewed	15000	15000	15000	15000

F. Summary of Expenditure by Programmes and Sub-Programmes FY 2023/2024-2027/2028

Sub Programmes	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Programme1:General administration & support services						
SP:1.1 support services	3,957,217,160		3,941,579,434	3,750,146,401	3,723,707,274	3,736,766,474
Total Expenditure of Sub Programme 1	3,957,217,160	-	3,941,579,434	3,750,146,401	3,723,707,274	3,736,766,474
Programme2:Curative & Rehabilitative Health Services						
SP:2.1 Machakos Level 5	311,429,588		154,379,350	153,094,680	179,337,630	239,692,728
Total Expenditure of Sub	311,429,588	-	154,379,350	153,094,680	179,337,630	239,692,728

Sub Programmes	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Programme 2.1						
SP:2.2 Kangundo level 4	69,100,000		58,100,000	59,100,000	61,555,000	79,632,750
Total Expenditure of Sub Programme 2.2	69,100,000	~	58,100,000	59,100,000	61,555,000	79,632,750
SP:2.3 Matuu level 4	69,600,000		62,500,000	115,441,894	120,313,989	125,429,688
Total Expenditure of Sub Programme 2.3	69,600,000	~	62,500,000	115,441,894	120,313,989	125,429,688
SP:2.4 Kathiani level 4	71,593,866		61,000,000	49,500,000	77,075,000	82,703,750
Total Expenditure of Sub Programme 2.4	71,593,866	~	61,000,000	49,500,000	77,075,000	82,703,750
SP:2.5 Mwala level 4	66,600,000		42,500,000	42,500,000	47,675,000	52,462,630
Total Expenditure of Sub Programme 2.5	66,600,000	~	42,500,000	42,500,000	47,675,000	52,462,630
SP:2.6 Kimiti level 4	48,600,000		32,500,000	32,500,000	38,625,000	40,156,250
Total Expenditure of Sub Programme 2.6	48,600,000	~	32,500,000	32,500,000	38,625,000	40,156,250
SP:2.7 Masinga level 4	50,600,000		36,600,000	25,600,000	46,480,000	47,904,000
Total Expenditure of Sub Programme 2.7	50,600,000	~	36,600,000	25,600,000	46,480,000	47,904,000
SP:2.8 Athi river level 4	40,600,000		28,500,000	32,500,000	44,125,000	46,331,250
Total Expenditure of Sub Programme	40,600,000	~	28,500,000	32,500,000	44,125,000	46,331,250

Sub Programmes	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
2.8						
SP:2.9 Mutituni level 4	41,600,000		26,500,000	22,500,000	33,225,000	34,486,250
Total Expenditure of Sub Programme 2.9	41,600,000	~	26,500,000	22,500,000	33,225,000	34,486,250
SP:2.10 Ndithini level 4	51,600,000		36,500,000	95,544,382	100,321,601	105,337,681
Total Expenditure of Sub Programme 2.10	51,600,000	~	36,500,000	95,544,382	100,321,601	105,337,681
SP:2.11 Kalama level 4	40,600,000		30,500,000	18,500,000	34,175,000	29,721,250
Total Expenditure of Sub Programme 2.11	40,600,000	~	30,500,000	18,500,000	34,175,000	29,721,250
Total Expenditure programme 2	861,923,454	~	569,579,350	646,780,956	782,908,220	883,858,227
Programme 3: Promotive & Preventive services						
SP:3.1 Public Health	237,839,963		304,203,470	326,226,362	224,420,556	144,061,599
Total Expenditure of Sub Programme 3.1	237,839,963	~	304,203,470	326,226,362	224,420,556	144,061,599
Total Expenditure of the vote	5,056,980,576	4,571,195,111	4,815,362,254	4,723,153,719	4,731,036,049	4,764,686,300

G. Summary of Expenditures by Vote Economic Classification FY 2023/2024-2027/2028

Expenditure Classification	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
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Expenditure Classification	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
(1) Current Expenditure	4,062,841,431	4,101,154,867	4,242,640,010	4,201,906,177	4,215,073,633	4,219,667,955
Compensation to Employees	3,298,345,006	3,303,974,450	3,535,192,870	3,539,452,177	3,631,332,132	3,637,797,063
Use of goods and services	564,496,425	625,988,700	530,197,140	520,204,000	438,879,000	509,385,891
Current Transfers to Government Agencies	200,000,000	171,191,717	177,250,000	142,250,000	144,862,500	72,485,000
Other Recurrent						
Social Benefits						
(2) Capital Expenditure	994,139,145	470,040,244	572,722,244	521,247,542	515,962,416	545,018,345
Acquisition of Non-Financial Assets	855,266,991	461,449,931	546,629,744	521,247,542	515,962,416	545,018,345
Capital Transfers to Government Agencies	138,872,154	8,590,313	26,092,500	-	-	-
Other Development	-					
Total Expenditure of the vote	5,056,980,576	4,571,195,111	4,815,362,254	4,723,153,719	4,731,036,049	4,764,686,300

H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification FY 2023/2024-2027/2028

Expenditure Classification	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Programme 1: General administration & support services						
SP:1.1 support services						
(1) Current Expenditure	3,418,345,006	-	3,539,357,190	3,464,961,497	3,530,213,502	3,533,394,086
Compensation to Employees	3,298,345,006		3,444,357,190	3,401,357,497	3,469,994,502	3,472,004,336
Use of goods and services	120,000,000		95,000,000	63,604,000	60,219,000	61,389,750
(2) Capital Expenditure	538,872,154	-	402,222,244	285,184,904	193,493,771	203,372,388
Acquisition of Non-Financial Assets	400,000,000		376,129,744	285,184,904	193,493,771	203,372,388
Capital Transfers to Government	138,872,154		26,092,500	-	-	-

Expenditure Classification	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Agencies						
Other Development	-					
Total Expenditure	3,957,217,160		3,941,579,434	3,750,146,401	3,723,707,274	3,736,766,474
Programme2:Curative & Rahabilitative Health Services						
SP:2.1 Machakos Level 5						
(1)Current Expenditure	169,429,588	~	146,379,350	153,094,680	161,337,630	220,792,728
Compensation to Employees	-		90,835,680	138,094,680	161,337,630	165,792,728
Use of goods and services	94,429,588		55,543,670	15,000,000	-	55,000,000
Current Transfers to Government Agencies	75,000,000					
(2) Capital Expenditure	142,000,000	~	8,000,000	~	18,000,000	18,900,000
Acquisition of Non-Financial Assets	142,000,000		8,000,000	-	18,000,000	18,900,000
Capital Transfers to Government Agencies	-					
Other Development	-					
Total Expenditure	311,429,588		154,379,350	153,094,680	179,337,630	239,692,728
SP:2.2 Kangundo level 4						
(1)Current Expenditure	54,100,000	~	46,100,000	59,100,000	51,555,000	69,132,750
Compensation to Employees	-	-				
Use of goods and services	34,100,000		31,100,000	49,100,000	51,555,000	54,132,750
Current Transfers to Government Agencies	20,000,000		15,000,000	10,000,000	-	15,000,000
Other Recurrent						
Social Benefits						
(2) Capital Expenditure	15,000,000	~	12,000,000	~	10,000,000	10,500,000
Acquisition of Non-Financial Assets	15,000,000		12,000,000	-	10,000,000	10,500,000
Capital Transfers to Government Agencies	-					

Expenditure Classification	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Other Development	-					
Total Expenditure	69,100,000		58,100,000	59,100,000	61,555,000	79,632,750
SP:2.3 Matuu level 4						
(1)Current Expenditure	43,600,000	~	38,500,000	54,500,000	56,325,000	58,241,250
Compensation to Employees	-					
Use of goods and services	33,600,000		30,500,000	49,500,000	51,075,000	52,728,750
Current Transfers to Government Agencies	10,000,000		8,000,000	5,000,000	5,250,000	5,512,500
Other Recurrent						
Social Benefits	-					
(2) Capital Expenditure	26,000,000		24,000,000	60,941,894	63,988,989	67,188,438
Acquisition of Non-Financial Assets	26,000,000		24,000,000	60,941,894	63,988,989	67,188,438
Total Expenditure	69,600,000		62,500,000	115,441,894	120,313,989	125,429,688
SP:2.4 Kathiani level 4						
(1)Current Expenditure	58,600,000		50,500,000	49,500,000	57,075,000	61,703,750
Compensation to Employees	-					
Use of goods and services	33,600,000		30,500,000	39,500,000	40,575,000	41,703,750
Current Transfers to Government Agencies	25,000,000		20,000,000	10,000,000	16,500,000	20,000,000
Other Recurrent						
Social Benefits	-					
(2) Capital Expenditure	12,993,866	~	10,500,000	-	20,000,000	21,000,000
Acquisition of Non-Financial Assets	12,993,866		10,500,000	-	20,000,000	21,000,000
Total Expenditure	71,593,866		61,000,000	49,500,000	77,075,000	82,703,750
SP:2.5 Mwala level 4						
(1)Current Expenditure	43,600,000		32,500,000	42,500,000	37,675,000	38,908,750
Compensation to Employees	-					
Use of goods and services	33,600,000		25,500,000	37,500,000	32,425,000	33,396,250
Current Transfers to	10,000,000		7,000,000	5,000,000	5,250,000	5,512,500

Expenditure Classification	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Government Agencies						
(2) Capital Expenditure	23,000,000	~	10,000,000	-	10,000,000	13,553,880
Acquisition of Non-Financial Assets	23,000,000		10,000,000	-	10,000,000	13,553,880
Total Expenditure	66,600,000		42,500,000	42,500,000	47,675,000	52,462,630
SP:2.6 Kimiti level 4						
(1) Current Expenditure	38,600,000		26,500,000	32,500,000	31,625,000	32,806,250
Compensation to Employees	~					
Use of goods and services	28,600,000		20,500,000	28,500,000	27,425,000	28,396,250
Current Transfers to Government Agencies	10,000,000		6,000,000	4,000,000	4,200,000	4,410,000
Other Recurrent						
Social Benefits	~					
(2) Capital Expenditure	10,000,000	~	6,000,000	-	7,000,000	7,350,000
Acquisition of Non-Financial Assets	10,000,000		6,000,000	-	7,000,000	7,350,000
Total Expenditure	48,600,000		32,500,000	32,500,000	38,625,000	40,156,250
SP:2.7 Masinga level 4						
(1) Current Expenditure	40,600,000		33,600,000	25,600,000	36,480,000	37,404,000
Compensation to Employees	~					
Use of goods and services	30,600,000		26,600,000	20,600,000	31,230,000	31,891,500
Current Transfers to Government Agencies	10,000,000		7,000,000	5,000,000	5,250,000	5,512,500
Other Recurrent						
Social Benefits	~					
(2) Capital Expenditure	10,000,000	~	3,000,000	-	10,000,000	10,500,000
Acquisition of Non-Financial Assets	10,000,000		3,000,000	-	10,000,000	10,500,000
Capital Transfers to Government Agencies	~					
Other Development	~					

Expenditure Classification	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Total Expenditure	50,600,000	~	36,600,000	25,600,000	46,480,000	47,904,000
SP:2.8 Athi river level 4						
(1)Current Expenditure	30,600,000		20,500,000	32,500,000	34,125,000	35,831,250
Compensation to Employees	~					
Use of goods and services	20,600,000		13,500,000	27,500,000	28,875,000	30,318,750
Current Transfers to Government Agencies	10,000,000		7,000,000	5,000,000	5,250,000	5,512,500
Other Recurrent						
Social Benefits	~					
(2) Capital Expenditure	10,000,000		8,000,000	-	10,000,000	10,500,000
Acquisition of Non-Financial Assets	10,000,000		8,000,000	-	10,000,000	10,500,000
Capital Transfers to Government Agencies	~					
Other Development	~					
Total Expenditure	40,600,000		28,500,000	32,500,000	44,125,000	46,331,250
SP:2.9 Mutituni level 4						
(1)Current Expenditure	30,600,000		20,500,000	22,500,000	23,225,000	23,986,250
Compensation to Employees	~					
Use of goods and services	20,600,000		13,500,000	17,500,000	17,975,000	18,473,750
Current Transfers to Government Agencies	10,000,000		7,000,000	5,000,000	5,250,000	5,512,500
Other Recurrent						
Social Benefits	~					
(2) Capital Expenditure	11,000,000	~	6,000,000	-	10,000,000	10,500,000
Acquisition of Non-Financial Assets	11,000,000		6,000,000	-	10,000,000	10,500,000
Capital Transfers to Government Agencies	~					
Other Development	~					
Total Expenditure	41,600,000		26,500,000	22,500,000	33,225,000	34,486,250

Expenditure Classification	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
SP:2.10 Ndithini level 4						
(1)Current Expenditure	30,600,000		22,500,000	21,500,000	22,575,000	23,703,750
Compensation to Employees	~					
Use of goods and services	20,600,000		15,500,000	16,500,000	17,325,000	18,191,250
Current Transfers to Government Agencies	10,000,000		7,000,000	5,000,000	5,250,000	5,512,500
Other Recurrent						
Social Benefits	~					
(2) Capital Expenditure	21,000,000	~	14,000,000	74,044,382	77,746,601	81,633,931
Acquisition of Non-Financial Assets	21,000,000		14,000,000	74,044,382	77,746,601	81,633,931
Capital Transfers to Government Agencies	~					
Other Development	~					
Total Expenditure	51,600,000		36,500,000	95,544,382	100,321,601	105,337,681
SP:2.11 Kalama level 4						
(1)Current Expenditure	30,600,000		25,500,000	18,500,000	27,175,000	22,371,250
Compensation to Employees	~					
Use of goods and services	20,600,000		18,500,000	13,500,000	21,925,000	22,371,250
Current Transfers to Government Agencies	10,000,000		7,000,000	5,000,000	5,250,000	~
Other Recurrent						
Social Benefits	~					
(2) Capital Expenditure	10,000,000	~	5,000,000	~	7,000,000	7,350,000
Acquisition of Non-Financial Assets	10,000,000		5,000,000	~	7,000,000	7,350,000
Capital Transfers to Government Agencies	~					
Other Development	~					
Total Expenditure	40,600,000		30,500,000	18,500,000	34,175,000	29,721,250
Programme 3:Promotive & Preventive services						

Expenditure Classification	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
SP:3.1 Public Health						
(1) Current Expenditure	73,566,838		240,203,470	225,150,000	145,687,500	61,391,892
Compensation to Employees	-					
Use of goods and services	73,566,838		153,953,470	141,900,000	58,275,000	61,391,891
Current Transfers to Government Agencies	-		86,250,000	83,250,000	87,412,500	0
Other Recurrent						
Social Benefits	-					
(2) Capital Expenditure	164,273,125		64,000,000	101,076,362	78,733,055	82,669,708
Acquisition of Non-Financial Assets	164,273,125		64,000,000	101,076,362	78,733,055	82,669,708
Capital Transfers to Government Agencies	-					
Other Development	-					
Total Expenditure	237,839,963		304,203,470	326,226,362	224,420,556	144,061,599
Total Expenditure of the Vote	5,056,980,576	4,571,195,111	4,815,362,254	4,723,153,719	4,731,036,049	4,764,686,300

Part I: Summary of Human Resource Requirements

S/N	Designation/Position title	Authorised Establishment	In-Post As At 30th June, 2024	Funded Positions (FY 2024/2025)	Positions To Be Funded (FY 2025/2026)	Positions To Be Funded (FY 2026/2027)	Positions To Be Funded (FY 2027/2028)
1	Chief Officer	3	2	3	3	3	3
2	Medical Officers & Specialists	461	135	146	146	166	200
3	Dentists	77	17	13	13	23	50
4	Pharmacists	78	45	45	45	55	55
5	Nurses	3,294	1,336	1,316	1,316	1,356	1,400
6	Clinical Officers	520	260	287	287	300	300
7	Dental Technologists	45	16	10	10	10	14
8	Pharmaceutical Technologists	120	38	37	37	10	15

S/N	Designation/Position title	Authorised Establishment	In-Post As At 30th June, 2024	Funded Positions (FY 2024/2025)	Positions To Be Funded (FY 2025/2026)	Positions To Be Funded (FY 2026/2027)	Positions To Be Funded (FY 2027/2028)
9	Laboratory Personnel	220	138	145	145	155	155
10	Public Health Officers	746	121	124	124	130	120
11	Health Promotion Officers	24	0	0	0	10	15
12	Radiographers	67	10	20	20	16	20
13	Orthopedic & trauma technologists	88	14	18	18	18	20
14	Physiotherapists	179	22	25	25	25	30
15	Occupational Therapists	73	13	20	20	20	20
16	Medical Social Workers	20	4	10	10	8	10
17	Health Records Officers	265	32	31	31	31	31
18	Nutritionists	248	27	30	30	30	40
19	Counselors	13	1	2	2	10	10
20	Medical Engineering Personnel	379	17	17	17	17	20
21	Health Administrative Officers	22	12	11	11	11	15
22	Office Administrative Officers	15	12	20	20	20	20
23	Human Resource Officers	0	1	2	2	4	4
24	Communication officers	10	6	7	7	10	10
25	Community Health Officers	30	12	12	12	12	12
26	Clerical Officers	24	11	12	12	12	15
27	Cooks/Chefs/Hospitality Officers	44	32	30	30	30	40
28	Telephone Operators	10	8	6	6	6	20
29	Drivers	158	90	73	73	73	80
30	Mortuary Attendants	24	3	2	2	5	5
31	Cleaning Supervisor	60	20	25	25	25	10
32	Support Staff	1,139	406	294	294	303	400
	TOTAL	8,456	2,861	2,793	2,793	2,904	3,159

WATER, IRRIGATION, ENVIRONMENT AND CLIMATE CHANGE

A. Vision

A national leader in the management and development of sustainable water resources, environment, natural resources and climate change mitigation and adaptation

B. Mission

To develop, conserve, utilize, protect and sustainably manage water, environment, natural resources and mainstream climate change for improved livelihoods.

C. Performance Overview and Rationale for Funding

Mandate

Promoting and supporting water resource management, environment, natural resources and climate change mitigation and adaptation programs to enhance safe water availability and accessibility and improved livelihoods for all.

Expenditure trends FY 2022/2023-2023/2024

	Approved Budget FY 2022/2023	Expenditure FY 2022/2023	Approved Budget FY 2023/2024	Expenditure FY 2023/2024
Recurrent	109,767,159.00	109,514,916.00	152,584,292	123,770,278
Development	483,227,935.00	292,756,892.00	855,027,852	347,169,972
TOTAL	592,995,094.00	402,271,808.00	1,007,612,144	470,940,250

Major achievements FY 2022/2023-2023/2024

During the review period, the department's key achievements include improved access to clean and safe water through drilling and rehabilitating boreholes, construction and Desilting of dams, expanding water distribution networks, and distributing water tanks to enhance water harvesting. Additionally, the department spearheaded tree planting initiatives and conducted awareness meetings to mitigate against climate change.

D. Programme and objectives

S/No	Programme	Objectives
1	Water Resources Management	To manage and protect water resources
2	Development and promotion of irrigation	To enhance agricultural productivity
3	Sewage and Sanitation	To improve access to adequate and equitable sanitation
4	Environment and Natural Resources	To ensure the sustainable use and protection of natural resources, while promoting economic development and improving the quality of life for people and communities.
5	Climate Change	To promote locally led mitigations and to build resilience

E. Summary of the Programmes Key Outputs, Performance Indicators and Targets for FY 2025/2026-2027/2028

Program me	Delivery Unit	Key Output	Key Performance Indicator	Planned Target			Achieved Targets		
				FY 2023/2024	FY 2024/2025	FY 2025/2026	FY 2023/2024	FY 2024/2025	FY 2025/2026

Water and Irrigation									
SP 8.1.1: Water Harvesting	Water Resources Management	PVC water tanks supplied	No. of PVC water tanks supplied	50	50	50	50		
		Borehole drilled and powered	No. borehole drilled and powered	20	20	20	6		
		Steel tanks elevated	No. of elevated steel tanks	40	40	40	0		
		Steel structures constructed	No. of Steel structures constructed	6	6	6	1		
		Kilometers reticulated	No. of kilometers reticulated	80	80	80	42		
		Boreholes tested/analyzed	No. of boreholes tested/analyzed	150	150	150	0		
		Subsidies and Water Treatment Chemicals provided to Water Service Providers (WSPs)	No. of WSPs provided with subsidies and water treatment chemicals	6	6	6	1		
		Weirs constructed	No. of weirs constructed	40	40	40	16		
		100,000m3 capacity dams constructed complete with treatment works	No. of 100,000m3 capacity dams constructed complete with treatment works	2	2	2	0		
		Springs rehabilitated/distributed	No. of springs rehabilitated/distributed	40	40	40	3		
		Boreholes rehabilitated	No. of boreholes rehabilitated	40	30	30	9		
		Increasing access to clean water	Number of small earth dams constructed	40	40	3	0		
		Sewerage and Sanitation							

Program me	Delivery Unit	Key Output	Key Performance Indicator	Planned Target			Achieved Targets		
				FY 2023/2024	FY 2024/2025	FY 2025/2026	FY 2023/2024	FY 2024/2025	FY 2025/2026
Sewarage and Sanitation	Sewarage and Sanitation	Sewer Master Plans drafted	No. of Sewer Master Plans for Major Towns	0	0	1	0		
		Sewer Treatment Plants and network constructed	No. of sewer treatment plants and network constructed	0	0	0	0		
		Sewer Treatment Plant and network rehabilitated	No. of Sewer Treatment Plant and network rehabilitated and Connected to Households	2	1	2	0		
		Onsite Sanitation Treatment i.e. DTF constructed	No. of Onsite Sanitation Treatment i.e. Decentralized Treatment Facility	0	0	0	0		
		Exhauster Trucks procured	No. of Exhauster Trucks procured	0	1	1	0		
		Modern toilets rehabilitated and maintained	No. of modern toilets refurbished and maintained	2	10	32	2		
		Water reticulated to toilets	No. of toilets with reticulated water	0	0	40	0		

Environment and Natural Resources

Water Catchment Area Protection, Rehabilitation and Conservation	Environment and Natural Resource								
		County Environmental Committee Established	County Environmental Committee Established	20	20	20	0		
		wetlands rehabilitated	Number of wetlands rehabilitated (number of springs)	11	3	8			

Program me	Delivery Unit	Key Output	Key Performance Indicator	Planned Target			Achieved Targets		
				FY 2023/2024	FY 2024/2025	FY 2025/2026	FY 2023/2024	FY 2024/2025	FY 2025/2026
		Public awareness barazas No. of public awareness barazas	Public awareness barazas No. of public awareness barazas	6	6	6	3		
		TIPs Signed and implemented on the devolved forestry functions	TIPs signed and Percentage implemented on the devolved forestry functions	20%	30%	50%	15%		
		Sound Meters procured	No. of Sound Meters procured	2	1	1	0		
		100% Compliance to county laws, policies and legislations	Percentage operationalization of county laws, policies and legislations	20%	30%	50%	15%		
		Improved forestry and tree cover	Number of tree seedlings procured and distributed for growing	4%	5%	7%	2%		
Climate Change									
Climate Change	Climate Change	Strengthen the County Government Capacity to Manage Climate Change	No. WCCPCs trained	80	120	320	80		
	Climate Change	Increasing access to clean water and affordable energy and other climate change adaptation programmers as identified by ward climate change planning committees	Number of small earth dams constructed	30	1	2	30		

Program me	Delivery Unit	Key Output	Key Performance Indicator	Planned Target			Achieved Targets		
				FY 2023/2024	FY 2024/2025	FY 2025/2026	FY 2023/2024	FY 2024/2025	FY 2025/2026
		Environmental interventions aimed at combating climate change have resulted in significant reductions in greenhouse gas emissions, enhanced resilience of ecosystems, and improved sustainable practices across various sectors. done this by procuring solar lamps and cooking stoves	No of resilience building goods procured and distributed	1000	1000	0			
		Agricultural interventions in response to climate change have led to increased crop resilience, improved soil health, water conservation, and the adoption of sustainable farming practices. Tree planting of indigeneous trees and fruit trees	No of seedlings procured and distributed	11700 0	0	0	11700 0		

Part F. Summary of Expenditure by Programmes and Sub-Programmes FY 2023/2024-2027/2028

Sub Programme (SP)	Approved Budget FY 2023/2024	Actual Expenditure FY2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Programme 1.0 Water Resources Management						
SP 1.1	428,024,249	191,033,196	352,082,606	420,405,187	542,168,269	381,054,281
TOTAL EXPENDITURE	428,024,249	191,033,196	352,082,606	420,405,187	542,168,269	381,054,281
Programme 2.0: Sewerage System and Sanitation Management						
SP 2.1	30,650,000	30,503,534	64,240,000	56,745,574	206,863,402	225,317,040
TOTAL EXPENDITURE	30,650,000	30,503,534	64,240,000	56,745,574	206,863,402	225,317,040
Programme 3.0: Irrigation Schemes Development and Promotion						
SP 3.1	99,561,724	79,878,723	9,561,724	0	15,000,000	15,750,000
TOTAL EXPENDITURE	99,561,724	79,878,723	9,561,724	0	15,000,000	15,750,000
Programme 4.0: General Administrative and Support Services						
SP 4.1	10,496,172	7,400,927	2,750,000	0	1,314,697	11,643,161
TOTAL EXPENDITURE	10,496,172	7,400,927	2,750,000	0	1,314,697	11,643,161
Programme 5.0: Environment and Natural Resources						
SP 6.1	35,396,172	28,300,927	32,166,938	20,177,796	16,903,530	11,335,314
TOTAL EXPENDITURE	35,396,172	28,300,927	32,166,938	20,177,796	16,903,530	11,335,314
Programme 6.0: climate change						
SP 6.1	403,483,827	133,822,943	291,501,492	300,440,557	18,019,762	18,833,084
TOTAL EXPENDITURE	403,483,827	133,822,943	291,501,492	300,440,557	18,019,762	18,833,084
GRAND TOTAL EXPENDITURE	1,007,612,144	470,940,250	752,302,760	797,769,115	800,269,660	663,932,880

Part G. Summary of Expenditures by Vote Economic Classification FY 2023/2024-2027/2028

Sub Programme (SP)	Approved Budget FY 2023/2024	Actual Expenditure FY2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
1) Current Expenditure	152,584,292	123,770,278	146,691,036	140,720,821	143,155,733	144,889,377
Compensation to Employees	111,023,864	99,022,406	98,544,555	102,680,821	110,174,714	115,200,641
Use of Goods and Services	30,560,428	24,166,572	37,146,481	27,040,000	32,981,019	29,688,736
Current transfers to government agencies	11,000,000	581,300	11,000,000	11,000,000	0	0
2) Capital Expenditure	855,027,852	347,169,972	605,611,724	657,048,294	657,113,928	519,043,503

Sub Programme (SP)	Approved Budget FY 2023/2024	Actual Expenditure FY2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Acquisition of Non-Financial assets	473,461,724	222,296,929	340,684,931	385,128,565	657,113,928	519,043,503
Capital Transfer to government agencies	381,566,128	124,873,043	264,926,793	271,919,729	0	0
Grand Total Expenditure	1,007,612,144	470,940,250	752,302,760	797,769,115	800,269,660	663,932,880

Part H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification FY 2023/2024-2027/2028

Sub Programme (SP)	Approved Budget FY 2023/2024	Actual Expenditure FY2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Programme 1.0 Water Resources Management						
1) Current Expenditure	108,024,249	98,368,524	98,689,399	86,714,346	93,592,885	97,542,819
Compensation to Employees	90,313,821	83,698,096	83,922,818	77,674,346	81,523,063	85,564,216
Use of Goods and Services	17,710,428	14,670,428	14,766,581	9,040,000	12,069,822	11,978,603
2) Capital Expenditure	320,000,000	92,664,672	253,393,207	333,690,841	448,575,383	283,511,461
Acquisition of Non-Financial assets	320,000,000	92,664,672	253,393,207	333,690,841	448,575,383	283,511,461
Total Expenditure	428,024,249	191,033,196	352,082,606	420,405,187	542,168,269	381,054,281
Programme 2.0: Sewerage System and Sanitation Management						
1) Current Expenditure	1,650,000	1,650,000	5,940,000	14,540,276	15,545,535	16,870,312
Compensation to Employees	0	0	0	8540276	8920535.4	9366562.17
Use of Goods and Services	1,650,000	1,650,000	5,940,000	6,000,000	6,625,000	7,503,750
2) Capital Expenditure	29,000,000	28,853,534	58,300,000	42,205,298	191,317,867	208,446,728
Acquisition of Non-Financial assets	29,000,000	28,853,534	58,300,000	42,205,298	191,317,867	208,446,728
Capital Transfer to government agencies (Water companies on sanitation matters)	0	0				
Total Expenditure	30,650,000	30,503,534	64,240,000	56,745,574	206,863,402	225,317,040
Programme 3.0: Irrigation Schemes Development and Promotion						
1) Current Expenditure			0	0	0	0
Compensation to	0	0				

Sub Programme (SP)	Approved Budget FY 2023/2024	Actual Expenditure FY2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Employees						
Use of Goods and Services	0	0				
2) Capital Expenditure			9,561,724	0	15,000,000	15,750,000
Acquisition of Non-Financial assets	99,561,724	79,878,723	9,561,724	0	15,000,000	15,750,000
Total Expenditure	99,561,724	79,878,723	9,561,724	0	15,000,000	15,750,000
Programme 4.0: General Administrative and Support Services						
1) Current Expenditure	10,496,172	7,400,927	2,750,000	0	1,314,697	11,643,161
Compensation to Employees	6,596,172	4,550,927				
Use of Goods and Services	3,900,000	2,850,000	2,750,000	0	1,314,697	11,643,161
2) Capital Expenditure			0	0	0	0
Acquisition of Non-Financial	0	0				
Total Expenditure	10,496,172	7,400,927	2,750,000	0	1,314,697	11,643,161
Programme 5.0: Environment and Natural Resources						
1) Current Expenditure	10,496,172	7,400,927	12,736,938	10,945,370	14,682,853	0
Compensation to Employees	6,596,172	4,550,927	6,828,650	4,945,370	8,382,853	8,382,853
Use of Goods and Services	3,900,000	2,850,000	5,908,288	6,000,000	6,300,000	-8,382,853
2) Capital Expenditure			19,430,000	9,232,426	2,220,677	11,335,314
Acquisition of Non-Financial	24,900,000	20,900,000	19,430,000	9,232,427	2,220,677	11,335,314
Total Expenditure	35,396,172	28,300,927	32,166,938	20,177,797	16,903,530	11,335,314
Programme 6.0: climate change						
1) Current Expenditure	21,917,699	8,949,900	26,574,699	28,520,829	18,019,762	18,833,084
Compensation to Employees	7,517,699	6,222,456	7,793,087	11,520,829	11,348,262	11,887,009
Use of Goods and Services	3,400,000	2,146,144	7,781,612	6,000,000	6,671,500	6,946,075
Current transfers to government agencies	11,000,000	581,300	11,000,000	11,000,000	0	0
2) Capital Expenditure			264,926,793	271,919,728	0	0
Capital Transfer to government agencies (County Climate Change fund)	381,566,128	124,873,043	264,926,793	271,919,728	0	0
Total Expenditure	403,483,827	133,822,943	291,501,492	300,440,557	18,019,762	18,833,084
Grand Total	1,007,612,144	470,940,250	752,302,760	797,769,115	800,269,660	663,932,880

Sub Programme (SP)	Approved Budget FY 2023/2024	Actual Expenditure FY2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Expenditure						

Part I: Summary of Human Resource Requirements

Programme Title	Designation/ Position Title	Authorized Establishment	In Post as at 30 th June, 2024	Funded Positions (FY 2024/2025)	Positions to be funded (FY 2025/2026)	Positions to be funded (FY 2026/2027)	Positions to be funded (FY 2027/2028)
Water & Irrigation	Snr. Charge Hand Mechanical	6	4	4	4	4	4
	C.O.IV	3	1	1	1	1	1
	Superintendent Ground Water	4	2	2	2	2	2
	Engineer Mechanical	4	2	2	2	2	2
	Assistant Off. Adm.I	2	0	0	0	0	0
	Support Staff I	6	4	4	4	4	4
	Support Staff Supervisor	2	1	1	1	1	1
	Senior Support Staff	9	7	7	7	7	7
	Chief Superintendent Mechanical	2	1	1	1	1	1
	Charge Hang II	4	2	2	2	2	2
	Artisan III Building	4	3	3	3	3	3
	M & E officers	2	0	0	0	0	0
	Drilling ASST.III	4	1	1	1	1	1
	Records Mgt.Off.	2	1	1	1	1	1
	Chief Superintendent Water Engineer	3	0	0	0	0	0
	Water Quality Officer(JG N)	1	0	0	0	0	0
	Superintendent Geologist	1	0	0	0	0	0
	Administration Officers	2	0	0	0	0	0
	Water Quality Officer(JG K)	1	0	0	0	0	0
Snr. Superintendent Water	9	7	7	7	7	7	

Programme Title	Designation/ Position Title	Authorized Establishme nt	In Post as at 30 th June, 2024	Funded Positions (FY 2024/202 5)	Positions to be funded (FY 2025/202 6)	Positions to be funded (FY 2026/202 7)	Positions to be funded (FY 2027/202 8)
	Assistant Geologist	1	0	0	0	0	0
	Supply Operator	9	5	5	5	5	5
	Water Inspector	20	0	0	0	0	0
	Snr.Drilling Assistant	4	2	2	2	2	2
	Plumbers	6	4	4	4	4	4
	Electrical Technician	9	7	7	7	7	7
	Officers(1)	5	3	3	3	3	3
	Clerical Officers(ii)	5	0	0	0	0	0
	Support Staff	4	2	2	2	2	2
	Artisan III	2	0	0	0	0	0
	Charge Hand	3	1	1	1	1	1
	TPU Operator	2	1	1	1	1	1
	Superintendent Mechanical	6	4	4	4	4	4
	Senior Water Inspector	9	1	1	1	1	1
		146	66	66	66	66	66
Climate Change	CECM	1	1	1	1	1	1
	Chief Officer	1	1	1	1	1	1
	Director Climate Change	1	0	0	1	1	1
	Director Administration- Safe Guards Focal Person	1	0	0	1	1	1
	Fund Administrator	1	0	0	1	1	1
	Deputy Dir. Administration	1	1	1	1	1	1
	Asst. Director- Admin- Safe Guards Focal Person	1	1	1	1	1	1
	Principal Supt. Eng.-Surface Water	1	1	1	1	1	1
	Fund Accountant	1	1	1	1	1	1
	Procurement Officer	1	1	1	1	1	1
	Human Resource Officer	1	1	1	1	1	1

Programme Title	Designation/ Position Title	Authorized Establishment	In Post as at 30 th June, 2024	Funded Positions (FY 2024/2025)	Positions to be funded (FY 2025/2026)	Positions to be funded (FY 2026/2027)	Positions to be funded (FY 2027/2028)
	Project Engineer	1	0	0	1	1	1
	Principal Accountant	1	1	1	1	1	1
	Senior Project Officers	3	3	3	3	3	3
	Research Officer	1	1	1	1	1	1
	M & E Officer	1	1	1	1	1	1
	Communications Officer II	2	2	2	2	2	2
	Asst. Project Engineer	1	1	1	1	1	1
	Project Officers	2	2	2	2	2	2
	Admin. Officer III	1	1	1	1	1	1
	Support Staff	2	1	1	2	2	2
	TOTALS	25	20	20	25	25	25
Sanitation							
	Chief Officer	1	1	1	1	1	1
	Ass. Director (Technical)	1	1	1	1	1	1
	Chief Sup.Engineer (water)	1	0	0	1	1	1
	Snr Sup.Engineer (water)	1	0	0	1	1	1
	Sanitation Officers	1	1	1	1	1	1
	Human Resource	3	0	0	3	3	3
	Procurement Officer	1	1	1	1	1	1
	Accountant	1	1	1	1	1	1
	Finance Officer	1	1	1	1	1	1
	Administration Officer	1	1	1	1	1	1
	Office Ass. Administrative Officer	1	0	0	1	1	1
	Plumber	1	0	0	1	1	1
	Chief Driver	3	0	0	3	3	3
	Support Staff	1	0	0	1	1	1
	TOTALS	26	26	26	26	26	26

Programme Title	Designation/ Position Title	Authorized Establishment	In Post as at 30 th June, 2024	Funded Positions (FY 2024/2025)	Positions to be funded (FY 2025/2026)	Positions to be funded (FY 2026/2027)	Positions to be funded (FY 2027/2028)
Environment & Natural Resources							
	CECM	1	1	1	1	1	1
	Chief Officer	1	1	1	1	1	1
	Director Environm	1	0	0	1	1	1
	Deputy Director	1	0	0	1	1	1
	Ass.Director	1	0	0	1	1	1
	pri.Environment Officer	1	0	0	1	1	1
	Snr.Sup.Eng.Natural Resouces	1	0	0	1	1	1
	Environment & Natural Resources Officers	10	0	0	10	10	10
	Forest Officers	4	0	0	4	4	4
	Human Resource	1	1	1	1	1	1
	Snr.Clerical	1	1	1	1	1	1
	Administrative Officer	3	3	3	3	3	3
	Procurement Officer	1	1	1	1	1	1
	Accountant	1	1	1	1	1	1
	Ass.Office Admin.Officer	1	1	1	1	1	1
	Driver	3	1	1	3	3	3
	Forest Guards	20	0	0	20	20	20
	Support Staff	4	0	0	4	4	4
	Environment Enforcement Officers	20	0	0	20	20	20
	TOTALS	76	11	11	76	76	76
	GRAND-TOTAL	273	123	123	193	193	193

FINANCE, ECONOMIC PLANNING & REVENUE MANAGEMENT

A. Vision

A Centre of excellence in economic and financial management for a national competitive County

B. Mission

To create an enabling environment for accelerated and sustained economic growth through pursuit of prudent economic and fiscal policies and coordination of County Government economic financial Operations

C. Performance Overview and Rationale for Funding

I. Mandate

The department is mandated to formulate and implement financial and economic policies aimed at facilitating socio-economic development and prudent management of public resources.

II. Expenditure trends FY 2022/2023-2023/2024

	Approved budget FY 2022/2023	Actual Expenditure FY 2022/2023	Approved budget FY 2023/2024	Actual Expenditure FY 2023/2024
Recurrent	611,495,251	586,984,557	590,874,154.00	478,787,829.40
Development	266,792,506	91,106,401	719,804,553	568,480,286
TOTAL	878,287,757	678,090,958	1,310,678,707	1,047,268,116

D. Strategic Objectives

Programme	Objectives
Revenue Management	To enhance internal revenue collection
Public Finance Management	To promote effective and prudent resource allocation and utilization.
Human Resource Management and Support services	To provide efficient administrative services that would ensure quality Service delivery.
County Economic Planning and statistical Information services	To strengthen informed linkages between planning, policy formulation and budgeting in all the County entities
ICT	To integrate and guarantee efficient ICT services in the delivery of services
Public Communications	Management of public communications; branding, promotion and maintenance of positive image both locally and

E. Summary of the Programmes Key Outputs, Performance Indicators and Targets for FY 2023/2024-2026/2027

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Baseline FY 2024 /2025	Target FY 2025 /2026	Target FY 2026 /2027	Target FY 2027 /2028
Programme : Revenue Management							
Revenue Management	Revenue Department	Own source revenue	Amount of own source revenue collected	100 %	100 %	100 %	100 %
Programme : Public Financial Management							
Outcome : Increased reliability , efficiency and effectiveness in utilization of public resources							
Budget formulation ,coordination and management	Budget Department	County Budget/Policy Document	Number of County Budget /Budget Policy Documents presented to County Assembly	6	6	6	6
	Budget Department	Budget Implementation reports	Quarterly reports submitted to the Office of the Controller of Budget	4	4	4	4
Account Services	Account department Accounting Services	Accounting Services	Timely response to audit queries	100 %	100 %	100 %	100 %
			Quarterly Financial reports submitted to the Office of the Controller of Budget	4	4	4	4
	Account department Accounting Services	Accounting Services	Prompt Payment and Processing of payment on IFMIS	100 %	100 %	100 %	100 %
Supply chain management	Directorate of Procurement Services	Public Procurement services	% of Gov't procurement opportunities reserved for AGPO	40	40	40	40
			Implementation of e-procurement	100 %	100 %	100 %	100 %
			% level of compliance to Procurement Regulations	100 %	100 %	100 %	100 %
Audit Services	Internal Audit	Quality assurance report	No. of Audit reports	4	4	4	4
Human Resource Management	Human Resource Department	Training	No. of Staff Training Conducted				

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Baseline FY 2024 /2025	Target FY 2025 /2026	Target FY 2026 /2027	Target FY 2027 /2028
and Support Services							
Programme: Economic Planning & External Resource Mobilization							
Outcome: to strengthen policy formulation, planning, budgeting and implementation of CIDP							
Economic Planning and Coordination	Economic planning department	Annual Development Plan	No. of Annual development Plans	1	1	1	1
		Public participation forums on development planning conducted	No. of public participation forums on development planning conducted	3	3	3	3
		County Statistical Abstract developed	No. of County Statistical Abstracts developed	1	1	1	1
		Feasibility studies conducted	No. of feasibility studies conducted				
		Socio – economic surveys conducted	No. of Socio – economic surveys	1	1	1	1
Monitoring and evaluation	Monitoring and evaluation	Annual Progress Report developed	No. of Annual Progress Report developed	1	1	1	1
		Quarter Progress Reports developed	No. of Quarter Progress Reports developed	4	4	4	4
		Monitoring and Evaluation Reports	Number of Monitoring and Evaluation reports	1	1	1	1
External Resource Mobilization	Economic planning department	Development partners on boarded	No. of development partners on boarded	2	2	2	2
Public Communication	Public Communication department	Ensuring the public is well informed of the Governments development programme and projects	No of County Documentaries done	11	11	11	11
Project Delivery Unit	Governors Delivery Unit	Ensure full implementation of the Governments development agenda including programmes and projects	Number of Inspections done on ongoing projects	100 %	100 %	100 %	100 %
			Number of forums of information dissemination to the public	12	12	12	12
Programme: ICT Services							
ICT service	ICT Department	IFMIS Support	Quality of Support Offered to IFMIS users	100 %	100 %	100 %	100 %

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Baseline FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027	Target FY 2027/2028
s		Maintenance of ICT infrastructure	No. of routine maintenance and servicing of ICT infrastructure and Equipment	4	4	4	4

Part F. Summary of Expenditure by Programmes and Sub-Programmes FY 2023/2024-2027/2028

Sub-Programme (SP)	Baseline Estimates FY	Revised Estimates III	Expenditure	Budgeted Estimates	Approved Budget Estimates	Projected Estimates	Projected Estimates
	2023/2024	FY 2023/2024	FY 2023/2024	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
Revenue Management	533,738,338	597,734,337	493,618,038	437,491,783	384,231,784	362,859,143	380,916,689
Public Finance Management	694,175,300	1,097,873,953	935,866,423	486,429,127	942,558,118	958,571,525	948,532,591
Economic Planning, Monitoring and Evaluation	116,553,443	155,396,579	105,424,877	118,242,756	148,014,597	115,455,707	121,665,452
ICT Services	113,763,092	209,280,092	146,001,817	128,641,456	152,644,252	85,664,413	110,505,492
Public Communication	-	-	-	70,716,000	121,300,438	139,299,660	145,752,143
Total Expenditure	1,458,230,173	2,060,284,961	1,680,911,154	1,241,521,122	1,748,749,190	1,661,850,447	1,707,372,367

Part G. Summary of Expenditures by Vote Economic Classification FY 2023/2024-2027/2028

Expenditure Classification	Baseline Estimates FY 2023/2024	Revised Estimates FY 2023/2024	Expenditure FY 2023/2024	Budgeted Estimates FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
(1) Current Expenditure	983,253,750	1,340,480,408	1,112,430,868	994,884,451	1,211,595,425	1,208,918,357	1,209,147,068
Compensation to Employees	545,127,207	607,956,244	572,320,294	581,358,202	572,126,257	541,025,439	568,076,711
Use of goods and	423,590,50	717,988,12	540,110,57	411,818,03	637,851,97	666,184,70	639,362,13

Expenditure Classification	Baseline Estimates FY 2023/2024	Revised Estimates FY 2023/2024	Expenditure FY 2023/2024	Budgeted Estimates FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
services	3	4	4	2	9	0	9
Current Grants	14,536,040	14,536,040	-	1,708,218	1,617,189	1,708,218	1,708,218
(2) Capital Expenditure	474,976,422	719,804,553	568,480,286	246,636,671	537,153,765	452,932,090	498,225,299
Acquisition of Non-Financial Assets	474,976,422	719,804,553	568,480,286	246,636,671	537,153,765	452,932,090	498,225,299
Capital Grant	-	-	-	-	-	-	-
Total Expenditure	1,458,230,172	2,060,284,961	1,680,911,155	1,241,521,122	1,748,749,190	1,661,850,447	1,707,372,367

Part H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification FY 2023/2024-2027/2028

Expenditure Classification	Baseline Estimates FY 2023/2024	Revised Estimates FY 2023/2024	Expenditure FY 2023/2024	Budgeted Estimates FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Programme 1: Revenue Management							
(1) Current Expenditure	410,987,592	510,983,592	447,028,717	386,066,261	344,988,262	323,985,843	340,099,724
Compensation to Employees	304,846,501	367,675,537	362,761,551	345,684,017	295,321,073	250,379,996	262,898,996
Use of goods and services	91,605,051	128,772,015	84,267,166	38,674,026	48,050,000	71,897,629	75,492,510
Current Grants/Transfers	14,536,040	14,536,040	-	1,708,218	1,617,189	1,708,218	1,708,218
(2) Capital Expenditure	122,750,745	86,750,745	58,570,815	51,425,522	39,243,522	38,873,300	40,816,965
Acquisition of Non-Financial Assets	122,750,745	86,750,745	58,570,815	51,425,522	39,243,522	38,873,300	40,816,965
Capital Grants	-	-	-	-	-	-	-
Total Expenditure	533,738,338	597,734,337	493,618,038	437,491,783	384,231,784	362,859,143	380,916,689
Programme 2: Public Financial Management							
(1) Current Expenditure	404,743,800	565,486,322	451,629,807	389,684,303	565,672,215	563,339,614	533,015,883

Expenditure Classification	Baseline Estimates FY 2023/2024	Revised Estimates FY 2023/2024	Expenditure FY 2023/2024	Budgeted Estimates FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Compensation to Employees	167,463,160	167,463,160	161,057,028	164,020,355	191,007,705	200,558,090	210,585,994
Use of goods and services	237,280,641	398,023,162	290,572,779	225,663,948	374,664,510	362,781,525	322,429,888
Current Grants/Transfers							
(2) Capital Expenditure	289,431,500	532,387,631	486,289,898	96,744,825	376,885,903	395,231,910	415,516,708
Acquisition of Non-Financial Assets	289,431,500	532,387,631	486,289,898	96,744,825	376,885,903	395,231,910	415,516,708
Capital Grants	-						
Total Expenditure	694,175,300	1,097,873,953	935,866,423	486,429,127	942,558,118	958,571,525	948,532,591
Programme 3: Economic Planning, Monitoring and Evaluation							
(1) Current Expenditure	113,553,443	155,396,579	113,633,468	110,242,756	117,286,179	111,753,488	117,963,233
Compensation to Employees	33,432,566	33,432,566	23,133,701	34,723,078	29,739,706	31,226,691	32,788,025
Use of goods and services	80,120,877	121,964,013	90,499,767	75,519,678	87,546,474	80,526,797	85,175,208
Current Grants/Transfers	-						
(2) Capital Expenditure	3,000,000	-	-	8,000,000	30,728,418	3,702,219	3,702,219
Acquisition of Non-Financial Assets	3,000,000		-	8,000,000	30,728,418	3,702,219	3,702,219
Capital Grants							
Total Expenditure	116,553,443	155,396,579	105,424,877	118,242,756	148,014,597	115,455,707	121,665,452
Programme 2: ICT Services							
(1) Current Expenditure	53,968,915	108,613,915	71,704,116	48,175,132	76,752,769	85,664,413	88,196,978
Compensation to Employees	39,384,981	39,384,981	25,368,014	36,930,752	56,057,774	58,860,663	61,803,696
Use of goods and services	14,583,9	69,228,934	46,336,1	11,244,380	20,694,9	26,803,7	26,393,28

Expenditure Classification	Baseline Estimates FY 2023/2024	Revised Estimates FY 2023/2024	Expenditure FY 2023/2024	Budgeted Estimates FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
	34		02		95	50	3
Current Grants/Transfers	~						
(2) Capital Expenditure	59,794,177	100,666,177	34,999,999	80,466,324	75,891,483	~	22,308,513
Acquisition of Non-Financial Assets	59,794,177	100,666,177	34,999,999	80,466,324	75,891,483	~	22,308,513
Capital Grants	~						
Total Expenditure	113,763,092	209,280,092	146,001,817	128,641,456	152,644,252	85,664,413	110,505,492
Programme 2: Public Communication			~				
(1) Current Expenditure		~	~	60,716,000	106,896,000	124,175,000	129,871,250
Compensation to Employees				~			
Use of goods and services	~			60,716,000	106,896,000	124,175,000	129,871,250
Current Grants/Transfers							
(2) Capital Expenditure		~	~	10,000,000	14,404,438	15,124,660	15,880,893
Acquisition of Non-Financial Assets	~			10,000,000	14,404,438	15,124,660	15,880,893
Capital Grants							
Total Expenditure		~	~	70,716,000	121,300,438	139,299,660	145,752,143
Total Vote	1,458,230,173	2,060,284,961	1,680,911,154	1,241,521,122	1,748,749,190	1,661,850,447	1,707,372,367

F. Summary of Human Resource Requirements

Programme Title	Designation/ Position Title	Authori zed Establis hment	In Post as at 30 th June, 2024	Funded Positions (FY 2024/2 025)	Positions to be funded (FY 2025/2 026)	Positions to be funded (FY 2026/2 027)	Positions to be funded (FY 2027/2 028)
Finance							
Management	County Executive Committee Member	1	1	1	1	1	1
	Chief Officer	1	1	1	1	1	1
Accounting Services	Director	3	1	1	2	3	3
	Deputy Director	6	4	4	4	6	6
	Assistant Director	8	6	6	6	8	8
	Principal Accountant	20	18	18	18	20	20
	Chief Accountant	23	1	1	1	6	6
	Senior accountant	38	6	6	6	15	15
	Accountant I	9	9	9	9	9	9
	Accountant II	4	4	4	4	4	4
Budget officer	Director	1	1	1	1	1	1
	Deputy Director	2	1	1	1	2	2
	Assistant Director	6	3	3	3	6	6
	Principal Finance Officer	12	7	7	7	12	12
	Chief finance officer	5	1	1	1	5	5
	Finance officer I	5	1	1	1	5	5
	Finance officer II	5	0	0	0	5	5
	Finance officer III	3	2	2	2	3	3
Supply chain management services	Director	2	2	2	2	2	2
	Deputy director	4	1	1	1	4	4
	Assistant director	6	3	3	3	6	6
	Principal SCM officer	6	4	4	4	6	6
	Chief SCM officer	17	10	10	10	17	17
	Senior SCM officer	20	6	6	6	20	20
	Senior SCM Assistant	8	2	2	2	8	8
	Supply CM Officer I	7	5	5	5	7	7
	Supply CM Assistant I	10	0	0	0	10	10
	Supply CM Officer II	12	10	10	10	12	12
	Supply CM Assistant II	12	0	0	0	12	12
	Supply CM Assistant III	11	5	5	5	11	11
Financial Control/Audit	Director	3	1	1	2	3	3
	Deputy Director	3	1	1	1	3	3
	Assistant Director	6	3	3	3	6	6
	Principal Internal Auditor	6	6	6	4	6	6

Programme Title	Designation/ Position Title	Authori zed Establis hment	In Post as at 30 th June, 2024	Funded Positions (FY 2024/2 025)	Positions to be funded (FY 2025/2 026)	Positions to be funded (FY 2026/2 027)	Positions to be funded (FY 2027/2 028)
	Chief Internal auditor	6	4	4	4	6	6
	Senior Internal auditor	4	0	0	0	4	4
	Internal auditor 1	3	0	0	0	3	3
	Internal auditor II	3	0	0	0	3	3
Administration	Director	1	0	0	0	1	1
	Assistant director	1	0	0	0	1	1
	Principal Administration officer	1	0	0	0	1	1
	Chief Administration officer	2	1	1	1	2	2
	Senior officer administrator	1	0	0	0	1	1
	Human Resource officer	1	1	1	1	1	1
	Clerical officer	6	3	3	3	6	6
	Driver	4	4	4	4	4	4
	Senior support staff	2	2	2	2	2	2
	Support staff	4	3	3	3	4	4
	Total	324	155	155	155	324	324
Revenue Collection and Management	Chief Officer	1	0	0	0	1	1
	Director	1	1	1	1	1	1
	Ass. Director revenue	6	1	1	1	6	6
	Chief Revenue officer	9	0	0	0	9	9
	Revenue supervisor/Ward revenue officer	40	0	0	0	40	40
	Clerical Officers/Revenue clerks	754	754	754	754	754	754
	Driver	14	14	14	14	14	14
	Revenue enforcement officers	18	7	7	7	18	18
	Total	861	783	783	783	861	861
Economic Planning							
	Chief Officer	1	1	1	1	1	1
	Director	4	1	1	1	1	1
	Principal Economist/ Principal Statistician	4	2	2	2	2	2
	Senior Economist I/ Senior Statistician I	4	1	1	1	1	1
	Senior Economist II/ Senior Statistician II	4	1	1	1	1	1
	Economist I/ Statistician I	8	0	0	0	0	0

Programme Title	Designation/ Position Title	Authori zed Establis hment	In Post as at 30 th June, 2024	Funded Positions (FY 2024/2 025)	Positions to be funded (FY 2025/2 026)	Positions to be funded (FY 2026/2 027)	Positions to be funded (FY 2027/2 028)
	Economist II/ Statistician II	10	0	0	0	0	0
	HRO	1	1	1	1	1	1
	Assistant Administrative Officer	1	1	1	1	1	1
	Driver	2	1	1	1	1	1
	Support Staff/ Messenger	2	1	1	1	1	1
	Total	41	10	10	10	10	10
Governors Delivery Unit	CECM	1	1	1	1	1	1
	Chief Officer	1	1	1	1	1	1
	Head GDU	0	1	1	1	1	1
	Advisor - Political Affairs	0	1	1	1	1	1
	Director of Administration	0	1	1	1	1	1
	Deputy Director Administration	0	1	1	1	1	1
	Administrative Officer 2	0	1	1	1	1	1
	Public Communications Officer 2	0	1	1	1	1	1
	Chief Driver	0	1	1	1	1	1
	Enforcement officers	0	53	53	53	53	53
	Total	2	62	62	62	62	62
ICT							
	Chief Officer	1	1	1	1	1	1
	Director ICT	2	2	2	2	2	2
	Deputy Director	1	1	1	1	1	1
	Asst. Director	4	2	2	2	2	2
	Principal ICT Officers	4	2	2	2	2	2
	Chief ICT Officers	8	2	3	8	8	8
	Senior ICT officers	12	7	6	6	6	6
	ICT Officer I	12	4	5	5	5	5
	ICT Officers II	16	14	13	13	13	13
	ICT Officers III	20	20	16	16	16	16
	Office Administrators	2	2	2	2	2	2
	Principal Driver	1	1	1	1	1	1
	Chief Driver	1	1	0	0	0	0
	Telephone Operator	1	1	1	1	1	1
	Clerical officer	1	0	0	0	0	0
	Support Staff	3	3	1	1	1	1
	System Analyst	1	1	1	1	1	1
	Junior Market	1	1	1	1	1	1

Programme Title	Designation/ Position Title	Authori zed Establis hment	In Post as at 30 th June, 2024	Funded Positions (FY 2024/2 025)	Positions to be funded (FY 2025/2 026)	Positions to be funded (FY 2026/2 027)	Positions to be funded (FY 2027/2 028)
	Master						
	Computer Programmer	1	1	1	1	1	1
	Total	92	66	59	64	64	64
Total Funded Positions		1320	1076	1069	1074	1321	1321

GENDER, YOUTH, SPORTS AND SOCIAL WELFARE

A. Vision

The vision is to be a regional leader in youth development & empowerment, mainstream gender & disability, support for sustainable social welfare and vibrant sports activities & facilities.

B. Mission

The mission is to provide quality and unrivalled services in social support to the marginalized and underprivileged groups, have vibrant sports activities and empowerment of youth development.

C. Performance Overview

I. Mandate

The department mandate is to create Program to empower women, youth and safeguard the vulnerable in the society. Department will ensure that they are mainstreamed in all the development agenda of the County.

II. Expenditure trends FY 2020/2021-2021/2022

	Approved Estimates FY 2022/2023	Expenditure FY 2022/2023	Approved Estimates FY 2023/2024	Expenditure FY 2023/2024
Recurrent	33,734,717	26,328,439	219,639,769	146,177,389
Development	78,979,675	47,299,280	337,655,003	125,592,017
TOTAL	112,714,392	73,627,719	557,294,772	271,769,406

Major Achievements

Department of youth and sports organized a very successful Governor's cup Which attracted 680 teams from the grassroots and KICOSCA games which saw teams go to east Africa level, the department of Gender and Social Welfare gave out food stuff to the needy, supported several groups of PWDs among other Achievements.

Constraints and challenges in budget implementation and how they will be addressed

The department of gender social welfare encountered several challenges including, budgetary constraints, Staffing gaps, Transport challenges in the Sub Counties among others.

D Strategic Objectives

Youth and Sports

N/O	Program	Strategic Objective
Youth and Sports		
1	Youth and Sports	Promoting Sporting activity through provision of sports infrastructure, equipment and marketing of sporting activities and clubs in the County
GENDER AND SOCIAL WELFARE		
2	Gender and Social Welfare	Promoting and empowering the vulnerable in the society.
3	Digital Economy	creating an empowered and informed digital society for sustainable exploration of the digital economy

E. Summary of the Programmes Key Outputs, Performance Indicators and Targets for FY 2025/2026-2027/2028

Key Outputs	Key Performance Indicator	Target FY 2023/2024	Achievement FY 2023/2024	Baseline FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027	Target FY 2027/2028
Well-equipped ultra modern sports facility	No of Stadia Maintained	1	1	1	1	1	1
Well-equipped ultra modern sports facility	No of Sports Complex Constructed	1	1	1	1	0	0
Youth businesses startups/expanded	No. of youth businesses startups/expanded	100	0	0	200	250	300
Youth Trained	No of Youth trained	400	400	400	400	400	400
Enhanced sporting environment	No of teams supported with equipment	200	640	890	200	200	200
County championship	No of Kicosca attended	1	1	6	1	1	1
Talent Promotion	Editions held	1	2	1	1	1	1
Trained self-help groups leaders	No. of trainings for self-help groups leaders	40	105	105	40	40	40
Women, self-help, Widows & PWDs groups beneficiaries	No. of women, self-help, widows & PWDs groups beneficiaries	0	0	1,000	1,000	1,000	1,000
Policies, regulations and guidelines developed	Number of Policies, regulations and guidelines developed	1	0	1	1	1	1
PWDs visited, enlightened, supported with assistive devices and registered	Number of PWDs visited, enlightened,	1,000	971	971	1,000	1,000	1,000
Established, Equipped and Operationalized of Machakos Disability Board	Established, Equipped and Operationalized of Machakos Disability Board	1	1	1	0	0	0
Meetings held for the Disability board	No. of meetings held for the Disability board	4	0	4	4	4	4
Policies, regulations and guidelines for the PWDs developed	No. of Policies, regulations and guidelines for the PWDs developed	1	0	1	1	1	1
Elderly persons supported	Number of elderly persons supported	1,000	2,354	2,354	1,000	1,000	1,000
County supported registered children's homes and rescue centers	No. of County supported registered children's homes and rescue centers	35	35	35	45	45	45
County supported Special Institutions	No. of County supported Special Institutions	6	6	6	6	6	6

Key Outputs	Key Performance Indicator	Target FY 2023/2024	Achievement FY 2023/2024	Baseline FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027	Target FY 2027/2028
Vulnerable children and youths reached	No. of vulnerable children and youths reached	1,000	995	995	1,000	1,000	1,000
Policies, Regulations and Guidelines developed	No. of Policies, regulations and guidelines developed	1	1	1	1	1	1
Sensitization and awareness creation sessions conducted	No. of sensitization and awareness creation sessions conducted	20	68	68	20	20	20
Gender mainstreaming sensitization and awareness creation sessions conducted	No. of Gender mainstreaming sensitization and awareness creation sessions conducted	40	6	6	20	20	20
Sub County and Ward GBV Technical Working Groups formed	Number of Sub County and Ward GBV Technical Working Groups formed	50	35	35	40	40	40
Needy and vulnerable persons supported	No. of Needy and vulnerable persons supported	0	7,892 vulnerable persons, 39 children's homes and 4 special institutions	7,892 vulnerable persons, 39 children's homes and 4 special institutions	5,000	5,000	5,000
Special Programmes Policies, regulations and	No. of Special Programmes Policies, regulations and guidelines developed		1	0	0	1	1
Digital hubs created	No of digital hubs created	0	0	1	1	1	1

Part F. Summary of Expenditure by Programmes and Sub-Programmes FY 2023/2024-2027/2028

Sub Programme (SP)	Approved Budget FY 2023/2024	Revised Estimates (Supp3) FY 2023/2024	Actual Expenditure FY 2023/2024	Baseline Estimates FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027
Programme 1.0 Youth and Sports						
SP 1.1	347,296,382	258,036,382	171,062,523	311,397,105	264,964,804	278,213,044
TOTAL EXPENDITURE	347,296,382	258,036,382	171,062,523	311,397,105	264,964,804	278,213,044
Programme 2.0: Gender and social programmes						
SP 2.1	209,998,	161,267,	100,706,	201,533,	202,155,	205,519,

Sub Programme (SP)	Approved Budget FY 2023/2024	Revised Estimates (Supp3) FY 2023/2024	Actual Expenditure FY 2023/2024	Baseline Estimates FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027
	390	841	883	212	453	404
TOTAL EXPENDITURE	209,998,390	161,267,841	100,706,883	201,533,212	202,155,453	205,519,404
Programme 3.0: Digital Economy						
SP 3.1	~	~	~	31,800,000	24,761,095	22,759,614
TOTAL EXPENDITURE	~	~	~	31,800,000	24,761,095	22,759,614
GRAND TOTAL EXPENDITURE	557,294,772	419,304,223	271,769,406	544,730,317	491,881,353	506,492,062

Part G. Summary of Expenditures by Vote Economic Classification FY 2023/2024-2027/2028

Programme	Approved Budget FY 2023/2024	Revised Estimates (Supp3) FY 2023/2024	Actual Expenditure FY 2023/2024	Baseline Estimates FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027
1) Current Expenditure	219,639,769	212,849,220	146,177,389	144,571,815	209,023,798	212,731,166
Compensation to Employees	60,365,833	60,365,833	43,372,433	56,818,546	57,025,097	59,876,352
Use of Goods and Services	159,273,936	152,483,387	102,804,956	87,753,269	151,998,701	152,854,814
2) Capital Expenditure	337,655,003	206,455,003	125,592,017	400,158,502	282,857,555	293,760,896
Capital Transfer to government agencies	~	~	~	~	~	~
Acquisition of Non-Financial assets	337,655,003	206,455,003	125,592,017	400,158,502	282,857,555	293,760,896
Grand Total Expenditure	557,294,772	419,304,223	271,769,406	544,730,317	491,881,353	506,492,062

Part H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification FY 2023/2024-2027/2028

	Approved Budget FY 2023/2024	Revised Estimates (Supp3) FY 2023/2024	Actual Expenditure FY 2023/2024	Baseline Estimates FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027
P 1.0 Youth and Sports						
1) Current Expenditure	141,296,382	134,536,382	92,304,673	78,397,105	124,280,479	130,494,503
Compensation to Employees	20,396,382.00	20,396,382	15,350,994	19,242,288	20,830,478	21,872,002
Use of Goods and Services	120,900,000.00	114,140,000	76,953,679	59,154,817	103,450,001	108,622,501
2) Capital Expenditure	206,000,000	123,500,000	78,757,850	233,000,000	140,684,325	147,718,542
Acquisition of Non-Financial assets	206,000,000.00	123,500,000	78,757,850	233,000,000	140,684,325	147,718,542
Total Expenditure	347,296,382	258,036,382	171,062,523	311,397,105	264,964,804	278,213,044
P 2.0 Gender and Social Programmes						
1) Current Expenditure	78,343,387	78,312,838	53,872,716	59,374,710	78,493,319	75,674,163
Compensation to Employees	39,969,451.00	39,969,451	28,021,439	37,576,258	36,194,619	38,004,350
Use of Goods and Services	38,373,936.00	38,343,387	25,851,277	21,798,452	42,298,700	37,669,813
2) Capital Expenditure	131,655,003	82,955,003	46,834,167	142,158,502	123,662,134	129,845,241
Acquisition of Non-Financial assets	131,655,003.00	82,955,003	46,834,167	142,158,502	123,662,134	129,845,241
Total Expenditure	209,998,390	161,267,841	100,706,883	201,533,212	202,155,453	205,519,404
P 3.0 Digital Economy						
1) Current Expenditure				6,800,000	6,250,000	6,562,500
Compensation to Employees				~	~	~
Use of Goods and Services				6,800,000	6,250,000	6,562,500
2) Capital Expenditure				25,000,000	18,511,096	16,197,114
Acquisition of Non-Financial assets		~		25,000,000	18,511,096	16,197,114
Total Expenditure				31,800,000	24,761,095	22,759,614
Total Vote	557,294,772	419,304,223	271,769,406	544,730,317	491,881,353	506,492,062

Part I: Summary of Human Resource Requirements

Programme Title	Designation/ Position Title	Authorized Establishm ent	In Post as at 30th June, 2024	Funded Positions (FY 2024/20 25)	Positions to be funded (FY 2025/20 26)	Positions to be funded (FY 2026/20 27)	Positions to be funded (FY 2027/20 28)
Gender & Social Welfare	CECM	0	1	1	1	1	1
	Chief Officer	0	1	1	1	1	1
	Advisor	0	1	1	1	1	1
	Director	1	1	1	1	1	1
	Deputy Director	0	2	2	3	3	3
	Chief Administration Officer	0	1	1	1	1	1
	Principal Gender & Social Development Officer	1	2	2	2	2	2
	Chief Gender & Social Development Officer	4	4	4	4	4	4
	Civic Education Officer	9	1	1	1	1	1
	Gender & Social Development Officers	2	1	1	1	1	1
	Administration Officers	0	4	4	4	4	4
	Welfare Officer	1	1	1	1	1	1
	Assistance Community Development Officer	1	1	1	1	1	1
	Clerical Officers	0	4	4	3	3	3
	Secretary	0	1	1	1	1	1
	Gender and SW Officer II	0	2	2	2	2	2
	Maintenance Officer111	0	1	1	1	1	1
	Social worker	1	1	1	1	1	1
	Chief Drivers	0	3	3	4	4	4
	ICT Officer III	0	0	0	1	1	1
	Public Communication Officers	0	2	2	2	2	2
	Community Development Assistant II	1	1	1	0	0	0
	Support Staff I	0	1	1	1	1	1
	Labourer	0	1	1	1	1	1
	Cleaning Supervisor I	0	2	2	2	2	2
		21	40	40	41	41	41
Youth & Sports	Chief Officer	0	1	1	1	1	1
	Director	1	2	2	3	3	3
	Advisor	0	1	1	1	1	1

Programme Title	Designation/ Position Title	Authorized Establishment	In Post as at 30th June, 2024	Funded Positions (FY 2024/2025)	Positions to be funded (FY 2025/2026)	Positions to be funded (FY 2026/2027)	Positions to be funded (FY 2027/2028)
	Deputy Directors	0	3	3	3	3	3
	Chief Cultural Officer	0	2	2	2	2	2
	Principal Sports Officer	1	1	1	1	1	1
	Maintenance Officer II	0	1	1	1	1	1
	Support Staff[3]	0	2	2	2	2	2
	Artisans II & I	0	7	7	6	6	6
	Charge Hand II	0	1	1	1	1	1
	Sports Technician[2]	9	1	1	1	1	1
	Office Administrator	0	1	1	2	2	2
	Secretarial Assistant	0	1	1	1	1	1
	Public Communication Officers	0	0	0	1	1	1
	Chief Drivers	0	1	1	2	2	2
	Cleaning Supervisor I	0	0	0	3	3	3
		11	25	25	31	31	31
Digital Economy	Chief Officer	0	1	1	1	1	1
	Assistant Directors	0	1	2	2	2	2
	Chief Driver	0	1	1	1	1	1
		0	3	4	4	4	4
TOTAL		32	68	69	76	76	76

TRADE, INDUSTRY, TOURISM AND INNOVATION

A. Vision

Making Machakos a nationally competitive County of choice for Trade, Industrialization, Investment and Tourism.

B. Mission

To promote sustainable economic growth through Trade, Industrialization, Tourism and decent job creation.

C. Performance Overview

I. Mandate

The strategic objective of the department of trade, Industry, Tourism and innovation is to establish a sustainable and vibrant business and investment environment. In addition, the department aims to stimulate industrial technological activities that will enhance product value addition and diversification to ensure product competitiveness and create enabling environment for investment.

II. Expenditure Trends

	Approved Budget FY 2022/2023	EXPENDITURE 2022/2023	APPROVED BUDGET ESTIMATES 2023/2024	EXPENDITURE 2023/2024
Recurrent	183,434,816.00	182,434,250.00	448,778,732.00	114,949,229.00
Development	230,206,408.00	27,043,761.00	197,984,115.00	179,333,901.30
Totals	413,641,224.00	209,478,011.00	646,762,847.00	294,283,130.30

Major Achievements based on the planned output FY 2022/2023-2023/2024

- Major historical sites were rehabilitated such as Mulu Mutisya garden and Fort Machakos and are now serving as a tourist

- Attraction to the general public.
- Completion of the Machawood studio
- The County acquiree specialized sound, power and film studio equipment
- Constructed several morden bustops
- Constructed boda boda sheds, outside parasols and morden bustops to create enabling business environment for the sector to grow
- Sheds to enhance trading conditions and support local businesses.

Constraints and challenges in budget implementation

Key challenges during period under review was the effects of the recent political changes brought about by change of regimes after the general election of 2022 and the settling in of the new governments with several inductions into govt programs taking much of the time.

Major service/output to be provided in the FY 2024/2025 and medium-term budget

- Build solar-powered market, and activate Business Incubation and Acceleration Hubs to nurture entrepreneurship and facilitate the growth of startups and small enterprises.
- Develop business parks to provide strategic locations for commercial activities and attract investors.
- Establish fully operational and equipped Digital Innovation Hubs to foster technological advancements and digital entrepreneurship within the County.
- Completion of the Machakos Industrial Aggregation Park
- Finalizing on acquisition of equipment of the Machawood studios to inua talanta in Masaku.

D. Strategic Objectives

Programme	Objectives
Programme 1: Trade and External Relations	To increase efficiency and effectiveness in service delivery
	To promote inclusive and sustainable economic production and growth in all regions of the County
	To create opportunities for exporting as a vehicle of income generation and diversification
	To fully exploit the enterprise potential of the County
Programme 2: Small and Medium Enterprise development	Promote value addition of the informal sector
	Functional and well-constructed bodaboda sheds
	sheds to enhance trading conditions and support local businesses
Programme 3: Industry and Innovation	To promote economic development through industrialization and innovations.
	To Profile the County as the investment destination of choice in the region
Programme 4.0 Tourism and Culture	Increase efficiency and effectiveness in service delivery
	Promotion and conservation of Akamba culture and heritage
	To promote responsible production and selling of alcoholic drinks
	To guide and oversee tourism development projects as well as market Machakos County as a tourism destination of choice

Programme	Objectives
	To provide state-of art and functional recreational parks within the County
	To nurture and promote creative talent within the County
	Promotion of the culture and local content or local content creators
	To promote safe and aesthetic highways

E. Summary of the Programmes Key Outputs, Performance Indicators and Targets for FY 2023/2024-2027/2028

Programme	Key outputs	Performance Indicators (KPIs)	Target s FY 2023/ 24	Actual Achieve ment FY 2023/24	Baseli ne FY 2023/ 24	Target s FY 2024/ 25	Target s FY 2025/ 26	Target s FY 2026/ 27	Targets FY 2027/2 8
Trade Development and External Relations Sub-Sector									
Programme 2.1: Trade and External Relations Administrative and Support Services									
SP 2.1.1: SP 2.4.4: Machakos Enterprise (Wikwatyo) Fund	Satisfied customers	Customer satisfaction rate	100%			100%	100%	100%	
General Administrative and Planning	Citizen engagement forums held	No. of Citizen engagement forums held	10			10	10	10	
	Office equipment, furniture and stationery Procured	% of Office equipment, furniture and stationery Procured	20%			20%	10%	10%	
	Office block completed	No. of completed office block	2			0	0	0	
	Compensated staff	% of staff compensated	100%			100%	100%	100%	
	Trained staff	% of staff trained	100%			100%	100%	100%	
Programme 2:2: Local Trade Development									
SP 2.2.1: Markets Development	Market sheds constructed	No. of Market sheds constructed	8			8	8	8	
	Storey markets constructed	No. of storey markets constructed	1			1	1	1	
	Market management committees established and capacity built	No. of market management committees established and capacity built	220			240	260	280	
	Markets upgraded (Cabro/slab pavements)	No. of markets upgraded	2			2	2	2	
SP 2.2.3: Market Trading	Market supply & Prices	No. of Market supply & Prices	~			~	~	~	

Programme	Key outputs	Performance Indicators (KPIs)	Target s FY 2023/24	Actual Achievement FY 2023/24	Baseli ne FY 2023/24	Target s FY 2024/25	Target s FY 2025/26	Target s FY 2026/27	Targets FY 2027/28
Information Research and Dissemination	database Established	database Established							
	Market supply & Prices data updated	% of market supply & Prices data updated	100%			100%	100%	100%	
SP 2.2.4: Fair Trade and Consumer Protection	Weighing and measuring equipment verified/calibrated	No. of weighing and measuring equipment verified/calibrated	5000			5000	5000	5000	
	Sensitized traders on Weighing and measuring requirements	No of traders sensitized on Weighing and measuring requirements	5000			5000	5000	5000	
SP 2.2.5: Trade Licensing	Decentralized digitized business licensing processes to Sub counties	No. of subcounties with digitized business licensing processes	2			2	2	1	
	Developed Trade Licensing Portal	No. of Trade Licensing Portal developed	~			~	~	~	
SP 2.2.6: Trade Promotion and Marketing	Exhibitions held on local products to national and international markets	No. of exhibitions held on local products to national and international markets	10			10	10	10	
Programme 2.3: Business Support Program									
SP 2.3.1: Business Incubation and Acceleration program	Constructed, equipped and operationalized Business incubation and Acceleration Hubs	No. of Business Incubation/ Acceleration Hubs Constructed, equipped and operationalized	1	1	1	1	1	1	
SP 2.3.2: Business Development	Constructed business parks	No. of business/SM Es parks constructed	2	2	2	2	2	2	
	Constructed Modern kiosks	No of Modern Kiosks constructed	100	100	100	100	100	100	
	Constructed roadside sheds	No. of roadside sheds	10	10	10	10	10	10	

Programme	Key outputs	Performance Indicators (KPIs)	Target s FY 2023/24	Actual Achievement FY 2023/24	Baseline FY 2023/24	Target s FY 2024/25	Target s FY 2025/26	Target s FY 2026/27	Targets FY 2027/28
		constructed							
	Distributed outdoor parasols	No. of outdoor parasols distributed	1000	1000	1000	1000	1000	1000	
	Business premises face-lifted	No. of business premises face-lifted	1000	1000	1000	1000	1000	1000	
Programme 2.4: Enterprise Development									
SP 2.4.1: Product Profiling and Value Chain Development	Product value chains developed	No. of product value chains developed	3	3	3	3	3	3	
SP 2.4.2: Entrepreneurship Trainings and Skill Development	SMEs capacity built	No. of SMEs capacity built	100	100	100	100	100	100	
SP 2.4.3: Economic Empowerment Programs for disadvantaged persons/groups	Youth and women group trained on entrepreneurship and access to affirmative action funds	No. of youth and women group trained on entrepreneurship and access to affirmative action funds	40		40	40	40	40	
	Groups benefiting from Wikwatyo fund	No. of groups benefiting from Wikwatyo funds	1500			2000	2500	3000	
Programme 2.5: International Trade Development									
SP 2.5.1: International Trade Promotion	Exporters Summit organized	No. of exporters Summit organized	1	0	1	1	1	1	
	Established market linkages for exports	No. of market linkages established for exports	10	10	10	10	10	10	10
	Stakeholders Trained on Standards and Compliance	No. of stakeholders Trained on Standards and Compliance	500	500	500	500	500	500	500
Programme 2.6: External Relations									
SP 2.6.1: Regional Development	Promoted and supported regional projects/	No. of Promoted and supported regional	3	3	3	3	3	3	3

Programme	Key outputs	Performance Indicators (KPIs)	Target s FY 2023/24	Actual Achievement FY 2023/24	Baseline FY 2023/24	Target s FY 2024/25	Target s FY 2025/26	Target s FY 2026/27	Targets FY 2027/28
	programs (SEKEB)	projects/ programs (SEKEB)							
SP 2:6.2: Strategic Partnerships Development	Strategic partnerships developed	No. of strategic partnerships developed	4	4	4	4	4	4	4
Industry and Innovation Sub-sector									
Programme 2.7: Industrial Liaison Development	Trained on industrial development and workmanship skills	No. of trainings on industrial development and workmanship skills	10			10	10	10	10
	Industrial parks developed	No. of industrial parks developed	1	1	1	1	1	1	1
Programme 2.8: Informal Sector Development									
SP 2.8.1: Informal Sector Development	Branded Boda Boda sheds constructed	No. of branded Boda Boda sheds constructed	50			50	50	50	
	Modern Bustops branded	No. of modern Bustops branded	30			30	30	30	
Programme 2.9: Research Development and Innovation Management									
SP 2.8.1: Innovation Hubs Development	Operational & Equipped Innovation Hubs established	No of operational & equipped Innovation Hubs established	1	1	1	1	1	1	
Tourism Sub-sector									
Programme 2:13 Tourism Administrative and support service delivery									
SP 2:13.1 Administration and Support Services	Staff compensated	Percentage of staff compensated	100%	100%	100%	100%	100%	100%	100%
						100%	100%	100%	100%
	Furniture purchased.	Percentage of furniture purchased.	100%			100%	100%	100%	100%
	Trainings done	Percentage of trainings done	100%			100%	100%	100%	100%
	Implementation of policies, bill and acts policies formulated and implemented	No. of policies formulated and implemented	2			0	0	0	0

Programme	Key outputs	Performance Indicators (KPIs)	Target s FY 2023/24	Actual Achievement FY 2023/24	Baseline FY 2023/24	Target s FY 2024/25	Target s FY 2025/26	Target s FY 2026/27	Targets FY 2027/28
	solar lights and CCTV cameras installed	No. of solar lights and CCTV cameras installed	0			30	0	0	0
	Utilities paid	Proportion of utilities paid	100%			100%	100%	100%	100%
Programme 2:14 Tourism infrastructure development									
SP 2:14.1 Tourism Infrastructure	parks rehabilitated	No. of parks rehabilitated	3	3	3	3	3	3	3
	rest areas constructed	No. of rest areas constructed	1	1	1	0	1	0	0
	Sites preserved	No. of sites preserved	0	1	1	1	0	0	0
	Landmark features created	Number of landmark features created	0	2	1	0	0	0	0
	Viewpoints developed	No. of viewpoints developed	0	1	1	1	1	1	1
Programme 2:15 Tourism promotion and marketing									
SP 2:15.1 Tourism marketing and Promotion	Tourism publications done	No. of tourism publications done	3	3	3	3	3	3	3
	Local exhibitions Organized and attended	No. of Local exhibitions Organized and attended	9	9	9	9	9	9	9
	International exhibitions Organized and attended	No. of International exhibitions Organized and attended	8	8	8	8	8	8	8
	Social media accounts engaged	No. of social media accounts engaged	10000	10000	10000	10000	10000	10000	10000
	Hotels mapped	No. of hotels mapped	100	100	100	100	100	100	100
	Historical sites mapped	No. of historical sites mapped	50	50	50	50	50	50	50
	Local sports events organized	No. of local sports events organized	4	4	4	4	4	4	4
Programme 2:16 Tourism capacity development									
SP 2:16.1 Capacity development	Familiarization trips organized	No. of familiarization trips organized	2	2	2	0	0	0	0
	Tourism stakeholder forums	No. of tourism stakeholder	2	2	2	2	2	2	2

Programme	Key outputs	Performance Indicators (KPIs)	Target s FY 2023/24	Actual Achievement FY 2023/24	Baseli ne FY 2023/24	Target s FY 2024/25	Target s FY 2025/26	Target s FY 2026/27	Targets FY 2027/28
	organized	forums organized							
	Attending trainings and seminars	No. of trainings and seminars	2	2	2	2	2	2	2
	Bodies subscribed to tourism professional bodies	No. of bodies subscribed to tourism professional bodies	5	5	5	5	5	5	5
Culture Sub Sector									
Programme 2:17 Promotion and Marketing of Akamba Culture									
SP 2:17.1 Cultural/heritage centers	Cultural centers /preservation centres built	No. of Cultural centers /preservation centres built	1	1	1	1	1	1	1
SP 2:17.3 Akamba Indigenous Culture Documentation	Akamba data reports documented	No. Akamba data reports documented	1	1	1	1	1	1	1
SP 2:17.6 County choir and cultural groups	Beneficiaries participating in cultural activities	No. of beneficiaries participating in cultural activities	400	500	400	400	400	400	400
SP 2:17.7 KICOSCA	Staff participating in KICOSCA games	No. of staff participating in KICOSCA games	100	1000	500	100	100	100	100
SP 2:17.8 Kamba culture documentary and photography	documentaries produced	No. of documentaries produced	1	1	1	1	1	1	1
SP 2:17.9 Akamba Culture Advocacy									
SP 2:17.11 Preservation of indigenous flora and fauna	Indigenous trees planted	No. of indigenous trees planted	1,000			1,000	1,000	1,000	1,000
SP 2:17.12 Akamba Cultural Attire Showcase	Kamba cultural attire events held	No. of Kamba cultural attire events held	1			0	0	0	0
SP 2:17.15 Machakos TalantaFest	Machakos TalantaFest festivals held	No. of Machakos TalantaFest festivals held (Vuka Festival)	1	1	1	1	1	1	1
SP 2:17.17 Tour de	Cycling tours held	No. of cycling tours held	1	1	1	1	1	1	1

Programme	Key outputs	Performance Indicators (KPIs)	Target s FY 2023/24	Actual Achievement FY 2023/24	Baseli ne FY 2023/24	Target s FY 2024/25	Target s FY 2025/26	Target s FY 2026/27	Targets FY 2027/28
Machakos									
SP 2:17.18 Tourism Policies/regulations	Policies developed	No. of policies developed	1	1	1	0	0	0	0
SP 2:17.20 Filming and Editing Equipment	Visual content produced	Percentage of visual content produced	50%	50%	65%	75%	85%	100%	100%
SP 2:17.22 Cultural industries' infrastructure	Amphitheaters renovated	No. of amphitheaters renovated	0			1	0	1	1
	Curio sheds rehabilitated	No. of curio sheds rehabilitated	3	3	3	3	3	3	3
County Image Sub Sector									
Programme 2:18 Highway Landscaping and bush clearing									
SP 2:18.2 Landscaping at border entry points and along highways	Green spaces created and maintained	No. of green spaces created and maintained	2	2	2	2	2	2	2
SP 2:18.3 Branding and signage	Road signs put up	Number of road signs put up	10	10	10	10	10	10	10
Liquor Sub-Sector									
Programme 2:19 Liquor Administrative and Support Service Delivery									
Programme 2:20 Liquor Capacity Development									
SP 2:20.1 Capacity building for liquor staff and stakeholders	Tourism stakeholder forums organized	Number of tourism stakeholder forums organized	2	2	2	2	2	2	2
Programme 2:21 Liquor Licensing and Control									
SP 2:21.1 Liquor Licensing and Control	Compliance checks conducted	Number of compliance checks conducted	40	40	40	40	40	40	40

Part F. Summary of Expenditure by Programmes and Sub-Programmes FY 2023/2024-2027/2028

Sub Programme (SP)	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2025	Approved Budget FY 2024/2025	Approved Budget Estimates 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Programme 1: Trade Administrative and Support Services	96,810,965	43,792,291	52,558,964	83,518,540	158,646,050	168,652,907
Programme 2: Small and Medium sized Enterprises	22,581,663	-	51,067,311	89,520,635	130,403,349	106,432,869
Programme 3: Industrialization and	447,820,994	126,644,527	65,638,808	35,246,601	86,073,037	28,047,501

Sub Programme (SP)	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2025	Approved Budget FY 2024/2025	Approved Budget Estimates 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Innovation						
Programme 4: Tourism Administrative and support services	119,849,225	60,667,033	118,328,178	113,146,043	55,024,464	111,050,813
GRAND TOTAL EXPENDITURE	687,062,847	231,103,851	287,593,261	321,431,819	430,146,900	414,184,090

Part G. Summary of Expenditures by Vote Economic Classification FY 2023/2024-2027/2028

Programme	Approved FY 2023/2024	Actual Expenditure FY 2023/2025	Baseline Estimates FY 2024/2025	Approved Budget Estimates 2025/2026	Projected estimates	
					FY 2026/2027	FY 2027/2028
1) Current Expenditure	178,284,115	158,729,537	157,017,292	169,401,323	207,944,484	213,706,884
Compensation to Employees	64,133,459	64,133,444	63,352,510	72,537,726	69,205,206	73,068,587
Use of Goods and Services	104,150,656	94,596,093	93,664,782	96,863,597	138,739,278	140,638,297
Current transfers to government agencies	10,000,000	-	-	-	-	-
2) Capital Expenditure	508,778,732	72,374,314	130,575,969	152,030,496	222,202,415	200,477,206
Acquisition of Non-Financial assets	408,778,732	-	130,575,969	126,986,114	164,388,801	200,477,206
Capital Transfer to government agencies	100,000,000	72,374,314	-	25,044,382	57,813,614	-
Grand Total Expenditure	687,062,847	231,103,851	287,593,261	321,431,819	430,146,900	414,184,090

Part H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification FY 2023/2024-2027/2028

Programme	Approved FY 2023/2024	Actual Expenditure FY 2023/2025	Baseline Estimates FY 2024/2025	Approved Budget Estimates 2025/2026	Projected estimates	
					FY 2026/2027	FY 2027/2028
Programme 1: Trade Administrative and Support Services						
1) Current Expenditure	47,512,882	43,792,291	22,550,306	46,388,136	119,659,126	127,716,637
Compensation to Employees	14,284,949	14,284,934	14,881,223	31,726,758	32,986,846	36,850,227
Use of Goods and Services	33,227,933	29,507,357	7,669,083	14,661,378	86,672,279	90,866,410
2) Capital Expenditure	49,298,083	-	30,008,658	37,130,404	38,986,924	40,936,270
Acquisition of Non-Financial assets	49,298,083	-	30,008,658	37,130,404	38,986,924	40,936,270
sub total capital expenditure	96,810,965	43,792,291	52,558,964	83,518,540	158,646,050	168,652,907
Programme 2: Small and Medium sized Enterprises						
1) Current Expenditure	10,000,000	-	6,500,000	41,500,000	11,107,576	11,024,386
Compensation to Employees	-	-	-	-	-	-
Use of Goods and Services	-	-	6,500,000	41,500,000	11,107,576	11,024,386
Other current transfers to government agencies	10,000,000	-	-	-	-	-
2) Capital Expenditure	12,581,663	-	44,567,311	48,020,635	119,295,773	95,408,483
Acquisition of Non-Financial assets	12,581,663	-	44,567,311	48,020,635	119,295,773	95,408,483
Total Expenditure	22,581,663	-	51,067,311	89,520,635	130,403,349	106,432,869
Programme 3: Industrialization and Innovation						
1) Current Expenditure	56,736,010	54,270,213	48,638,808	10,202,219	28,259,423	28,047,501
Compensation to Employees	11,748,510	11,748,510	12,252,927	-	-	-
Use of Goods and Services	44,987,500	42,521,703	36,385,881	10,202,219	28,259,423	28,047,501
2) Capital Expenditure	391,084,984	72,374,314	17,000,000	25,044,382	57,813,614	-
Acquisition of Non-Financial assets	291,084,984	-	17,000,000	-	-	-
Othe capital transfers to governemt agencies	100,000,000	72,374,314	-	25,044,382	57,813,614	-
Total Expenditure	447,820,994	126,644,527	65,638,808	35,246,601	86,073,037	28,047,501
Programme 4.1: Tourism Administrative and support services						
1) Current Expenditure	64,035,223	60,667,033	79,328,178	71,310,968	48,918,360	46,918,360
Compensation to Employees	38,100,000	38,100,000	36,218,360	40,810,968	36,218,360	36,218,360

Programme	Approved FY 2023/2024	Actual Expenditure FY 2023/2025	Baseline Estimates FY 2024/2025	Approved Budget Estimates 2025/2026	Projected estimates	
					FY 2026/2027	FY 2027/2028
Use of Goods and Services	25,935,223	22,567,033	43,109,818	30,500,000	12,700,000	10,700,000
Other current transfers to government agencies			-	-	-	-
2) Capital Expenditure	55,814,002	~	39,000,000	41,835,075	6,106,104	64,132,453
Acquisition of Non-Financial	55,814,002	-	39,000,000	41,835,075	6,106,104	64,132,453
Total Expenditure	119,849,225	60,667,033	118,328,178	113,146,043	55,024,464	111,050,813
NET EXPENDITURE	687,062,847	231,103,851	287,593,261	321,431,819	430,146,900	414,184,090

Part I: Summary of Human Resource Requirements

Designation/Job Title	JG	Authorized Establishment	In Post as as 30th June, 2024	Funded Positions (FY 2024/2025)	Positions to be funded (FY 2025/2026)	Positions to be funded (FY 2026/2027)	Positions to be funded (FY 2027/2028)
Chief Officer	S	1	1	1	1	1	1
Director Investment & Industry	R	1	0	1	1	1	1
Manager - Innovation Hub / CIDC	R	1	0	1	1	1	1
Deputy Director - Investment	Q	1	0	1	1	1	1
Deputy Director - Industry	Q	1	0	1	1	1	1
Deputy Director - Administration	Q	1	1	1	1	1	1
Asst. Director - Investment Promotion	P	1	1	1	1	1	1
Asst. Director - Industry and Investment	P	1	1	1	1	1	1
Asst. Manager - Innovation	P	1	0	1	1	1	1
Investment Bureau Officers	J-N	1	1	1	1	1	1
Industry Liaison Officer	J-N	4	0	4	4	4	4

Designation/Job Title	JG	Authorized Establishment	In Post as as 30th June, 2024	Funded Positions (FY 2024/202 5	Positions to be funded (FY 2025/202 6)	Positions to be funded (FY 2026/202 7)	Positions to be funded (FY 2027/202 8)
Programs Officer - Research & Training	J-N	1	0	1	1	1	1
Resource Mobilization Officers	J-N	9	0	9	9	9	9
Research & Training	J-N	2	0	2	2	2	2
Grants & Partnerships	J-N	1	0	1	1	1	1
Media & Communication	J-N	1	1	1	1	1	1
Plant Operators	H-J	3	0	3	3	3	3
Statistician	J-N	1	0	1	1	1	1
Librarians	J-P	2	1	2	2	2	2
Administrative Officers	H-K	1	1	1	1	1	1
Office Assistant I	H-K	1	1	1	1	1	1
Records Assistant	H-K	1	2	1	1	1	1
Clerical Officers	H-K	2	1	2	2	2	2
Drivers	E-H	1	1	1	1	1	1
Procurement Officer	J-N	1	1	1	1	1	1
Human Resource	J-N	1	1	1	1	1	1
Accountant	J-N	1	1	1	1	1	1
Cleaning Supervisors	A-G	1	1	1	1	1	1
TOTAL		44	17	44	44	44	44

EDUCATION, ECDE AND VOCATIONAL TRAINING SERVICES

Part A. Vision:

To be a regional leader in provision of ECDE and Youth Skills Development Service

Part B. Mission:

To provide quality and unrivaled services in Early Childhood Development Education, Skills Training and Development Programmes.

Part C. Performance Overview and Rationale for Funding

i. Mandate

The Ministry of Education is composed of sub-sectors of Education, ECDE & Vocational Training Services. The Ministry provides quality services in Early Childhood Development and Education as well as youth training and development programmes. It aims to ensure all learners and trainees receive inclusive and equitable quality education.

ii. Expenditure Trends

	Approved Budget		Actual Expenditure	
	FY 2022-2023	2023-2024	FY 2022-2023	2023-2024
Recurrent	428,971,858	546,786,371	432,856,655	528,665,402
Development	153,460,588	172,729,112	46,271,516	0
TOTAL	582,432,446	719,515,483	479,128,171	528,665,402

iii. Major achievements based on the planned output FY 2022/2023- 2023/2024

In the planned period 2022/2023 and 2023/2024, Education Sub-Sector targeted gross enrollment of ECDE and VTC to increase from 70 and 50 percent to 95 and 80 percent respectively. At the end of the planned period, the sector achieved enrollment rate of 87 and 70 percent for ECDE and VTC respectively. These achievements are attributed to the addition construction of 20 classes for Early Childhood Development (ECDE) Centers, 2 daycare centers and trained the 900 ECDE teachers to comply with CBC requirements. To increase enrollment and retain learners in schools also, the county has equally sustained feeding programme.

The Department of Vocation and Skills Training refurbished/renovated and equipped the 10 Vocational Training Centers, constructed over 10 ablution blocks, 6 workshops and dormitories. Also, through department of vocations and skills training, over 1000 have benefited from Machakos Youth Empowerment Programme offering skills like plumbing, masonry, dress making, mechanical engineering among many other courses to our youth who will eventually earn a good living and uplifted themselves and their family.

To cushion the vulnerable in the society during the planned period, the department through the County Government managed to fund education of the needy learners in secondary schools, tertiary institutions and universities through bursary fund. In the last financial years approximately 28,500 learners benefited from the said bursaries which were directly channeled to the respective learning institutions to ensure accountability. This is a significant amount that has kept many of our students in school do date.

iv. Constraints and challenges in budget implementation and how they will be addressed

DEVELOPMENT ISSUE	CONSTRAINT(S)	SOLUTION/ADRESS TO THE CONSTRAINS
Inadequate ECDE infrastructure Establishment of adequate disability enabled /friendly ECDE centers	Budget and insufficient cash flow hence affects the timelines in project implementation	Public Private Partnership Adequate Budget allocation Stakeholders' involvement
Inadequate ECDE Caregivers Inadequate knowledge on CBC and special/ inclusive education	Minimal qualified personnel and a succession management crisis is also looming due to aging staff because most have attained the retirement age. In sufficient budget to absorb caregivers	Promote implementation of stronger labour market interventions and policy reforms that drive employment creation Public Private Partnership for expertise training Lobby for allocation of more resources
Low enrollment rate in ECDE centers	Parents Economically challenged Insufficient resources Insufficient capacity building	Public Private Partnership Feeding and milk Programmes Provision of Modern and assorted psycho-motor materials Provision of Day care centers Stake holders involvement
Low retention rate of learners in schools	Parents Economically challenged Allocation of Budget to employ more teachers Classes not enough and some too far	sustain Feeding Program More budget for employment of more teachers Public Private Partnership
Expensive education system- Basic Education & Competence Based Curriculum (CBC)	Insufficient resources	Public private partnership More Bursaries allocation
Policy Implementation	Insufficient resources	Public private partnership Stakeholders' involvement
Insecurity	Insufficient resources	Public private partnership Fencing Provision of professional security Disaster management
Inadequate VTC Trainers	Insufficient resources	Public private partnership Stake holder involvement
Inadequate VTC infrastructure	Insufficient resources	Public private partnership Budget allocation Stakeholders' involvement
Insufficient instructional/psycho motor materials	Insufficient resources	Public private partnership Budget allocation Stakeholder involvement
Inadequate training machine and equipment	Insufficient resources	More Budget allocation
Lack of CBET Policy implementation	Insufficient resources	More Budget allocation
Lack of quality, modern training	Insufficient resources	More Budget allocation
Low enrollment and retention	Learners are Challenged financially Low-capacity building on the importance of the programme	More Bursary fund Enhanced Capacity building Stakeholders' involvement

Part D: Sector Priorities and Strategies

SECTOR PROGRAMMES	STRATEGIES
ECDE and VTC infrastructure	Construction and Equipping of ECDE centres (should be disability friendly)
Adoption of Scheme of service, Recruitment of ECDE teachers and VTC Trainers (staffing and promotions)	Employment and training of ECDE teachers
Staff sensitization/Capacity Building and training	Staff training
Teaching and learning materials(T/L)/Psychomotor materials	Procurement of T/L materials
Capitation ECDE and VTC	Budgeting for the same
Subsidizing of Education	Expand the current bursary scheme and Lobby for higher education scholarship fund
Legislating education (ECDE and VTC) within the department	Policy formulation in the various levels of education
Library services	Construction and Equipping of ECDE centres
Feeding programme	Procurement and supply of food to public ECDE centers
Daycare services	Budgetary allocation and feasibility studies
Dignity Kit	Procurement of the said dignity kit and this includes diapers for learners with special needs
County education day	Planning and budgetary allocation
Quality assurance and standards	Monitoring and Evaluation of all programmes and projects

Part E: Summary of the Programme, Key Outputs, Performance Indicators and Target for FY 2024/2025-2026/2027egies

Programme	Activities	Delivery Unit	Key Output	Key Performance Indicators (KPI)	Target FY 2022 /2023	Actual Achievement FY 2022 /2023	Baseline FY 2023 /2024	Target FY 2024 /2025	Target FY2025/2026	Target FY2026/2027
General Administration, Planning and Support Services	General Administration and Planning services	Education Department	Increase efficiency in service delivery	Customer satisfaction rate	100%	100%		100%	100%	100%
			Communication Services, items, equipment, bills and office Stationery	% of Communication Services, items, equipment, bills and office Stationery procured.	100%	100%		100%	100%	100%
			Fleet management	No. of Motor vehicles procured and acquired	~	~	~	2	2	1
				% of fuel and vehicles maintained	100%	80%	80%	100%	100%	100%
	Staffing and Promotion	staff employed	No. of staff employed	0	0	900	50	50	50	
	Staff Training, Capacity Building and Sensitization	staff trained and sensitized	No. of staff trained and sensitized	1,044	1,044	1,044	1,044	100%	100%	

Programme	Activities	Delivery Unit	Key Output	Key Performance Indicators (KPI)	Target FY 2022 /2023	Actual Achievement FY 2022 /2023	Baseline FY 2023 /2024	Target FY 2024 /2025	Target FY2025/2026	Target FY2026/2027
	Construction of perimeter wall at education office headquarters		Perimeter wall constructed at education office headquarters	Completion rate of perimeter wall at education office headquarters in (%)	~	~	~	~	2	~
	Construction of VTC headquarter office		Constructed office Renovation/rehabilitation undertaken	No. of offices constructed	~	~	~	~	1	~
Basic Education	ECDE Infrastructure development		ECDE/disability friendly ECDE centers established	No. of ECDE/disability friendly ECDE centers established	10	17	1,097	17	40	40
	Construction of Twin Workshops and Dormitories		Established twin workshops and dormitories	No. of established twin workshops and dormitories	40	43		40	40	40
	Construction of a Model VTC Center		Established Model VTC Center	No. of established twin workshops and dormitories	~	~	~	4	3	1
	Procurement of Teaching and		ECDE centers supplied with	No. of ECDE centers supplied	100%	80%		100%	100%	100%

Programme	Activities	Delivery Unit	Key Output	Key Performance Indicators (KPI)	Target FY 2022 /2023	Actual Achievement FY 2022 /2023	Baseline FY 2023 /2024	Target FY 2024 /2025	Target FY2025/2026	Target FY2026/2027
	learning materials/ Psychomotor materials		teaching and learning materials	with teaching and learning materials						
	EDCE & VTC Advocacy		Sensitization held	No. of sensitization held	1	1	1	2	2	2
			Policies/bills/acts developed and implemented	No. of policies/bills/acts developed and implemented						
	Support Educational Assessment Research Centers (EARs) programs in the county		Partner with EARCs on Special Needs Education (SNE) assessment and placement of learners with disabilities	No. of learners assessed and placed	-	-	100%	100%	100%	100%
	Supply of Feeding to all public ECDE centers in the county		ECDE Centers under feeding program	No. of ECDE Centers under feeding program	-	-	100%	100%	100%	100%
	Day care services		Day care centers created	No. of day-care centers created	1	1	1	1	1	1
					100	50%	100	100	100%	100%

Programme	Activities	Delivery Unit	Key Output	Key Performance Indicators (KPI)	Target FY 2022 /2023	Actual Achievement FY 2022 /2023	Baseline FY 2023 /2024	Target FY 2024 /2025	Target FY2025/2026	Target FY2026/2027
	Capacity Building, sensitization and training (both ECDE & ECDE)		Forums and trainings held	No. of forums and trainings held	%		%	%		
	M&E Quality assurance and standards		Monitoring and evaluation reports on quality assurance and standards done	No. of monitoring and evaluation reports on quality assurance and standards done	5	1	3	6	9	9
	Extra Curriculum Activities		Sports competitions held	No. of sports competitions held	9	1	4	9	9	9
			Children with a talent disaggregated by type (swimming, poetry, football etc)	Identified Number of children with a talent disaggregated by type (poetry, football, Drama etc)						
	Bursary fund		Bursary beneficiaries	No. of bursary beneficiaries	100%	100%	100%	100%	100%	100%
	Library Services		Libraries established	No of libraries established	9	1	0	4	3	1

Programme	Activities	Delivery Unit	Key Output	Key Performance Indicators (KPI)	Target FY 2022/2023	Actual Achievement FY 2022/2023	Baseline FY 2023/2024	Target FY 2024/2025	Target FY2025/2026	Target FY2026/2027
	County Education Day		County prize giving day	No. of county prize giving day	1	0	1	1	1	1
	VTC Capitation		VTCs benefiting	No. of VTCs benefiting	100%	100%	0%	100%	100%	100%
	Implementation of the Competency Based Education & Training (CBET) Program		VTC implemented	No. of VTC implemented	100%	0	~	100%	100%	100%

Part F. Summary of Expenditure by Programmes and Sub-Programmes FY 2023/2024-2027/2028

Sub-Programme (SP)	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Programme 1: General Administration, Planning and Support Services	571,929,693	525,935,948	607,300,563	707,644,579	740,226,320	737,814,931
Total Expenditure of Programme 1	571,929,693	525,935,948				
Programme 2: Basic Education	99,856,678	1,841,675	7,623,191	10,202,799	10,712,939	11,248,586
Total Expenditure of Programme 2	99,856,678	1,841,675				

Sub-Programme (SP)	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Programme 4: Vocational Training	47,729,112	887,779	56,290,378	194,976,629	167,771,551	170,569,239
Total Expenditure of Vote	719,515,483	528,665,402	671,214,132	912,824,007	918,710,810	919,632,757

Part G. Summary of Expenditures by Vote Economic Classification FY 2023/2024-2027/2028

Expenditure Classification	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
1. Current Expenditure	546,786,371	528,665,402	560,803,754	805,623,068	806,893,024	807,814,971
Compensation to Employees	389,006,920	342,763,340	348,320,563	390,573,068	410,101,721	430,606,807
Use of Goods and Services	157,779,451	185,902,062	92,483,191	295,050,000	273,591,790	287,271,380
Current Transfers to Government Agencies	-	-	120,000,000	120,000,000	123,199,512	89,936,783
2. Capital Expenditure	172,729,112	-	110,410,378	107,200,939	109,443,367	109,324,647
Acquisition of Non-Financial Assets	172,729,112	-	110,410,378	107,200,939	109,443,367	109,324,647
Capital Transfers to Government Agencies	-	-	-	-	-	-
Total Expenditure of the Vote	719,515,483	528,665,402	671,214,132	912,824,007	916,336,391	917,139,617

Part H. Summary of Expenditure by Programme, Sub- Programme and Economic Classification FY 2023/2024-2027/2028

Expenditure Classification	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
General Administration, Planning and Support Services						
1. Current Expenditure	536,929,693	525,935,948	551,800,563	655,073,068	685,026,233	679,854,841
Compensation to Employees	389,006,920	-	348,320,563	390,573,068	410,101,721	430,606,807
Use of Goods and Services	147,922,773	-	83,480,000	144,500,000	151,725,000	159,311,250
Current Transfers to Government Agencies	-	-	120,000,000	120,000,000	123,199,512	89,936,783
Other Recurrent	-	-				
2. Capital Expenditure	35,000,000	-	55,500,000	52,571,511	55,200,087	57,960,091
Acquisition of Non-Financial Assets	35,000,000		55,500,000	52,571,511	55,200,087	57,960,091
Capital Transfers to Government Agencies	-	-				
Other Development	-	-				
Total Expenditure Programme 1	571,929,693	525,935,948	607,300,563	707,644,579	740,226,320	737,814,931
Basic Education						
1. Current Expenditure	9,856,678	1,841,675	623,191	-	-	-
Compensation to Employees	-	-				
Use of Goods and Services	9,856,678	1,841,675	623,191	-	-	-

Expenditure Classification	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Current Transfers to Government Agencies	-	-				
Other Recurrent	-	-				
2. Capital Expenditure	90,000,000	-	7,000,000	10,202,799	10,712,939	11,248,586
Acquisition of Non-Financial Assets	90,000,000		7,000,000	7,941,448	8,338,520	8,755,446
Capital Transfers to Government Agencies	-	-	-	2,261,351	2,374,419	2,493,139
Other Development	-	-				
Total Expenditure Programme 2	99,856,678	1,841,675	7,623,191	10,202,799	10,712,939	11,248,586
Vocational Training						
1. Current Expenditure	-	8,380,000	8,380,000	150,550,000	121,866,790	127,960,130
Compensation to Employees	-	-				
Use of Goods and Services	-	8,380,000	8,380,000	150,550,000	121,866,790	127,960,130
2. Capital Expenditure	47,729,112	16,685,378	47,910,378	44,426,629	45,904,761	42,609,109
Acquisition of Non-Financial Assets	47,729,112	16,685,378	47,910,378	44,426,629	45,904,761	42,609,109
Capital Transfers to Government Agencies	-					
Total Expenditure programme 3	47,729,112	25,065,378	56,290,378	194,976,629	167,771,551	170,569,239
Total Expenditure of	719,515,483	528,665,4	671,214,13	912,824,00	918,710,8	919,632,75

Expenditure Classification	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Projected Estimates FY 2027/2028
the Vote		02	2	7	10	7

Part I: Summary of Human Resource Requirements

Programme Title	Designation /Position Title	Authorised Establishment	In post as at 30 th June,2024	Funded Positions (FY 2024/2025)	Positions to be funded (FY 2025/2026)	Positions to be funded (FY2026 /2027)	Positions to be funded (FY 2027/2028)
General Administration, Planning and Support Services	Minister	1	1	1	1	1	1
	Chief Officers	2	1	1	1	1	1
	Director ECDE	0	1	1	1	1	1
	Director Administration	1	1	1	1	1	1
	Deputy Director Administration	2	2	2	2	2	2
	Assistant Director Administration	1	1	1	1	1	1
	Deputy Chief Economist	1	1	1	1	1	1
	Administrators	5	5	5	5	5	5
	Secretaries	1	1	1	1	1	1
	Clerical Officers	3	3	3	3	3	3
	Drivers	3	3	3	3	3	3
	Support Staff	1	2	2	2	2	2
	Chef	1	1	1	1	1	1
	Communication officer	2	2	2	2	2	2
Basic Education	ECDE Caregivers	1,947	924	912	912	912	912
	VTC Instructors	140	67	67	67	67	67
Total funded positions		2,112	1,016	1,005	1,005	1,005	1,005

LANDS, URBAN DEVELOPMENT HOUSING AND ENERGY

A. Vision

A best practice leader in Land commercialization and management, adoption of modern lighting technology and providing sustainable urban development infrastructure

B. Mission

To promote innovative land commercialization & management and adoption of modern lighting technology and providing sustainable urban development infrastructure through development and enhancement of development policies and legal framework; for sustainable socio- economic development of the County and securing tenure and sustainable management of the land resource, County electrification and urban development.

C. Performance Overview

i. Mandate

The mandate of the Ministry of Lands, Housing, Urban Development & Energy is to ensure enhanced sustainable use of land, providing lighting within the County so as to promote socio-economic growth by establish sustainable urban management & planning systems that deliver infrastructure & supporting services.

ii. Expenditure trends FY 2021/2022-2023/2023

	Approved Budget Estimates FY 2021/2022	Expenditure FY 2021/2022	Approved Budget Estimates FY 2022/2023	Expenditure FY 2022/2023	Approved Budget Estimates FY 2023/2024	Expenditure FY 2023/2024
Recurrent	113,688,652	106,488,998	186,172,981	185,663,947	240,766,270	226,962,2980
Development	841,502,191	39,603,355	248,386,623	195,560,329	264,395,803	42,094,321
Total	955,190,843	146,092,353	441,629,252	384,338,437	505,162,073	269,056,619

iii. Challenges and recommendations

Challenges	Recommendations
Inconsistency of Support from Donors	- Encourage corporates to support the County in assisting the vulnerable
	- Plan ahead for unforeseen eventualities
Vandalism of Streetlights and Other County Projects	- Conduct public sensitization on the importance of streetlights and other county projects.
	- Take action against individuals found vandalizing county projects

D. Strategic Objectives

S/NO	Programme	Objectives
1.	Lands & Physical Planning	To enhance Land Management and Physical Planning in the County
2.	County Electrification	To ensure enhancement of power supply and distribution through adoption of modern lighting technology
3.	Housing and Urban Development	Provide affordable and adequate housing and sustainable urban development infrastructure

E. Summary of the Programmes Key Outputs, Performance Indicators and Targets for FY 2023/2024-2027/2028

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2023 /2024	Actual Achievement FY 2023/2024	Baseline FY 2024 /2025	Target FY 2025 /2026	Target FY 2026 /2027	Target FY 2027 /2028
Programme 1: Land and Physical Planning									
Outcome: To enhance land management and Physical Planning									
SP1:1 Administrative Services	Department of Lands	Enhanced service delivery	Customer satisfaction rate	100%	100%	100%	100%	100%	100%
SP 1.2 Land & Physical Planning	Department of Lands	Spatial plans prepared	Number of spatial plans prepared	-	-	1	1	0	0

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2023 /2024	Actual Achievement FY 2023/2024	Baseline FY 2024 /2025	Target FY 2025 /2026	Target FY 2026 /2027	Target FY 2027 /2028
Programme 2: County Energy & Electrification									
Outcome: Enhanced availability of renewable energy and grid connectivity									
	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2023 /2024	Actual Achievement FY 2023/2024	Baseline FY 2024 /2025	Target FY 2025 /2026	Target FY 2026 /2027	Target FY 2027 /2028
SP 2:1 Administrative Services	Department of Energy	Enhanced service delivery	Customer satisfaction rate	100%	100%	100%	100%	100%	100%
SP :2.2 County Energy & Electrification	Department of Energy	Increased electricity connectivity	No. of households connected	0	0	0.85	0.9	0.95	1
	Department of Energy	increased safety along the roads and markets	No.of kms of road/streets lit	0	0	5%	5%	5%	5%
	Department of Energy	Increased adoption of renewable energy	No. of facilities equipped with solar energy	0	2	1	44	44	15
	Department of Energy	High end Lorry with Crane	Acquisition of high end lorry with crane	0	0	0	1	0	0
Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2023 /2024	Actual Achievement FY 2023/2024	Baseline FY 2024 /2025	Target FY 2025 /2026	Target FY 2026 /2027	Target FY 2027 /2028
Programme 3 : Housing & Urban Development									
Outcome: Secure, well governed, competitive, and sustainable urban areas									
SP 3:1 Administrative Services	Department of Housing & Urban Development	Enhanced service delivery	Customer satisfaction rate	100%	100%	100%	100%	100%	100%

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2023 /2024	Actual Achievement FY 2023/2024	Baseline FY 2024 /2025	Target FY 2025 /2026	Target FY 2026 /2027	Target FY 2027 /2028
SP 3.2 Machakos Municipality	Machakos Municipality	Skip Loader acquired	No. of Skip Loaders acquired	0	0	0	0	1	1
		Review of urban plans	No. of urban plans reviewed	1	1	1	1	1	1
		Maintenance of the solid waste machinery	No. of solid waste machinery maintained	0	0	1	1	1	1
SP 3.3: Mavoko Municipality	Mavoko Municipality	Municipal Boundary reviews	No. of Municipal Boundary reviews	0	0	1	1	1	1
		Review of urban plans	No. of urban plans reviewed	1	1	1	1	1	1
		Skip Loaders acquired	No. of Skip Loaders acquired	0	0	0	0	1	1
		Solid waste tools, equipment, protective gears etc	No. Solid waste tools, equipment, protective gears etc	0	0	300	300	300	300
SP 3.4 Kangundo/Tala Municipality	Kangundo/Tala Municipality	Maintenance of the solid waste machinery	No. of solid waste machinery maintained	1	1	1	1	1	1
		Review of urban plans	No. of urban plans reviewed	1	1	1	1	1	1
		Fencing of Dumpsites	No. of Municipal Boundary reviews	0	0	0	0	1	1
		Solid waste tools, equipment, protective gears etc	No. Solid waste tools, equipment, protective gears etc	0	0	100	100	100	100
		Civil works (Drainage, cabros, access roads,)	Kms of roads done	0	0	0	0	0	0
		Office Renovation	Efficient Service	0	0	0	0	1	1

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2023 /2024	Actual Achievement FY 2023/2024	Baseline FY 2024 /2025	Target FY 2025 /2026	Target FY 2026 /2027	Target FY 2027 /2028
			Delivery						

F. Summary of Expenditure by Programmes and Sub-Programmes FY 2023/2024-2027/2028

Sub –Programme (SP)	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/24	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Budget Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Programme 1: Lands and Physical Planning						
SP 1:1 General Administrative and Support Services	62,346,321	62,346,321	110,555,942	84,005,275	173,106,899	59,962,243
SP 1:2 Land & Physical Planning	42,755,550	42,755,550				
Total Expenditure Programme 1	105,101,871	105,101,871	110,555,942	84,005,275	173,106,899	59,962,243
Programme 2: County Electrification						
SP 2:1 General Administrative and Support Services	28,076,213	28,076,213	152,183,169	113,269,254	27,191,728	28,551,314
SP 2:2 County Electrification	75,000,000	75,000,000				
Total Expenditure Programme 2	103,076,213	103,076,213	152,183,169	113,269,254	27,191,728	28,551,314
Programme 3: Housing & Urban Development						
SP 3:1 Housing & Urban Development	100,043,736	100,043,736	244,768,685	228,136,571	222,951,903	226,056,761
SP 3:2 Machakos Municipality	28,200,000	28,200,000	25,605,795	21,242,663	21,316,707	22,234,454
SP 3:3 Mavoko Municipality	30,200,000	30,200,000	28,040,000	28,502,219	29,087,330	30,541,697
SP 3:4 Kangundo-Tala Municipality	41,900,000	41,900,000	18,900,000	18,202,220	23,035,229	129,500,064
Total Expenditure						

Sub –Programme (SP)	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/24	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Budget Estimates FY 2026/2027	Projected Estimates FY 2027/2028
Programme 3	200,343,736	200,343,736	317,314,480	296,083,672	296,391,170	408,332,976
Total Expenditure of Vote	408,521,820	408,521,820	580,053,591	493,358,201	496,689,796	496,846,533

G. Summary of Expenditures by Vote Economic Classification FY 2023/2024-2027/2028

Sub –Programme (SP)	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/24	Approved Budget FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates	
					FY 2026/2027	FY 2027/2028
(1) Current Expenditure	240,766,270	240,766,270	253,137,941	262,129,088	256,964,046	261,769,512
Compensation to Employees	128,471,408	128,471,408	126,907,943	121,611,325	127,691,891	134,076,486
Use of goods and services	112,294,862	112,294,862	126,229,998	140,517,763	129,272,155	127,693,026
Other Current Grants and Transfers	-	-	-	-	-	-
(2) Capital Expenditure	167,755,550	264,395,801	326,915,650	231,229,113	239,725,750	235,077,021
Acquisition of Non-Financial Assets	158,655,550	158,655,550	173,812,199	100,330,137	17,380,466	123,414,473
Other capital transfer and Grants	9,100,000	105,740,251	153,103,451	130,898,976	222,345,284	111,662,548
Total Expenditure of Vote	408,521,820	505,162,071	580,053,591	493,358,201	496,689,796	496,846,533

H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification FY
2023/2024-2027/2028

					Projected Estimates	
Sub –Programme (SP)	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/24	Base Line Estimates FY 2024/2025	Approved Budget Estimates 2025/2026	FY 2026/2027	FY 2027/2028
Programme 1: Lands and Physical Planning						
(1) Current Expenditure	62,346,321	62,346,321	46,627,057	43,280,865	45,444,909	47,717,154
Compensation to Employees	37,124,584	37,124,584	38,706,747	36,980,865	38,829,909	40,771,404
Use of goods and services	25,221,737	25,221,737	7,920,310	6,300,000	6,615,000	6,945,750
Other Current Grants and Transfers	-	-				
(2) Capital Expenditure	42,755,550	42,755,550	63,928,885	40,724,410	127,661,990	12,245,089
Acquisition of Non-Financial Assets	42,755,550	42,755,550	1,000,000	-	-	-
Other Capital Grants and Transfers	-	-	62,928,885	40,724,410	127,661,990	12,245,089
Total Expenditure of Programme 1	105,101,871	105,101,871	110,555,942	84,005,275	173,106,899	59,962,243
Programme 2: County Electrification						
(1) Current Expenditure	28,076,213	28,076,213	28,370,970	25,896,884	27,191,728	28,551,314
Compensation to Employees	17,929,589	17,929,589	18,673,783	18,696,884	19,631,728	20,613,315
Use of goods and services	10,146,624	10,146,624	9,697,187	7,200,000	7,559,999	7,937,999
Other Current Grants and Transfers	-	-				
(2) Capital Expenditure	75,000,000	75,000,000	123,812,199	87,372,370	-	-

Sub –Programme (SP)	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/24	Base Line Estimates FY 2024/2025	Approved Budget Estimates 2025/2026	Projected Estimates	
					FY 2026/2027	FY 2027/2028
Acquisition of Non-Financial Assets	75,000,000	75,000,000	123,812,199	87,372,370	-	-
Other Capital Grants and Transfers	-	-				
Total Expenditure of Programme 2	103,076,213	103,076,213	152,183,169	113,269,254	27,191,728	28,551,314
Programme 3: Housing and Urban Development						
(1) Current Expenditure	98,643,736	98,643,736	152,614,119	136,851,339	127,102,410	125,414,793
Compensation to Employees	73,417,235	73,417,235	69,527,413	65,933,576	69,230,255	72,691,767
Use of goods and services	25,226,501	25,226,501	83,086,706	70,917,763	57,872,155	52,723,026
Other Current Grants and Transfers	-	-				
(2) Capital Expenditure	1,400,000	1,400,000	92,154,566	91,285,232	95,849,493	100,641,968
Acquisition of Non-Financial Assets	1,400,000	1,400,000	1,980,000	1,110,666	1,166,199	1,224,509
Other Capital Grants and Transfers	-	-	90,174,566	90,174,566	94,683,294	99,417,459
Total Expenditure of Housing & Urban Development	100,043,736	100,043,736	244,768,685	228,136,571	222,951,903	226,056,761
Machakos Municipality						
(1) Current Expenditure	17,000,000	17,000,000	7,765,795	16,800,000	16,800,000	17,640,000
Use of goods and services	17,000,000	17,000,000	7,765,795	16,800,000	16,800,000	17,640,000
Other Current Grants and Transfers	-	-				

Sub –Programme (SP)	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/24	Base Line Estimates FY 2024/2025	Approved Budget Estimates 2025/2026	Projected Estimates	
					FY 2026/2027	FY 2027/2028
(2) Capital Expenditure	11,200,000	100,417,606	17,840,000	4,442,663	4,516,707	4,594,454
Acquisition of Non-Financial Assets	8,500,000	8,500,000	17,840,000	4,442,663	4,516,707	4,594,454
Other Capital Grants and Transfers	2,700,000	91,917,606				
Total Expenditure of Machakos Municipality	28,200,000	117,417,606	25,605,795	21,242,663	21,316,707	22,234,454
Mavoko Municipality						
(1) Current Expenditure	19,000,000	19,000,000	10,200,000	24,800,000	25,200,000	26,460,000
Use of goods and services	19,000,000	19,000,000	10,200,000	24,800,000	25,200,000	26,460,000
Other Current Grants and Transfers	-	-				
(2) Capital Expenditure	11,200,000	12,328,536	17,840,000	3,702,219	3,887,330	4,081,697
Acquisition of Non-Financial Assets	8,500,000	8,500,000	17,840,000	3,702,219	3,887,330	4,081,697
Other Capital Grants and Transfers	2,700,000	3,828,536				
Total Expenditure of Mavoko Municipality	30,200,000	31,328,536	28,040,000	28,502,219	29,087,330	30,541,697
Kangundo/Tala Municipality						
(1) Current Expenditure	15,700,000	15,700,000	7,560,000	14,500,000	15,225,000	15,986,250
Use of goods and services	15,700,000	15,700,000	7,560,000	14,500,000	15,225,000	15,986,250
Other Current Grants and						

Sub –Programme (SP)	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/24	Base Line Estimates FY 2024/2025	Approved Budget Estimates 2025/2026	Projected Estimates	
					FY 2026/2027	FY 2027/2028
Transfers	-	-				
(2) Capital Expenditure	26,200,000	32,494,109	11,340,000	3,702,219	7,810,230	113,513,813
Acquisition of Non-Financial Assets	22,500,000	22,500,000	11,340,000	3,702,219	7,810,230	113,513,813
Other Capital Grants and Transfers	3,700,000	9,994,109				
Total Expenditure of Kangundo/Tala Municipality	41,900,000	48,194,109	18,900,000	18,202,220	23,035,229	129,500,064
Total Expenditure Programme 3	200,343,736	296,983,987	317,314,480	296,083,672	296,391,170	408,332,976
Total Vote Expenditure	408,521,820	505,162,071	580,053,591	493,358,201	496,689,796	496,846,533

I. Part I: Summary of Human Resource Requirements

Programme Title	Designation/ Position Title	Authorized Establishment	In post as at 30th June 2024	Funded Positions (FY 2024/2025)	Positions to be funded (FY 2025/2026)	Positions to be funded (FY 2026/2027)	Positions to be funded (FY 2027/2028)
Lands & Physical Planning	CECM	1	1	1	1	1	1
	Chief Officer	1	1	1	1	1	1
	Deputy Director of Administration	2	2	2	2	2	2
	Assistant Director Administration	3	3	3	3	3	3
	Principal Administrative Officer	1	1	1	1	1	1
	Public Communications Officer[2]	1	1	1	1	1	1
	Administrative	5	5	5	5	5	5

Programme Title	Designation/ Position Title	Authori- zed Establis- hment	In post as at 30th June 2024	Funded Position s (FY 2024/2 025)	Position s to be funded (FY 2025/2 026)	Position s to be funded (FY 2026/2 027)	Position s to be funded (FY 2027/2 028)
	Officer [1]						
	Administrative Assistant	2	2	2	2	2	2
	Assistant Office Administrator [3]	2	2	2	2	2	2
	Office Administrative Assistant [1]	4	4	4	4	4	4
	Secretary[1]	1	1	1	1	1	1
	Senior Computer Operator	1	1	1	1	1	1
	Accounts Clerk[1]	1	1	1	1	1	1
	Public Communications Officer[2]	1	1	1	1	1	1
	Records Management Officer	1	1	1	1	1	1
	Records Management Assistant[3]	1	1	1	1	1	1
	Clerical Officer[2] - General Office Service	1	1	1	1	1	1
	Clerical Officer[3]	4	4	4	4	4	4
	Senior Driver[1]	1	1	1	1	1	1
	Library Assistant[2]	1	1	1	1	1	1
	Cleaning Supervisor[2a]	2	2	2	2	2	2
	Support Staff[2]	4	4	4	4	4	4
	Assistant Market Master	1	1	1	1	1	1
	Director Land Survey	1	0	0	1	1	1
	Land Surveyors	5	0	0	5	5	5
	Surveyor[2]	1	1	1	1	1	1
	Surveyor Assistant[1]	1	1	1	1	1	1
	Land Survey Assistant[3]	2	2	2	2	2	2

Programme Title	Designation/ Position Title	Authori- zed Establis- hment	In post as at 30th June 2024	Funded Position s (FY 2024/2 025)	Position s to be funded (FY 2025/2 026)	Position s to be funded (FY 2026/2 027)	Position s to be funded (FY 2027/2 028)
	Engineer[1], Mechanical	1	1	1	1	1	1
	Deputy Director Planning	1	0	0	1	1	1
	Physical Planners	5	0	0	5	5	5
	Senior Physical Planner	1	1	1	1	1	1
	Planning Assistantant	5	0	0	5	5	5
	Principal Superintendent Building	1	0	0	1	1	1
	Inspectors	10	0	0	10	10	10
	Works Officer[2]	1	1	1	1	1	1
	Works Officer[1]	3	3	3	3	3	3
	Cartography Assistant[3]	6	1	1	6	6	6
	Director Land Valuation	1	0	0	1	1	1
	Land Valuer	2	0	0	2	2	2
	Valuation Assistants	2	0	0	2	2	2
County Energy & Electrification	Chief Officer	1	1	1	1	1	1
	Director Electrical- Senior Principal Superintending Engineer	1	1	1	1	1	1
	Director Renewal energy – Senior Principal Superintending Engineer	1	0	0	0	1	1
	Director of Administration	1	0	0	0	1	1
	Deputy Director of administration	1	0	0	0	0	1
	Principal Superintending Engineer	1	0	0	0	1	1
	Chief Superintending	1	0	0	0	1	1

Programme Title	Designation/ Position Title	Authori- zed Establis- hment	In post as at 30th June 2024	Funded Position s (FY 2024/2 025)	Position s to be funded (FY 2025/2 026)	Position s to be funded (FY 2026/2 027)	Position s to be funded (FY 2027/2 028)
	Engineer						
	Senior Principal Superintendent (Electrical)	2	0	0	0	1	1
	Asst. Deputy Director of Administration	1	0	0	0	0	1
	Inspector (Electrical)- Renewable Energy	7	0	0	0	3	3
	Senior Superintending Engineer	1	1	1	1	1	1
	Principal Superintendent (Electrical)	2	0	0	0	1	1
	Superintending Engineer	1	0	0	0	1	1
	Chief Superintendent (Electrical)	2	0	0	0	1	1
	Assistant Engineer 1	1	0	0	0	1	1
	Senior Superintendent (Electrical)	2	0	0	0	1	1
	Assistant Engineer 11 (Renewable Energy)	1	0	0	0	1	1
	Assistant Engineer II	1	0	0	0	1	1
	Superintendent (Electrical)	4	0	0	0	0	3
	Senior Inspector (Electrical)	12	4	4	10	10	12
	Inspector (Electrical)	16	7	7	16	16	16
	Chief Driver	1	1	1	1	1	1
	Artisans (Electrical)	4	3	2	3	3	3
	Office messenger	1	0	0	0	0	1
	Artisan III	1	1	1	1	1	1

Programme Title	Designation/ Position Title	Authori- zed Establis- hment	In post as at 30th June 2024	Funded Position s (FY 2024/2 025)	Position s to be funded (FY 2025/2 026)	Position s to be funded (FY 2026/2 027)	Position s to be funded (FY 2027/2 028)
	Driver II	1	1	1	1	1	1
	Procurement Officer (Seconded)	1	1	1	1	1	1
	Finance officer (Seconded)	1	1	1	1	1	1
	Accountant (Seconded)	1	1	1	1	1	1
	Human Resource Officer (Seconded)	1	1	1	1	1	1
	Internal Auditor (Seconded)	1	1	1	1	1	1
	Administrative officer 1	1	1	1	1	1	1
	Clerical officer	2	0	0	1	1	1
Housing & Urban Development	Chief officer	1	1	1	1	1	1
	Municipal Manager	3	3	3	3	3	3
	Directors	3	1	1	2	2	2
	Municipal Planners	3	1	1	1	1	1
	Assistant Directors	3	1	1	2	2	2
	Assistant Planners	3	1	1	2	2	2
	Municipal Environment Officers	3	0	0	3	3	3
	Municipal Enforcement Officers	3	0	0	3	3	3
	Gender Development Officer	1	1	1	1	1	1
	Administrative of ficers	7	7	7	7	7	7
	Municipal Social Worker	1	1	1	1	1	1
	Fire Officers	3	0	0	0	0	0
	Clerical Officers	3	3	3	3	3	3

Programme Title	Designation/ Position Title	Authori- zed Establis- hment	In post as at 30th June 2024	Funded Position s (FY 2024/2 025)	Position s to be funded (FY 2025/2 026)	Position s to be funded (FY 2026/2 027)	Position s to be funded (FY 2027/2 028)
	Chief Social Welfare Development Officer	2	2	2	2	2	2
	Principal Gender Social Welfare Officer	1	1	1	1	1	1
	Senior Superintendent Engineer	3	1	1	1	1	1
	Cleaning Supervisor	24	19	19	5	5	5
	Support Staff	100	145	145	245	245	245
	Artisans	9	7	7	2	2	2
	Market Attendants	60	8	8	0	0	0
	Environment Officers	8	2	2	1	1	1
	Municipal Engineer	3	0	0	0	0	0
	Development Control Officer	3	0	0	3	3	3
	Engineer	6	0	0	6	6	6
	Montoring & Evaluation Officer	3	1	1	2	2	2
	Land Survey Assistant	3	0	0	3	3	3
	Csrtophraphers	3	0	0	0	0	0
	Development Control Officers	3	0	0	3	3	3
	Drivers	6	6	6	0	0	0
	Administrative Officers	3	1	1	2	2	2
	Senior Park Supervisor	2	1	1	1	1	1
	Artisans	9	5	5	4	4	0
		455	298	297	443	367	371

DEVOLUTION

A. Vision: To be the leading department in provision of devolved services in the County.

B. Mission: Provision of high quality, efficient and timely devolved services to the people of Machakos

C. Performance Overview and Rationale for Funding

i. Mandate

The mandate of the department is to provide effective and efficient devolved services to the people of Machakos.

ii. Expenditure Trends FY 2021/2022-2023/2024

	Approved Budget FY 2021/2022	Actual Expenditure FY 2021/2022	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024
Recurrent	1,293,952,911.00	1,248,026,796.00	858,985,839.00	837,920,030.00	1,263,683,746	1,133,931,576
Development	24,269,904.00	9,820,178.00	93,585,452.00	43,172,196.00	108,357,965	1,229,000
Total	1,318,222,815.00	1,257,846,974.00	952,571,291.00	881,092,226.00	1,372,041,711	1,135,160,576

Major achievements FY 2021/2022-2023/2024

- Entrenchment of performance contracting and evaluation in the public service.
- Capacity building/training for staff and verification of human capital (staff audit) to enhance effectiveness and efficiency in service delivery.
- Provision of medical insurance for the county government staff.
- Provision of insurance cover for WIBA and last expense.
- Constructing of multi-purpose sub-county offices for enhanced service delivery in the sub-counties.
- Equipping of sub county multipurpose Offices to provide staff with a convenient working environment.
- Acquisition of Motor cycle for ward administrators for efficient mobility.

- Enhancing public participation by promoting good governance, strengthening institutional structures on ethics, integrity and civic engagement.
- Enhancing collaboration and partnership with national Government agencies and other non-state stakeholders through continuous engagement and updating the existing database of all state stakeholders operating in the County.
- Development of disaster risk profile, implementation of disaster mitigation and preparedness plans, coordinating timely responses to emergencies and stakeholders' engagements in support of emergency management in the County.
- Purchase of firefighting equipment for improved fire and emergency services
- Renovate sub county fire offices for improved fire and emergency response and service
- Acquiring of Networking and Communication Equipment's (Walkie-talkie gadgets)
- Training of the inspectorate and emergency services officers as part of the departmental reforms.
- Recruitment of officers and purchase of uniforms for inspectorate and emergency services.

Constraints and challenges	Recommendations
Delayed approvals and disbursements of development funds	Timely and proper planning Timely approvals and disbursement of funds Coordination with state and non -state bodies to ensure proper implementation of projects
Inadequate budgetary allocation	Increase budget allocation Partner with stakeholders
Inconsistency of donor support	Encourage corporates to support the vulnerable in the county plan ahead for unforeseen eventualities
Transport challenges in the sub counties and wards	procurement of motor vehicle for each subcounty and motor bikes for each ward

Major services/outputs to be provided in the FY 2025/2026

- Continue entrenching performance contracting and evaluation in the public service,
- Capacity building and training for staff to enhance effectiveness and efficiency in service delivery.
- To establish digital (Paper-free) personnel registry.
- To ensure compliance and proper Management of Disciplinary matters by reviewing & developing HRM policies and frameworks

- Provision of medical insurance for the county government staff.
- Provision of insurance cover for WIBA and last expense.
- Construction of multi-purpose sub-county offices for enhanced service delivery in the sub-counties.
- Renovation of administrative offices and construction of a perimeter wall.
- Establishment of executive boardroom.
- Enhanced security by recruiting officers under inspectorate and purchase of motorbikes/motor vehicles for efficient mobility.
- Acquisition of Inspectorate Equipment (Including band) and administration staff uniforms
- Adoption of civic education framework
- Establishment of VHF radio communication system and control centers

D. Strategic Objectives

Programme	Objective
Public Service & Performance Management	
General Administration and Support Services	To enhance efficiency and effectiveness in service delivery
Performance Management	To enhance effective organizational structures and career guidelines
Training Research and Development	To develop Human Resource Capacity in the Public Service
Human Resource Development	To enhance efficiency and effectiveness in the Public Service
County administration and Decentralized units	
General Administration and Support Services	To enhance efficiency and effectiveness in service delivery
Administration and coordination services	To complement the national security organs in protection of life and property, detection and prevention of crime and community policing and improve access of service to all citizen in Machakos county.
Solid waste management	To Promote the health and the wellbeing of residents of the County
Public Participation, Citizen Engagement and Customer Care	
Civic Engagement	To enhance public participation in planning and implementation
Inspectorate services, Firefighting and Emergency services	
Inspectorate Services and Management	Enforcement of county laws and legislation.
Emergency services	To provide a well-coordinated, efficient and timely public emergency responses within the county and its environs

E. Summary of Programmes Key Outputs, Performance Indicators and Targets for FY 2025/2026-2027/2028

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2023/2024	Actual Achievement FY 2023/2024	Baseline FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027	Target FY 2027/2028
1.General Administration and Support Services									
SP 1. Automation of Human Resource Functions (Digital Personnel Registry)	County Personnel Registry	Digitized staff records (files)	No. of staff records (files) Digitized	1,500	4,000	4,000	2,300	0	0
SP 2. Staff Medical Cover & WIBA	Staff welfare	All members of staff under medical cover	No. of Members of staff under medical cover	4,893	6,300	6,300	6,300	6,300	6,300
		All members of staff under WIBA Insurance cover	No. of Members of staff under WIBA Insurance cover	6,800	7,300	7,300	7,300	7,300	7,300
SP3. Payroll Management	Payroll	Monthly Payroll processed	No. of payroll processed	12	12	12	12	12	12
		Capacity Building programmes for Payroll Staff	No. of Capacity Building programmes for Payroll Staff	3	1	1	1	1	1

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2023 /2024	Actual Achievement FY 2023/2024	Baseline FY 2024 /2025	Target FY 2025 /2026	Target FY 2026 /2027	Target FY 2027 /2028
		Payroll audit Conducted	No. of Payroll Audit conducted	1	2	2	2	2	2
SP 4. Verification & Validation of employee Documents	HRM	Staff documents Validated (under KNEC)	% of Staff documents Validated (Under KNEC)	100%	63%	63%	100%	100%	100%
		Staff documents Validated (Under Colleges and Universities)	% of Staff documents Validated (Under Colleges and Universities)	100%	31%	31%	100%	100%	100%
SP 5. Career progression and Promotion opportunities	HRM	Staff Promotion	No. of Staff Promoted	15	4	4	10	5	30
SP 6. Refurbishment of Non-Residential Building	Procurement	Refurbishment of Non-Residential Building Conducted	% of Refurbishment of Non-Residential Building Conducted	100%	0%	0%	100%	100%	100%

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2023 /2024	Actual Achievement FY 2023/2024	Baseline FY 2024 /2025	Target FY 2025 /2026	Target FY 2026 /2027	Target FY 2027 /2028
SP7. Purchase of Office Equipment		Office Equipment Purchased	No. of Office Equipment Purchased	7	7	7	10	10	10
2.Performance Management									
2.Performance Management	HRD	Performance contracts Prepared and signed for CECMs	No. of performance contracts Prepared and signed for CECMs	10	10	10	10	10	10
		performance contracts Prepared and signed for Chief officers	No. of performance contracts Prepared and signed for Chief officers	34	34	34	34	34	34
		Performance contracts Prepared and signed for Directors, Deputy director and Assistant Directors	No. of performance contracts Prepared and signed for Directors, Deputy director and Assistant Directors	191	191	191	191	191	191

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2023 /2024	Actual Achievement FY 2023/2024	Baseline FY 2024 /2025	Target FY 2025 /2026	Target FY 2026 /2027	Target FY 2027 /2028
		Performance Managed tools developed	No. of Performance managed tools developed	6	6	6	0	0	0
		Staff Performance Evaluation reports Prepared	No. of Staff Performance Evaluation reports Prepared	7,000	7,300	7,300	7,300	7,300	7,300
3.Training Research and Development									
Training Research and Development		Staff trained & internships conducted	No. of Staff trained & Internships conducted	1,000	1,176	1,176	1,585	1,600	1,600
		Human Resource Policies Developed	No. of Human Resource Policies developed.	13	10	10	3	3	3
		Staff Training Needs Assessment Report Developed	No. of Training Needs Assessment Report Developed	1	1	1	1	1	1

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2023 /2024	Actual Achievement FY 2023/2024	Baseline FY 2024 /2025	Target FY 2025 /2026	Target FY 2026 /2027	Target FY 2027 /2028
		Capacity Building programmes for HROs, DHRAC and CHRAC Conducted	No. of Capacity Building programmes for HROs, DHRAC and CHRAC Conducted	3	2	3	3	3	3
Construction of offices	County Administration & Decentralized units	Administrative offices constructed	No. of administrative offices constructed	2	1	4	2	2	2
Equipping of offices		Subcounty offices equipped	No of Offices Equipped	1	1	2	2	2	2
Acquisition of tools and equipment		Tools and equipment acquired	% of tools and equipment acquired	100%	0	0	100%	100%	100%
Recruitment of administrators		Administrators recruited	No of administrators recruited	336	0	336	100	0	0
Purchase of Inspectorate staff uniform	Inspectorate, Firefighting & emergency	Staff uniform purchased	No. of staff uniform purchased	360	360	0	360	0	0
Recruitment of inspectorate Officers		Inspectorate officers recruited	No of Officers recruited	300	0	0	300	0	0

Part F. Summary of Expenditure by Programmes and Sub-Programmes FY 2023/2024-2027/2028

Sub-Programme (SP)	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Baseline Estimates FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates	
					FY 2026/2027	FY 2027/2028
1.0: Public Service & Performance Management						
Sp 1.1: General Administration & Support Services	350,698,885	601,313,416	527,104,277	483,395,312	401,545,517	400,962,078
Sp 1.2: Performance Management	2,500,000	2,500,000	238,200	5,000,000	8,775,000	6,063,750
Sp 1.3: Training, Research and Development	47,841,500	47,841,500	33,970,485	56,600,000	65,065,000	63,173,250
Sp 1.4: Human Resource Development	-	-	-	-	-	-
Total expenditure of programme 1.0	401,040,385	651,654,916	561,312,962	544,995,312	475,385,517	470,199,078
2.0: PUBLIC PARTICIPATION, CITIZEN ENGAGEMENT AND CUSTOMER CARE						
Sp 2.1: General Administration & Support Services	-	-	-	711,658,998	715,644,293	703,183,976
Sp 2.2: Administration & Coordination	-	-	-	33,550,000	50,865,000	53,408,250
Sp 2.3 Solid Waste Management	396,859,131	466,759,131	371,862,148	18,825,731	24,998,673	6,902,756
Total expenditure of programme 2.0	396,859,131	466,759,131	371,862,148	764,034,729	791,507,966	763,494,982
3.0: PUBLIC PARTICIPATION, CITIZEN ENGAGEMENT AND CUSTOMER CARE						
Sp 3.1: Civic Engagement	2,750,000	2,750,000	90,100	12,338,248	18,115,161	7,088,750
Total expenditure of programme 3.0	2,750,000	2,750,000	90,100	12,338,248	18,115,161	7,088,750

Sub-Programme (SP)	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Baseline Estimate FY 2024/2025	Approved Budget Estimates FY 2025/2026	Projected Estimates	
4.0: INSPECTORATE, FIRE FIGHTING & EMERGENCY SERVICES						
Sp 4.1: Inspectorate Services and Management	266,951,817	266,951,817	202,476,568	312,721,203	334,266,058	343,926,492
Sp 4.2: Emergency Services	19,139,000	19,139,000	647,800	21,700,000	24,875,000	15,814,129
Total expenditure of programme 4.0	286,090,817	286,090,817	203,124,368	334,421,206	359,141,058	359,740,621
Total Expenditure of Vote	1,086,740,333	1,407,254,864	1,136,389,577	1,655,789,495	1,644,149,701	1,600,523,430

Part G. Summary of Expenditures by Vote Economic Classification FY 2023/2024-2027/2028

Expenditure Classification	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2024	Approved Budget Estimates FY 2025/2026	Projected Estimates		
				FY 2026/2027	FY 2027/2028	
(1) Current Expenditure	1,029,510,715	1,350,925,246	1,131,236,507	1,225,447,582	1,232,058,415	1,235,410,203
Compensation to Employees	590,233,531	738,502,437	1,096,380,022	599,966,440	623,315,498	652,999,905
Use of goods and services	439,277,184	612,422,809	34,856,485	625,481,142	608,742,917	582,410,299
Current Transfers to Government Agencies	-	-	-	-	-	-
(2) Capital Expenditure	54,479,618	103,079,618	5,062,970	430,341,913	412,091,286	365,113,227
Acquisition of Non-Financial Assets	54,479,618	103,079,618	5,062,970	430,341,913	412,091,286	365,113,227

Expenditure Classification	Approved Budget FY 2023/2024		Actual Expenditure FY 2023/2024	Approved Budget Estimates FY 2025/2026	Projected Estimates	
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure of the VOTE	1,086,740,333	1,407,254,864	1,136,389,577	1,655,789,495	1,644,149,701	1,600,523,430

Part H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification FY 2023/2024-2027/2028

Expenditure Classification	Approved Budget FY 2023/2024		Actual Expenditure FY 2023/2024	Approved Budget Estimates FY 2025/2026	Projected Estimates	
					FY 2026/2027	FY 2027/2028
1.0: PUBLIC SERVICE & PERFORMANCE MANAGEMENT						
1.1: General Administration and Support Services						
(1) Current Expenditure	348,698,885	599,313,416	527,104,277	477,286,651	395,131,423	400,962,078
Compensation to Employees	61,058,702	209,327,608	527,104,277	68,209,909	73,164,679	76,822,913
Use of goods and services	287,640,183	389,985,808		409,076,742	321,966,744	324,139,164
(2) Capital Expenditure	2,000,000	2,000,000	~	6,108,661	6,414,094	~
Acquisition of Non-Financial Assets	2,000,000	2,000,000	~	6,108,661	6,414,094	~
Total Expenditure	350,698,885	601,313,416	527,104,277	483,395,312	401,545,517	400,962,078
1.2: Performance Management						
(1) Current Expenditure	2,500,000	2,500,000	238,200	5,000,000	8,775,000	6,063,750
Use of goods and services	2,500,000	2,500,000	238,200	5,000,000	8,775,000	6,063,750
Total Expenditure						

Expenditure Classification	Approved Budget FY 2023/2024		Actual Expenditure FY 2023/2024	Approved Budget Estimates FY 2025/2026	Projected Estimates	
					FY 2026/2027	FY 2027/2028
	2,500,000	2,500,000	238,200	5,000,000	8,775,000	6,063,750
1.3: Training, Research & Development						
(1) Current Expenditure	47,841,500	47,841,500	33,970,485	56,600,000	65,065,000	63,173,250
Use of goods and services	47,841,500	47,841,500	33,970,485	56,600,000	65,065,000	63,173,250
Total Expenditure	47,841,500	47,841,500	33,970,485	56,600,000	65,065,000	63,173,250
1.4: Human Resource Development						
(1) Current Expenditure	~	~	~	~	~	~
Use of goods and services	~	~	~			
Total Expenditure	~	~	~	~	~	~
Total Expenditure Programme 1	401,040,385	651,654,916	561,312,962	544,995,312	475,385,517	470,199,078
2.0: County Administration & Decentralised Units						
2.1: General Administration and Support Services						
(1) Current Expenditure	386,109,131	407,409,131	368,028,178	310,067,573	323,995,952	338,070,749
Compensation to Employees	361,402,630	361,402,630	368,028,178	244,417,573	256,638,452	269,470,374
Use of goods and services	24,706,501	46,006,501		65,650,000	67,357,500	68,600,375
Current Transfers to Government Agencies				~	~	~
(2) Capital Expenditure	~	~	~	401,591,425	391,648,341	365,113,227
Acquisition of Non-Financial Assets	~	~	~	401,591,425	391,648,341	365,113,227

Expenditure Classification	Approved Budget FY 2023/2024		Actual Expenditure FY 2023/2024	Approved Budget Estimates FY 2025/2026	Projected Estimates	
					FY 2026/2027	FY 2027/2028
				5	41	27
Other capital grants and transfers	386,109,131	407,409,131	368,028,178			
Total Expenditure				711,658,998	715,644,293	703,183,976
2.2: Administration & Coordination services	7,250,000	6,350,000	2,602,159			
(1) Current Expenditure	7,250,000	6,350,000	2,602,159	33,550,000	50,865,000	53,408,250
Use of goods and services	~	49,500,000	~	33,550,000	50,865,000	53,408,250
(2) Capital Expenditure	~	49,500,000	~	~	~	~
Acquisition of Non-Financial Assets	7,250,000	55,850,000	2,602,159			
Total Expenditure				33,550,000	50,865,000	53,408,250
2.3: Solid Waste Management	3,500,000	3,500,000	1,231,811			
(1) Current Expenditure	3,500,000	3,500,000	1,231,811	16,604,400	22,498,673	6,902,756
Use of goods and services	~	~	~	16,604,400	22,498,673	6,902,756
(2) Capital Expenditure	2,205,000	2,205,000	~	2,221,331	2,500,000	~
Acquisition of Non-Financial Assets	3,500,000	3,500,000	1,231,811	2,221,331	2,500,000	~
Total Expenditure	396,859,131	466,759,131	371,862,148	18,825,731	24,998,673	6,902,756
Total Expenditure Programme 2				764,034,729	791,507,966	763,494,982
3.0: PUBLIC PARTICIPATION,						

Expenditure Classification	Approved Budget FY 2023/2024		Actual Expenditure FY 2023/2024	Approved Budget Estimates FY 2025/2026	Projected Estimates	
					FY 2026/2027	FY 2027/2028
CITIZEN ENGAGEMENT AND CUSTOMER CARE						
3.1: Civic Engagement	2,750,000	2,750,000	90,100			
(1) Current Expenditure	2,750,000	2,750,000	90,100	6,300,000	6,775,000	7,088,750
Use of goods and services	~	~	~	6,300,000	6,775,000	7,088,750
(2) Capital Expenditure	~	~	~	6,038,248	11,340,161	~
Acquisition of Non-Financial Assets	~	~	~	6,038,248	11,340,161	~
Total Expenditure Programme 3	2,750,000	2,750,000	90,100	12,338,248	18,115,161	7,088,750
4.0: INSPECTORATE, FIRE FIGHTING & EMERGENCY SERVICES						
4.1: Inspectorate services and Management						
(1) Current Expenditure	225,222,199	225,222,199	201,247,568	398,338,958	334,077,367	343,926,492
Compensation to Employees	167,772,199	167,772,199	201,247,568	287,338,958	293,512,367	306,706,617
Use of goods and services	57,450,000	57,450,000		11,000,000	40,565,000	37,219,875
(2) Capital Expenditure	41,729,618	41,729,618	1,229,000	14,382,247	188,690	~
Acquisition of Non-Financial Assets	41,729,618	41,729,618	1,229,000	14,382,247	188,690	~
Total Expenditure	266,951,817	266,951,817	202,476,568	312,721,205	334,266,058	343,926,492

Expenditure Classification	Approved Budget FY 2023/2024		Actual Expenditure FY 2023/2024	Approved Budget Estimates FY 2025/2026	Projected Estimates	
					FY 2026/2027	FY 2027/2028
4.2: Emergency Services						
(1) Current Expenditure	19,139,000	19,139,000	647,800	21,700,000	24,875,000	15,814,129
Use of goods and services	19,139,000	19,139,000	647,800	21,700,000	24,875,000	15,814,129
(2) Capital Expenditure	~	~	~	~	~	~
Acquisition of Non-Financial Assets	~	~	~			
Total Expenditure	19,139,000	19,139,000	647,800	21,700,000	24,875,000	15,814,129
Total Expenditure Programme 4	286,090,817	286,090,817	203,124,368	334,421,206	359,141,058	359,740,621
Total Expenditure of the Vote	1,086,740,333	1,407,254,864	1,136,389,577	1,655,789,495	1,644,149,701	1,600,523,430

Part I: Summary of Human Resource Requirements

Programme Title	Designation/Position Title	Authorised Establishment	In Post As at 30th June, 2022/2023	Funded Positions FY 2023/2024	Positions Funded FY 2024/2025	Positions To Be Funded FY 2025/2026
Inspectorate, Fire Fighting And Emergency Services	Chief Officer	1	1	1	1	1
	Director Inspectorate Services	1	1	1	1	1
	Director Emergency Services	1	1	1	1	1
	Assistant Directors Emergency Services	3	3	3	3	3
	Deputy County Commander	1	1	1	1	1
	Sub County Fire Officers	9	0	0	0	0

	Sub County Commanders	9	9	9	9	9
	Inspectorate Officers	641	187	484	484	484
	Fire Officers	155	57	77	77	77
	Assistant County Commanders	4	4	4	4	4
Total Funded Positions.		825	264	581	581	581

OFFICE OF THE COUNTY ATTORNEY

A. Vision

An institution of excellence in provision of public legal services

B. Mission

To facilitate realization of good governance and respect for the rule of law through provision of public legal services and upholding of ethics and integrity

C. Performance Overview

i. Expenditure trends

	APPROVED BUDGET ESTIMATES 2023/2024	EXPENDITURE 2023/2024
Recurrent	83,564,716	51,440,571
Development	9,300,000	-
Totals	92,864,716	51,440,571

D. Strategic Objectives.

Programme	Objective
Legal Services	To promote rule of law, access to justice, good governance and provision of quality legal services.

E. Summary of the Programmes Key Outputs, Performance Indicators and Targets for FY 2023/2024-2027/2028

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
					Target(s)			
Legal services	Legal services	County Attorney office	Litigation of court matters	Number of cases	10	10	10	10
	Advisory		Well informed	Reviewed MOUs	10	10	10	10

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
					Target(s)			
			county executive	reports for interpretation of judgments	10	10	10	10
	legal drafting		Drafting bills and regulations	No. of bills drafted	10	10	10	10
				No. of Acts enacted	10	10	10	10

Part F. Summary of Expenditure by Programmes and Sub-Programmes FY 2023/2024-2027/2028

Sub Programme (SP)	Approved Budget FY 2023/2024	Actual Expenditure FY 2023/2025	Approved Budget FY 2024/2025	Approved Budget Estimates 2025/2026	Projected estimates	
					FY 2026/2027	FY 2027/2028
Programme 1: Trade Administrative and Support Services						
Legal Services	92,864,716	13,671,796	93,361,773	62,755,998	64,662,507	65,095,918
Grand Total Expenditure	92,864,716	13,671,796	93,361,773	62,755,998	64,662,507	65,095,918

Part G. Summary of Expenditures by Vote Economic Classification FY 2023/2024-2027/2028

Programme	Approved Budget	Actual Expenditure	Approved Budget	Approved Budget Estimates	Projected estimates	
	FY 2023/2024	FY 2023/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
1) Current Expenditure	83,564,716	13,671,796	86,851,773	59,053,779	59,662,507	60,095,918
Compensation to Employees	21,249,173	13,671,796	22,071,794	23,053,779	26,501,088	27,826,142
Use of Goods and Services	62,315,543	-	64,779,979	36,000,000	33,161,419	32,269,776
2) Capital Expenditure	9,300,000	-	6,510,000	3,702,219	5,000,000	5,000,000
Acquisition of Non-Financial assets	9,300,000	-	6,510,000	3,702,219	5,000,000	5,000,000
Grand Total	92,864,716	13,671,796	93,361,773	62,755,998	64,662,507	65,095,918

Programme	Approved Budget	Actual Expenditure	Approved Budget	Approved Budget Estimates	Projected estimates	
Expenditure						

Part H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification FY 2023/2024-2027/2028



Programme	Approved Budget	Actual Expenditure	Approved Budget	Approved Budget Estimates	Projected estimates	
	FY 2023/2024	FY 2023/2025	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028
1) Current Expenditure	83,564,716	13,671,796	86,851,773	59,053,779	59,662,507	60,095,918
Compensation to Employees	21,249,173	13,671,796	22,071,794	23,053,779	26,501,088	27,826,142
Use of Goods and Services	62,315,543	-	64,779,979	36,000,000	33,161,419	32,269,776
2) Capital Expenditure	9,300,000	-	6,510,000	3,702,219	5,000,000	5,000,000
Acquisition of Non-Financial assets	9,300,000	-	6,510,000	3,702,219	5,000,000	5,000,000
Grand Total Expenditure	92,864,716	13,671,796	93,361,773	62,755,998	64,662,507	65,095,918

Part I: Summary of Human Resource Requirements

Programme Title	Designation/ Position Title	Authorized Establishment	In Post as at 30 th June, 2024	Funded Positions (FY 2024/2025)	Positions to be funded (FY 2025/2026)	Positions to be funded (FY 2026/2027)	Positions to be funded (FY 2027/2028)
Legal Services	County Attorney	1	0	1	1	1	1
	County Solicitor	1	1	1	1	1	1
	Director -Commercial Services, Compliance and Prosecution	1	1	1	1	1	1
	Director-Litigation, Dispute Resolution and Case Management	1	0	1	1	1	1

Programme Title	Designation/ Position Title	Authorized Establishment	In Post as at 30 th June, 2024	Funded Positions (FY 2024/2025)	Positions to be funded (FY 2025/2026)	Positions to be funded (FY 2026/2027)	Positions to be funded (FY 2027/2028)
	Director-Advisory Services, Policy, Legislative Drafting and Contracts	1	0	1	1	1	1
	Chief Legal Counsels	3	0	3	3	3	3
	Principal Legal Counsels	3	0	3	3	3	3
	Senior Legal Counsels	3	2	3	3	3	3
	Legal Counsels	3	0	3	3	3	3
	Research Officers						
	Paralegals	2	1	2	2	2	2
	Legal Clerks	2	1	2	2	2	2
Administration	Director-Administration	1	0	1	1	1	1
	Office Administrator	1	1	1	1	1	1
	Supply Chain Officer	1	1	1	1	1	1
	Finance Officer	1	1	1	1	1	1
	Human Resource Officer	1	1	1	1	1	1
	Librarian	1	0	1	1	1	1
	Office Administrative Assistant II	2	2	2	2	2	2
	Secretary	2	1	2	2	2	2
	Records Officer	1	0	1	1	1	1
	Senior Driver	3	1	3	3	3	3
	Support Staff II						

Annex 1: Public Participation Advert

COUNTY GOVERNMENT OF MACHAKOS

**DEPARTMENT OF FINANCE,
ECONOMIC PLANNING AND REVENUE
MANAGEMENT**

Telephone: +25402020040

Machakos Highway
P.O BOX 1996-90100
Machakos, Kenya

PUBLIC PARTICIPATION ON MACHAKOS COUNTY FISCAL STRATEGY PAPER 2025 AND MEDIUM-TERM BUDGET FY 2025/2026-2027/2028

Pursuant to the provisions of article 220 [2] of the Constitution of Kenya, 2010 read together with section 87 of the County Government Act 2012 on 'Citizen Engagement' and section 117 of the Public Finance Management Act, 2012, the County Government of Machakos is in the process of formulating the 2025 Machakos County Fiscal Strategy Paper and Medium-Term Expenditure Framework Budget Financial Year 2025/2026-2027/2028. The County, through the Department of Finance and Economic Planning, invites members of the public, civil society organizations, faith-based organizations, private sector practitioners and all other interested parties to Public Consultative Forums on the dates, time and venues as per the schedule below:

Sub-County	Date	Time	Venue
Village level consultations to be held on 14th February, 2025			
Kathiani	17th Feb 2025	10:00am-12:00pm	Imilini Dispensary-Lower Kaewa
Machakos	17th Feb 2025	1:00pm-2:30pm	Pasha Grounds Opp. Machakos Teachers College-Mumbuni North
Kalama	17th Feb 2025	3:00pm-5:30pm	Kiatuni Market-Kalama
Mavoko	18th Feb 2025	10:00am-12:00pm	Sabaki Grounds-Mlolongo/Syokimau
Kangundo	18th Feb 2025	2:00pm-5:00pm	Kivi Primary-Kangundo East
Masinga	19th Feb 2025	10:00am-12:00pm	Kikumini Market-Masinga Central
Yatta	19th Feb 2025	2:00pm-5:00pm	Kaluluini Asst. Chiefs Ground-Matuu
Mwala	20th Feb 2025	10:00am-12:00pm	Masii Stadium-Masii/Vyulya
Matungulu	20th Feb 2025	2:00pm-5:00pm	Kwa Mwaura Chiefs Camp-Matungulu North

NB: Village level consultations to be held on **14th February, 2025** from 10:00 a.m. at the respective Village Administrators' Offices. Written submissions can be sent to the undersigned so as to reach on or before **20th February, 2025**

**County Executive Committee Member - Finance , Economic Planning and Revenue
Management
Machakos County Government
P.O. Box 1996-90100
Machakos
Or
treasury@machakos.go.ke**