

REPUBLIC OF KENYA



COUNTY GOVERNMENT OF MACHAKOS

THE COUNTY TREASURY

PROGRAMME BASED BUDGET FOR THE YEAR ENDING

30TH JUNE 2025

FINANCIAL YEAR 2024/2025

APRIL, 202

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Introduction

The County Government, pursuant to section 104 of the County Government Act, 2012 is expected to plan for the County and no public funds shall be appropriated outside a planning framework developed by the County Executive Committee and approved by the County Assembly.

It is for this reason that Programme-Based Budget is presented to give budgetary effect to Machakos County Integrated Development Plan (2023-2027), and the Annual Development Plan 2024-2025

These estimates are also guided by a three-year Medium-Term Expenditure Framework covering the period from 2024/2025 to 2026/2027. The estimates are further informed by final authorized budget ceilings communicated by the County Assembly through the County Fiscal Strategy Paper 2024.

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.

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 2024/2025 has taken into consideration the existing legal framework more so chapter twelve of the Constitution of Kenya and PFM Act 2012

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.

Resource Envelope

S/No			Printed Revenues FY 2023/2024	Revenues FY 2024/2025	Revenues FY 2025/2026	Revenues FY 2026/2027
1	Equitable Share		9,547,295,309	9,689,368,198	9,865,000,000	9,865,000,000
2	Equalization Fund		-	12,923,347	12,923,347	12,923,347
	Unconditional Grants	Court Fines	14,436,324	1,617,189	14,436,324	14,436,324
		Mineral Royalties	99,716	91,029	99,716	99,716
3	Total Unconditional Grants		14,536,040	1,708,218	14,536,040	14,536,040
	Conditional Grants	Leasing of Medical Equipment	124,723,404	-	-	-
		Community Health Promoters Project	-	83,250,000	-	-
		Road Maintenance Fuel Levy (RMFL)	-	314,847,146	314,847,146	314,847,146
		Aggregated Industrial Parks Programme	100,000,000	-	-	-
		Fertilizer Subsidy Programme	195,350,986	-	-	-
		Kenya Urban Support Project- Urban Institutional Grant (UIG)- World Bank	-	35,000,000	-	-
		Kenya Devolution Support Program (KDSP II)	-	37,500,000	35,000,000	35,000,000
		Kenya Climate Smart Agriculture Project (KCSAP)	90,000,000	-	-	-
		Primary Healthcare in Devolved Context (DANIDA)	14,148,750	11,943,750	14,148,750	14,148,750
		Agricultural Sector Development Support Program (ASDSP II)	3,761,966	-	-	-
		Emergency Locust Response Project (ELRP)	105,095,561	104,600,000	105,095,561	105,095,561
		Aquaculture Business Development Project (IFAD)	15,401,768	12,262,438	15,401,768	15,401,768
		Financing Locally Led Climate Change Action (FLLoCA)Program- County Climate Resilience Investment- World Bank	133,000,000	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
		Livestock Value Chain Support Project	35,809,200	-	-	-
		National Agricultural Value Chain Development Project (NAVCDF)	250,000,000	151,515,152	250,000,000	250,000,000
4	Total Conditional Grants		1,078,291,635	899,418,486	882,993,225	882,993,225
5	Own Source Revenue		2,998,879,462	2,749,783,195	2,829,522,355	2,970,998,472
6	Hospital Revenues		1,008,000,000	600,000,000	550,000,000	605,000,000
7	Asset Disposal		100,000,000	-		
	Total County Budget		14,747,002,446	13,953,201,443	14,154,974,967	14,351,451,084

Summary of Revenues and Expenditures

	Printed Estimates FY 2023/2024	Budget Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027	Budget Allocation (%)
Total Revenue	14,747,002,446	13,953,201,443	14,154,974,967	14,351,451,084	100
Equitable Share	9,547,295,309	9,689,368,198	9,865,000,000	9,865,000,000	69
Equalization Fund	-	12,923,347	12,923,347	12,923,347	0
Conditional Grants	1,078,291,635	899,418,486	882,993,225	882,993,225	6
Unconditional Grants	14,536,040	1,708,218	14,536,040	14,536,040	0
Own Source Revenue	2,998,879,462	2,749,783,195	2,829,522,355	2,970,998,472	20
Hospital Revenues	1,008,000,000	600,000,000	550,000,000	605,000,000	4
Asset Disposal	100,000,000	-	-	-	-
Total Expenditure	14,730,002,447	13,953,201,443	14,289,132,240	14,917,265,071	100
Recurrent Vote	9,588,286,517	9,766,241,010	10,042,639,750	10,611,829,745	70
Compensation to Employees	6,317,696,118	6,335,195,693	6,694,516,045	7,035,204,841	45
Use of Goods and Services	3,155,339,976	3,262,587,099	3,346,330,076	3,574,741,593	23
Grants	115,250,423	168,458,218	1,793,629	1,883,310	1
Development Vote	5,141,715,929	4,186,960,433	4,246,492,490	4,305,435,326	30
Acquisition of Assets	4,164,138,676	3,454,291,947	3,614,008,845	3,672,324,634	25
Grants	977,577,253	732,668,486	632,483,645	633,110,692	5

Summary of Expenditure by Vote

County Entity	Printed Estimates FY 2023/2024	Budget Estimates FY 2024/2025	Printed Estimates FY 2023/2024	Budget Estimates FY 2024/2025	Printed Estimates FY 2023/2024	Budget Estimates FY 2024/2025
	Development		Recurrent		Total	
Office of the Governor	19,578,170	59,830,059	580,874,154	598,849,155	600,452,324	658,679,214
County Public Service Board	3,000,000	21,796,931	38,013,709	38,013,709	41,013,709	59,810,640
Roads, Transport and Public Works.	711,731,765	1,029,916,379	247,436,258	244,405,006	959,168,023	1,274,321,385
County Assembly	292,000,000	174,400,000	1,008,995,826	1,028,995,826	1,300,995,826	1,203,395,826
Agriculture, Food Security and Co-operative Development.	830,637,413	510,740,019	379,572,812	276,621,746	1,210,210,225	787,361,765
Health	994,139,145	522,722,244	4,062,841,431	4,242,640,010	5,056,980,576	4,765,362,254
Water, Irrigation, Environment and Climate Change	718,499,999	605,611,724	134,088,120	146,200,496	852,588,119	751,812,220
Finance, Economic Planning & Revenue Management	474,976,422	246,636,671	983,253,750	994,884,450	1,458,230,172	1,241,521,121
Gender, Youth , Sports & Social Welfare	192,655,003	400,158,502	124,639,769	144,571,815	317,294,772	544,730,317
Trade, Industry, Tourism and Innovation.	508,778,732	130,575,969	178,284,115	157,017,292	687,062,847	287,593,261
Education	172,729,112	110,410,378	546,786,371	560,803,754	719,515,483	671,214,132
Lands, Urban Development, Housing & Energy	167,755,550	236,741,084	240,766,270	236,137,941	408,521,820	472,879,025
Devolution	45,934,618	130,910,474	979,169,215	1,010,248,037	1,025,103,833	1,141,158,511
Office of the County Attorney	9,300,000	6,510,000	83,564,716	86,851,773	92,864,716	93,361,773
Total Vote	5,141,715,929	4,186,960,433	9,588,286,517	9,766,241,010	14,730,002,447	13,953,201,443

Recurrent Expenditure summary by Economic Classification

County Entity		Printed Estimates FY 2023/2024	Budget Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
Office of the Governor	Compensation of Employees	174,794,884	174,873,824	185,274,031	195,657,275
	Operations and Maintenance	406,079,270	423,975,330	454,289,106	527,508,428
	Grants				
	Total	580,874,154	598,849,155	639,563,137	723,165,703
County Public Service Board	Compensation of Employees	30,910,088	32,627,689	34,259,073	35,972,027
	Operations and Maintenance	7,103,621	5,386,020	5,655,321	5,938,087
	Grants				
	Total	38,013,709	38,013,709	39,914,394	41,910,114
Roads, Transport and Public Works.	Compensation of Employees	189,162,813	186,758,309	196,096,224	205,901,036
	Operations and Maintenance	58,273,445	57,646,697	60,529,032	63,555,483
	Grants				
	Total	247,436,258	244,405,006	256,625,256	269,456,519
County Assembly	Compensation of Employees	488,404,060	520,924,464	546,970,687	574,319,222
	Operations and Maintenance	520,591,766	508,071,362	538,274,930	564,738,677
	Grants				
	Total	1,008,995,826	1,028,995,826	1,085,245,617	1,139,057,898
Agriculture, Food Security and Co-operative Development.	Compensation of Employees	246,071,891	239,018,446	247,339,436	259,700,408
	Operations and Maintenance	43,786,538	37,603,300	39,483,465	41,457,638
	Grants	89,714,383	-	-	-
	Total	379,572,812	276,621,746	286,822,901	301,158,047
Health	Compensation of Employees	3,298,345,006	3,464,357,190	3,635,915,050	3,817,710,802
	Operations and Maintenance	764,496,425	695,032,820	793,155,000	836,812,750
	Grants	-	83,250,000	-	-
	Total	4,062,841,431	4,242,640,010	4,429,070,050	4,654,523,552
Water, Irrigation, Environment and Climate change	Compensation of Employees	104,427,692	98,544,555	107,806,798	110,294,490
	Operations and Maintenance	18,660,428	36,655,941	41,886,362	51,916,112
	Grants	11,000,000	11,000,000	-	-
	Total	134,088,120	146,200,496	149,693,160	162,210,602

County Entity		Printed Estimates FY 2023/2024	Budget Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
Finance, Economic Planning & Revenue Management	Compensation of Employees	545,127,207	524,494,268	550,718,981	578,254,930
	Operations and Maintenance	423,590,503	468,681,964	410,487,475	430,144,064
	Grants	14,536,040	1,708,218	1,793,629	1,883,310
	Total	983,253,750	994,884,450	963,000,085	1,010,282,304
Gender, Youth, Sports & Social Welfare	Compensation of Employees	60,365,833	56,818,546	59,659,473	62,642,447
	Operations and Maintenance	64,273,936	87,753,269	81,640,932	85,722,979
	Grants				
	Total	124,639,769	144,571,815	141,300,406	148,365,426
Trade, Industry, Tourism and Innovation.	Compensation of Employees	64,133,459	63,352,510	66,520,136	69,846,143
	Operations and Maintenance	114,150,656	93,664,782	73,883,021	77,577,172
	Grants				
	Total	178,284,115	157,017,292	140,403,157	147,423,315
Education	Compensation of Employees	389,006,920	348,320,563	365,736,591	384,023,420
	Operations and Maintenance	157,779,451	212,483,191	234,762,351	246,500,468
	Grants				
	Total	546,786,371	560,803,754	600,498,942	630,523,889
Lands, Urban Development, Housing & Energy	Compensation of Employees	116,568,561	96,121,506	100,927,581	105,973,960
	Operations and Maintenance	124,197,709	105,016,435	110,267,257	115,780,620
	Grants	-	35,000,000	-	-
	Total	240,766,270	236,137,941	211,194,838	221,754,580
Devolution	Compensation of Employees	589,128,531	506,912,029	574,116,600	610,574,529
	Operations and Maintenance	390,040,684	465,836,008	433,996,845	455,669,187
	Grants	-	37,500,000	-	-
	Total	979,169,215	1,010,248,037	1,008,113,445	1,066,243,716
Office of the County Attorney	Compensation of Employees	21,249,173	22,071,794	23,175,384	24,334,153
	Operations and Maintenance	62,315,543	64,779,979	68,018,978	71,419,927
	Grants				
	Total	83,564,716	86,851,773	91,194,362	95,754,080

County Entity		Printed Estimates FY 2023/2024	Budget Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
Compensation of Employees		6,317,696,118	6,335,195,693	6,694,516,045	7,035,204,841
Operations and Maintenance		3,155,339,976	3,262,587,099	3,346,330,076	3,574,741,593
Grants		115,250,423	168,458,218	1,793,629	1,883,310
TOTAL		9,588,286,517	9,766,241,010	10,042,639,750	10,611,829,745

Development Expenditure summary by Economic Classification

County Entity		Printed Estimates FY 2023/2024	Budget Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
Office of the Governor	Acquisition of Non-Financial Assets	19,578,170	59,830,059	62,821,562	65,962,640
	Grants				
	Total	19,578,170	59,830,059	62,821,562	65,962,640
County Public Service Board	Acquisition of Non-Financial Assets	3,000,000	21,796,931	18,900,000	19,845,000
	Grants				
	Total	3,000,000	21,796,931	18,900,000	19,845,000
Roads, Transport and Public Works.	Acquisition of Non-Financial Assets	711,731,765	715,069,233	726,822,695	763,163,829
	Grants	-	314,847,146	-	-
	Total	711,731,765	1,029,916,379	726,822,695	763,163,829
County Assembly	Acquisition of Non-Financial Assets	292,000,000	174,400,000	183,120,000	192,137,000
	Grants				
	Total	292,000,000	174,400,000	183,120,000	192,137,000
Agriculture, Food Security and Co-operative Development.	Acquisition of Non-Financial Assets	224,932,314	242,362,429	214,730,550	225,467,078
	Grants	605,705,099	268,377,590	305,095,561	305,095,561
	Total	830,637,413	510,740,019	519,826,112	530,562,639
Health	Acquisition of Non-Financial Assets	855,266,991	510,778,494	756,456,188	794,278,997
	Grants	138,872,154	11,943,750	12,540,938	13,167,984
	Total	994,139,145	522,722,244	768,997,125	807,446,981
Water, Irrigation, Environment and Climate change	Acquisition of Non-Financial Assets	585,499,999	468,111,724	530,787,804	544,224,853
	Grants	133,000,000	137,500,000	-	-
	Total	718,499,999	605,611,724	530,787,804	544,224,853
Finance, Economic Planning & Revenue Management	Acquisition of Non-Financial Assets	474,976,422	246,636,671	166,078,864	174,382,807
	Grants				
	Total	474,976,422	246,636,671	166,078,864	174,382,807
Gender, Youth, Sports & Social Welfare	Acquisition of Non-Financial Assets	192,655,003	400,158,502	299,416,427	330,387,248
	Grants				
	Total	192,655,003	400,158,502	299,416,427	330,387,248

County Entity		Printed Estimates FY 2023/2024	Budget Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
Trade, Industry, Tourism and Innovation.	Acquisition of Non- Financial Assets	408,778,732	130,575,969	114,004,767	119,705,006
	Grants	100,000,000	-	-	-
	Total	508,778,732	130,575,969	114,004,767	119,705,006
Education	Acquisition of Non- Financial Assets	172,729,112	110,410,378	115,930,897	121,727,442
	Grants				
	Total	172,729,112	110,410,378	115,930,897	121,727,442
Lands, Urban Development, Housing & Energy	Acquisition of Non- Financial Assets	167,755,550	236,741,084	324,123,924	230,805,449
	Grants				
	Total	167,755,550	236,741,084	324,123,924	230,805,449
Devolution	Acquisition of Non- Financial Assets	45,934,618	130,910,474	153,709,023	161,394,474
	Grants				
	Total	45,934,618	130,910,474	153,709,023	161,394,474
Office of the County Attorney	Acquisition of Non- Financial Assets	9,300,000	6,510,000	30,000,000	-
	Grants				
	Total	9,300,000	6,510,000	30,000,000	-
Acquisition of Non- Financial Assets	4,164,138,676	3,454,291,947	3,696,902,700	3,743,481,824	
Grants	977,577,253	732,668,486	317,636,499	318,263,546	
TOTAL	5,141,715,929	4,186,960,433	4,014,539,199	4,061,745,370	

Fiscal Responsibility

County Entity	Compensation of Employees	Use of Goods	Current Grants	Total Recurrent	Acquisition of Non-Financial Assets	Capital Grants	Total Development	County Entity Total	Budget Allocation (%)
Office of the Governor	174,873,824	423,975,330		598,849,155	59,830,059		59,830,059	658,679,214	5
County Public Service Board	32,627,689	5,386,020		38,013,709	21,796,931		21,796,931	59,810,640	0
Roads, Transport and Public Works.	186,758,309	57,646,697		244,405,006	715,069,233	314,847,146	1,029,916,379	1,274,321,385	9
County Assembly	520,924,464	508,071,362		1,028,995,826	174,400,000		174,400,000	1,203,395,826	9
Agriculture, Food Security and Co-operative Development.	239,018,446	37,603,300		276,621,746	242,362,429	268,377,590	510,740,019	787,361,765	6
Health	3,464,357,190	695,032,820	83,250,000	4,242,640,010	510,778,494	11,943,750	522,722,244	4,765,362,254	34
Water, Irrigation, Environment and Climate change	98,544,555	36,655,941	11,000,000	146,200,496	468,111,724	137,500,000	605,611,724	751,812,220	5
Finance, Economic Planning & Revenue Management	489,771,190	503,405,042	1,708,218	994,884,450	246,636,671	-	246,636,671	1,241,521,121	9
Gender, Youth, Sports & Social Welfare	56,818,546	87,753,269		144,571,815	400,158,502		400,158,502	544,730,317	4
Trade, Industry, Tourism and Innovation.	63,352,510	93,664,782		157,017,292	130,575,969	-	130,575,969	287,593,261	2
Education	348,320,563	212,483,191		560,803,754	110,410,378		110,410,378	671,214,132	5
Lands, Urban Development, Housing & Energy	96,121,506	105,016,435	35,000,000	236,137,941	236,741,084		236,741,084	472,879,025	3
Devolution	506,912,029	465,836,008	37,500,000	1,010,248,037	130,910,474		130,910,474	1,141,158,511	8
Office of the County Attorney	22,071,794	64,779,979		86,851,773	6,510,000		6,510,000	93,361,773	1
	6,300,472,615	3,297,310,177	168,458,218	9,766,241,010	3,454,291,947	732,668,486	4,186,960,433	13,953,201,443	100
Fiscal Responsibility	45	24	1	70	25	5	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 2021/2022-2022/2023

	Approved budget FY 2021/2022	Expenditure FY 2021/2022	Approved budget FY 2022/2023	Expenditure FY 2022/2023
Recurrent	562,108,498	483,535,953	592,144,648	466,629,103
Development	5,080,367	2,996,800	19,334,385	13,638,038
Total	567,188,865	486,532,753	611,479,033	480,267,141

Part E. Summary of the Programmes Key Outputs, Performance Indicators and Targets for FY 2022/2023-2026/2027

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Baseline FY 2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
Programme : Government Co-ordination, Supervisory and Advisory Services							
Outcome:							
Government Co-ordination, Supervisory and Advisory Services	Cabinet Office	Policy Decisions	Number of Policy Documents Adopted	50	50	50	50
	Office of the County Advisors	Government Advisory	Number of advisory reports given	4	4	4	4

Part F. Summary of Expenditure by Programmes and Sub-Programmes FY 2022/2023-2026/2027

Sub- Programme (SP)	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY	Budgeted Estimates FY 2024/2025	Projected Estimates	
			2023/2024		FY 2025/2026	FY 2026/2027
Government Co-ordination, Supervisory and Advisory Services	611,479,033	480,267,141	600,452,324	640,704,213	683,344,093	741,386,645
Total Expenditure	611,479,033	480,267,141	600,452,324	640,704,213	683,344,093	741,386,645

Part G. Summary of Expenditures by Vote Economic Classification 2022/2023-2026/2027

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates	
					FY 2025/2026	FY 2026/2027
(1) Current Expenditure	592,144,648	466,629,103	580,874,154	580,874,154	620,522,531	675,424,005
Compensation to Employees	192,281,283		192,281,283	193,394,599	205,157,898	216,737,437
Use of goods and services	399,863,365		388,592,872	387,479,555	415,364,633	458,686,568
Current Grants	-		-	-	-	-
(2) Capital Expenditure	19,334,385	13,638,038	19,578,170	59,830,059	62,821,562	65,962,640
Acquisition of Non-Financial Assets	19,334,385	13,638,038	19,578,170	59,830,059	62,821,562	65,962,640
Capital Grant			-	-	-	-
Total Expenditure	566,479,033	480,267,141	600,452,324	640,704,213	683,344,093	741,386,645

Part H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification; FY 2022/2023-2026/2027

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates	
					FY2025/2026	FY 2026/2027
Programme I: Government Co-ordination, Supervisory and Advisory Services						

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates	
(1) Current Expenditure	592,144,648	466,629,103	580,874,154	580,874,154	620,522,531	675,424,005
Compensation to Employees	192,281,283		192,281,283	193,394,599	205,157,898	216,737,437
Use of goods and services	399,863,365		388,592,872	387,479,555	415,364,633	458,686,568
Current Grants/Transfers	-		-	-	-	-
(2) Capital Expenditure	19,334,385	13,638,038	19,578,170	59,830,059	62,821,562	65,962,640
Acquisition of Non-Financial Assets	19,334,385	13,638,038	19,578,170	59,830,059	62,821,562	65,962,640
Capital Grants			-	-	-	-
Total Expenditure	611,479,033	480,267,141	600,452,324	640,704,213	683,344,093	741,386,645

COUNTY PUBLIC SERVICE BOARD

Part A: Vision

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

Part B: Mission

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

Part C: Performance Overview and Rationale for Funding

Mandate

- a) Establish and abolish offices in the County public service.
- b) Appoint persons to hold or act in offices of the County public service.
- c) Exercise disciplinary control over, and remove, persons holding or acting in those offices as provided for under this Part
- d) Prepare regular report for submission to the County assembly on the execution of the functions of the Board.
- e) Promote in the County public service the values and principles referred in Article 10 and 232
- f) Evaluate and report to the County assembly on the extent to which the values and principles referred to in Articles 10 and 232 are complied with in the County public service.
- g) Facilitate the development of coherent, integrated human resource planning and budgeting for personnel emoluments in counties.
- h) Advise the County government on human resource management and development.
- i) Advise County government on the implementation and monitoring of the national performance management system.

Expenditure Trends FY 2021/2022-2022/2023

	Approved budget FY 2021/2022	Actual Expenditure FY 2021/2022	Approved budget FY 2022/2023	Actual Expenditure FY 2022/2023
Recurrent	39,763,200	34,202,221	58,718,706	39,691,446
Development	10,00000	-	41,112,751	20,112,751
TOTAL	49,763,200	34,202,221	91,849,457	39,691,446

Part E. Summary of the Programmes Key Outputs, Performance Indicators and Targets for FY 2022/2023-2026/2027

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2022/2023	Actual Achievement FY 2022/2023	Baseline FY 2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
Programme 1.0: Administration and Support Services									
Outcome: equipped Public officers in Machakos County									
SP 1.1 Board and Secretariat Training (Local and International)	CPSB	Trained Board and Secretariat officers	No. of Trained Officers in the CPSB	0	53	8	10	12	10
SP 1.2 Induction of County Chief Officers	CPSB	Trained County Chief Officers Clocking System	No. trained County Chief Officers	0	0	34	0	37	0
S.P. 1.3 Training of Human Resource Officers	CPSB	Trained HROs	No. of trained HROs	0	0	15	25	10	20
S.P. 1.4 Staff Motivation	CPSB	Motivated public officers	No. of motivated public officers	0	0	30	30	30	60
S.P. 1.5 Motor Vehicles	CPSB	Motor vehicles acquired	No. of motor vehicles purchased	0	0	3	3	1	0
S.P. 1.6 Laptops	CPSB	Laptops acquired	No. of Laptops Purchased	0	0	15	2	0	0
S.P. 1.7 Desktop Computers Plus UPS	CPSB	Desktop Computers acquired	No. of Desktop Computers purchased	0	0	15	10	6	0
S.P. 1.8 Independent Internet Connectivity	CPSB	Installed internet system	% of internet connectivity installed	0	0	1	0	0	0
Programme 2.0: Human Resource Audit									
Outcome: compliance level on; <i>2/3 Gender Rule, Minority rule and 5% rule (PLWD)</i>									
SP 2.1: Human Resource Audit	CPSB	Human Resource Audit conducted	No. of Human Resource Audit conducted	0	0	0	1	0	1
Programme 3.0: Development of Staff Establishment Document									

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2022/2023	Actual Achievement FY 2022/2023	Baseline FY 2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
Outcome: County Staff Establishment Document									
SP 3.1 Staff Establishment Document	CPSB	Staff Establishment document prepared	Departmental Staff Establishment	0	0	23	0	0	0
Programme 4.0: Human Resource Recruitment and Data Management System									
Outcome: Improved Recruitment process and Staff Data Management									
S.P. 4.1 HR Recruitment and Management system	CPSB	HR Recruitment and Data management system purchased	No. of HR System purchased	0	0	0	1	0	0
Programme 5.0: Infrastructure Development									
Outcome: Good working environment									
S.P 5.1 Construction and equipping an Office Block	CPSB	Office Block constructed	% of Office block completed	0	0	1	1	1	2
S.P. 5.2 Generator	CPSB	Generator purchased	No. of Generators purchased	0	0	1	0	0	0

Part F. Summary of Expenditure by Programmes and Sub-Programmes FY 2022/2023-2026/2027

Sub- Programme (SP)	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY	Budgeted Estimates FY 2024/2025	Projected Estimates	
			2023/2024		FY 2025/2026	FY 2026/2027
Human Resource services	99,831,457	59,804,197	41,013,709	59,810,640	58,814,394	61,755,114
Total Expenditure	99,831,457	59,804,197	41,013,709	59,810,640	58,814,394	61,755,114

Part G. Summary of Expenditures by Vote Economic Classification 2022/2023-2026/2027

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates	
					FY 2025/2026	FY 2026/2027
(1) Current Expenditure	58,718,706	39,691,446	38,013,709	38,013,709	39,914,394	41,910,114
Compensation to Employees	31,051,809		30,910,088	32,627,689	34,259,073	35,972,027
Use of goods and services	27,666,897		7,103,621	5,386,020	5,655,321	5,938,087
Current Grants	-		-	-	-	-
(2) Capital Expenditure	41,112,751	20,112,751	3,000,000	21,796,931	18,900,000	19,845,000
Acquisition of Non-Financial Assets	41,112,751	20,112,751	3,000,000	21,796,931	18,900,000	19,845,000
Capital Grants	-		-	-	-	-
Total Expenditure	99,831,457	59,804,197	41,013,709	59,810,640	58,814,394	61,755,114

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

Mandate

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

Expenditure Trends FY 2020/2021-2021/2022

Vote	Approved Estimates FY 2021/2022	Expenditure FY 2021/2022	Approved Estimates FY 2022/2023	Expenditure FY 2022/2023
Recurrent	199,278,515.00	195,815,377.00	255,285,090.00	117,144,574.00
Development	818,815,827.00	581,561,229.00	634,490,070.00	728,607,402.00
TOTAL	1,018,094,342.00	777,376,606.00	889,775,160.00	845,751,976.00

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

Major achievements during the period were grading of 1,600km, routine maintenance of various roads, Construction of Matuu Office, Office at Machakos, International Conference Facility, renovation of Mavoko Sub-County Offices, Landscaping of County Office, cabro- works and boundary wall at the Machakos office

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

a) Roads & Transport

- i. Major roads
 - The county re-carpeted Masaku Avenue Road,
 - Constructed Mwala Market Road Storm Water Drainage system.
 - Repair of Potholes on Selected Paved Roads within Machakos County.
- ii. Access roads - The county made routine Maintenance of rural access roads opening up inaccessible areas and improving road network across the county.
- iii. Barabara Mashinani Program - Rehabilitation and grading of rural roads done under the opening up access to new and existing feeder roads.
- iv. Public Transportation
 - Carried out maintenance of road and road-related infrastructure through marking of roads, pothole patching, installation of signage.
 - Re-carpeting of the Main Machakos town Bus Park terminus and others across the county, providing a safer, more efficient, and user-friendly experience for commuters while aligning with modern transportation standards and sustainability goals.
- v. Fleet Management - Carried out a comprehensive motor vehicle audit enhancing accountability in the management of County Motor assets.

b) Public Works

- i. Completion of office block at the transport department
- ii. 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.
- iii. Construction of “Thin Tall Building” at the Machakos New City, which is at 70% completion rate and is set to house several county departments.
- iv. Routine maintenance of government buildings for better working environment.
- v. Fencing and securing of government installations (Garage, Head Quarters, Transport offices) to improve on security.

Constraints and challenges in budget implementation

- i. Delayed disbursement of funds by the exchequer
- ii. High cost of maintenance and repairs of Equipment
- iii. Extensive and challenging terrain of the road network
- iv. Inadequate Funding and budget allocation
- v. Low capital of local contractors
- vi. Encroachment on road reserves by both permanent and semi-permanent structures.
- vii. Uncoordinated installation of services on road reserves by the various service providers (Electricity, sewerage, water, telecommunication infrastructure)

viii. Undefined classes of roads between KERA, KENHA, KURA and County Government Roads.

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

a) Roads & Transport

- i. Major roads
 - Mlolongo – Gossip – Police Road (Phased) 4.3 kms
 - Kathalani – Kaviani Road (Phased) 3.2 kms
 - Katangi – Kinyaata – Kithimani Road (Phased) 5 kms
- ii. Access roads and KRB Funding- The county made routine Maintenance of rural access roads opening up inaccessible areas and improving road network across the county supported by the KRB funding for routine maintenance.
- iii. County Fleet Management - Hire of Equipment for maintenance of roads works, Public Road Maintenance. Repair of Potholes, Road marking & signage, Supply Refined Fuels and Lubricants for Roads grading programme and Maintenance of plant machinery and small equipment and purchase of tools and equipment Countywide
Access roads - The county made routine Maintenance of rural access roads opening up inaccessible areas and improving road network across the county.
- iv. Public Transportation
 - a) Carry out maintenance of road and road-related infrastructure through marking of roads, pothole patching, installation of signage.
 - b) Re-carpeting of roads across the county, providing a safer, more efficient, and user-friendly experience for commuters while aligning with modern transportation standards and sustainability goals.

b) Public Works

- i. Construction of Governors Residence and Deputy Governor’s Residence
- ii. 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 and valuation of county buildings
- iii. Construction of “Thin Tall Building” at the Machakos New City and is set to house several county departments and other non-residential construction across the County.
- iv. Routine maintenance and refurbishment of government buildings for better working environment.

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 2022/2023-2026/2027

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2022/2023	Actual Achievement FY 2022/2023	Baseline FY 2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
Programme 1: Roads & Transport									
Sub Programme 1.1: General Administration and Support services									
Support Services	Roads & Transport	Efficiency in service delivery	Percentage of customer satisfactory and number of staff trained	100%	100%	100%	100%	100%	100%
Sub Programme 1.2: Road Development, Maintenance and Management									
Road maintenance	Roads & Transport	Road grading, restoration and marked	Number of kilometers of roads marked; kilometers of roads graded; kilometers of restored roads.	Grading=1600km	Grading=1600km	Grading=1600km	Grading=1600km	Grading=1600km	Grading=1600km
				Gravelled=30km	Gravelled=30km	Gravelled=30km	Gravelled=35km	Gravelled=40km	Gravelled=40km
				Road Marked=30km	Road Marked=30km	Road Marked=30km	Road Marked=40km	Road Marked=45km	Road Marked=45km
				Metres of Drift=1400m	Metres of Drift=1400m	Metres of Drift=1400m	Metres of Drift=1500m	Metres of Drift=1550m	Metres of Drift=1550m
				Metres of Culvert=1300m	Metres of Culvert=1300m	Metres of Culvert=1300m	Metres of Culvert=1400m	Metres of Culvert=1500m	Metres of Culvert=1500m
				No. of Gabions=2400	No. of Gabions=2400	No. of Gabions=2400	No. of Gabions=2500	No. of Gabions=2600	No. of Gabions=2600
Reconstruction and rehabilitation of roads	Roads & Transport	Rehabilitated and reconstructed Roads	Kilometers of roads rehabilitated and reconstructed	Road constructed/tarmacked=10km	Road constructed/tarmacked=10km	Road constructed/tarmacked=15km	Road constructed/tarmacked=5km	Road constructed/tarmacked=5km	Road constructed/tarmacked=5km

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2022/2023	Actual Achievement FY 2022/2023	Baseline FY 2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
Road consultancy and designs	Roads & Transport	Road designs developed	Number of designs completed	3	3	3	3	3	3
Sub Programme 1.3: County Fleet Management									
Policy development	Roads & Transport	County fleet management policy	Number of policy documents developed	1	1	1	1	1	1
Repair and maintenance Programmes	Roads & Transport	Regular repairs and maintenance of County vehicles	Percentage of County vehicles repaired and regularly maintained.	100%	75%	75%	80%	80%	80%
Programme 2: Public Works									
Sub Programme 2.1: County Government Building Services									
Building maintenance	Public Works	Well Maintained Government building	Percentage of County Buildings maintained	100%	100%	100%	100%	100%	100%
Provision of new buildings	Public Works	Construction of County Government Buildings	Percentage of County Buildings Completed	25%	20%	20%	15%	15%	15%

Part F. Summary of Expenditure by Programmes and Sub-Programmes FY 2022/2023-2026/2027

Sub-Programme (SP)	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budget Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
Programme: 1. Roads & Transport						
Sp: 1.1 General Administration and Support	249,370,118	241,028,871	257,036,258	225,385,306	236,654,571	248,487,300
Sp: 1.2 Road Development and Maintenance	364,989,878	348,340,552	377,700,000	836,352,146	527,580,250	553,959,263
S.P 1.3 County Fleet Management	140,301,765	139,237,979	112,100,000	124,941,697	129,188,782	135,648,221
Total expenditure of Programme 1	754,661,761	728,607,402	746,836,258	1,186,679,149	893,423,603	938,094,783
Programme: 2. Public Works						
SP: 2.1 County Government Building Services	135,113,399	117,144,574	212,331,765	87,642,236	90,024,348	94,525,565
Total Expenditure Programme 2	135,113,399	117,144,574	212,331,765	87,642,236	90,024,348	94,525,565
Total Expenditure of Vote	889,775,160	845,751,976	959,168,023	1,274,321,385	983,447,951	1,032,620,348

Part G. Summary of Expenditures by Vote Economic Classification 2022/2023-2026/2027

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budget Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
(1) Current Expenditure	255,285,090	246,490,779	247,436,258	244,405,006	256,625,256	269,456,519
Compensation to Employees	175,819,987	-	189,162,813	186,758,309	196,096,224	205,901,036
Use of goods and services	79,465,103	72,446,037	58,273,445	57,646,697	60,529,032	63,555,483
Other Current Transfers						
(2) Capital Expenditure	634,490,070	599,261,197	711,731,765	1,029,916,379	726,822,695	763,163,829
Acquisition of Non-Financial Assets	634,490,070	599,261,197	711,731,765	715,069,233	726,822,695	763,163,829
Other Development /Other Capital Transfers	-	-	-	314,847,146	-	-
Total Expenditure of the Vote	889,775,160	845,751,976	959,168,023	1,274,321,385	983,447,951	1,032,620,348

Part H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification; FY 2022/2023-2026/2027

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/24	Baseline Estimates FY 2023/2024	Budget Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
Programme: 1. Roads & Transport						
Sp: 1.1 General Administration and Support						
(1) Current Expenditure	181,786,711	174,044,742	196,036,258	198,878,309	208,822,224	219,263,336
Compensation to Employees	175,819,987		189,162,813	186,758,309	196,096,224	205,901,036
Use of goods and services	5,966,725		6,873,445	12,120,000	12,726,000	13,362,300
(2) Capital Expenditure	67,583,407	66,984,129	61,000,000	26,506,997	27,832,347	29,223,964
Acquisition of Non-Financial Assets	67,583,407	66,984,129	61,000,000	26,506,997	27,832,347	29,223,964
Total Expenditure	249,370,118	241,028,871	257,036,258	225,385,306	236,654,571	248,487,300
Sp: 1.2 Road Development and Maintenance						
(1) Current Expenditure	833,214	436,478	1,200,000	1,505,000	1,580,250	1,659,263

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/24	Baseline Estimates FY 2023/2024	Budget Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
Compensation to Employees	-	-				
Use of goods and services	833,214	436,478	1,200,000	1,505,000	1,580,250	1,659,263
(2) Capital Expenditure	364,156,664	347,904,074	376,500,000	834,847,146	526,000,000	552,300,000
Acquisition of Non-Financial Assets	364,156,664	347,904,074	376,500,000	520,000,000	526,000,000	552,300,000
Other Development /Other Capital Transfers	-	-		314,847,146	-	-
Total Expenditure	364,989,878	348,340,552	377,700,000	836,352,146	527,580,250	553,959,263
S.P 1.3 County Fleet Management						
(1) Current Expenditure	72,551,765	71,909,709	40,100,000	25,941,697	27,238,782	28,600,721
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	72,551,765	71,909,709	40,100,000	25,941,697	27,238,782	28,600,721
(2) Capital Expenditure	67,750,000	67,328,270	72,000,000	99,000,000	101,950,000	107,047,500
Acquisition of Non-Financial Assets	67,750,000	67,328,270	72,000,000	99,000,000	101,950,000	107,047,500
Total Expenditure	140,301,765	139,237,979	112,100,000	124,941,697	129,188,782	135,648,221
Total Programme 1	754,661,761	728,607,402	746,836,258	1,186,679,149	893,423,603	938,094,783
Programme: 2. Public Works						
SP: 2.1 County Government Building Services						
(1) Current Expenditure	113,399	99,850	10,100,000	18,080,000	18,984,000	19,933,200
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	113,399	99,850	10,100,000	18,080,000	18,984,000	19,933,200
Other current Transfers						
(2) Capital Expenditure	135,000,000	117,044,724	202,231,765	69,562,236	71,040,348	74,592,365
Acquisition of Non-Financial Assets	135,000,000	117,044,724	202,231,765	69,562,236	71,040,348	74,592,365
Total Expenditure Programme 2	135,113,399	117,144,574	212,331,765	87,642,236	90,024,348	94,525,565
Total Expenditure of the Vote	889,775,160	845,751,976	959,168,023	1,274,321,385	983,447,951	1,032,620,348

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 outcome 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 2021/2022-2022/2023

	Approved Estimates FY 2021/2022	Actual Expenditure FY 2021/2022	Approved Estimates FY 2022/2023	Actual Expenditure FY 2022/2023
Recurrent	4,146,184,585	4,066,197,489	3,921,205,706	3,867,858,032
Development	372,820,759	103,803,265	725,101,281	209,589,012
TOTAL	4,519,005,344	4,170,000,754	4,646,306,987	4,077,447,044

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

Part E: .Summary of the programmes Key outputs,Performance Indicators and Targets for FY 2022/2023-2026/2027

Sub Programme	Deliv ery unit	Key Outputs	Key Performance Indicators	Baseline FY2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
Programme 5.1: Administration and planning							
Overall objective: improve the quality of health information							
Overall outcome: Better and Evidence based decisions							
SP 5.1.1 Employee Compensation		Enhanced Service delivery	No. of employees compensated	2523	3185	4085	5072
SP 5.1.2 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
SP5.1.3 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

Sub Programme	Delivery unit	Key Outputs	Key Performance Indicators	Baseline FY2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
5.1.4 Human resource for Health	HRH	Meetings with CPSB and other cross cutting sectors held	No. of meetings held	3	4	2	2
		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		

Programme 5.2 Preventive and Promotive health services.

Overall objective: To have a conducive Health environment

Overall outcome: Community free of diseases

SP 5.2.1 Water sanitation and hygiene	Public health	Trained Staff on WASH/IPC	No. of staff trained on WASH/IPC	500		500	500
		Procured household water treatment tabs	No. of Procured household water treatment tabs	1		1	1
		Sensitized schools on menstrual hygiene	No. of schools sensitized on menstrual hygiene	300		300	300
SP 5.2.2 Staff establishment		Employed Health Officers	No. of employed Public health officers	20		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
SP 5.2.3 Health Promotion services		Sensitized officers on Public Health Acts and policies	No. of officers sensitized on Public Health Acts and policies.	4		4	4
		Procured and Disseminated Public Health IEC materials.	No. of Procured and Disseminated Public Health IEC materials	1		1	1
		Health promotion talk shows held	No. of Health promotion media Talk shows held	12		12	12
SP 5.2.4 Disease surveillance and Response		Trained health workers on IDSR	No. of Trained health workers on IDSR	100		100	100
		Operationalized Public Health emergency operation Centre's at health facilities	No. of operationalized Public Health emergency operation Centre's	20		10	10
		Sensitized community on event based disease surveillance	No. of sensitization programs held	2		2	2
		Prepared Emergency fund for disease out breaks	Amount of emergency fund set aside for disease out breaks	1		1	1
SP 5.2.5 Environmental Health		Enacted county environmental health bill	No. enacted environmental health bills	0		0	0
		Commemorated World annual environment health day	No. of World Environment health days commemorate	1		1	1
SP 5.2.6 Neglected tropical diseases		Strengthened climate change mitigation measures (water and air pollution)	No. of mitigation measures for Strengthening climate change	5		5	5
		Strengthened healthcare waste management in Health facilities	No. of health facilities with strengthened healthcare waste management	30		30	30
		Constructed pharmaceutical waste incinerator	No. of pharmaceutical waste incinerators constructed	0		0	0
		Procured chemicals for Microbes ,Vector and rodent control	No. of chemicals for Microbes ,Vector and rodent control procured	1500		1500	1500

Sub Programme	Deliv ery unit	Key Outputs	Key Performance Indicators	Baseline FY2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
SP 5.2.7 Food quality control and standards		Procured public health protective gear	No. of public health protective gear procured and in use	500		500	500
		Sensitized Community on awareness creation	No. of community sensitization forums held	9		9	9
		Established food laboratory	No. of Established food laboratories	0		1	0
		Procured Food and water quality sampling kits	No. of Food and water quality sampling kits procured	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
SP 5.2.8 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
SP 5.2.9 Community level 1 services		Prompt stipend payment of community health volunteer	No. of community health volunteers	2820		2820	2820
SP 5.2.14 Reproductive Health	repro ducti ve healt h	Trained Health care workers on BEmNOC	No. of Health care workers trained on BEmNOC	60		60	60
		Maternity Unit Equipment sets delivered	No. of maternity unit equipment sets delivered.	15		15	15
		Trained Antenatal Care groups	No. of Group Antenatal care Trainings done	30		40	25
		Trained health care workers on PAC services	No. of health care workers trained on PAC services	40		40	40
		Secured Equipment's, Bony pelvis for MVA, MVA sets	No. of Equipment's, Bony pelvis for MVA, MVA sets secured	0		20	20
		Trained health care workers on LARC	No. of health care workers trained on LARC	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		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
		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
		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
		Equipped skills laboratories	No. of Skills laboratories equipped	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	0
		Constructed new born units	No. of New born Units constructed	1		1	1
		Equipped New born units	No. of New born Units equipped	1		1	1
		Quality Standards of care Biannual Supervision	No. of standards of care biannual supervision activities	2		2	2
		Secured ELK 800G-Fetal monitors	No. of ELK 800G-Fetal monitors secured.	14		14	14
		Recruited Health care Staff	No. of Health care Staff recruited	5		5	2
		Vibrant working staff , CHVs,	No. of working staff and CHVs,	9		9	9
		Training staff on community MH activities	No. of Trained staff on community MH activities	1293		1293	1293
		Briefed HCW with Good MH/good personal habits	No. of HCW briefed with Good MH/good personal habits	2586		2586	2586
		Sensitized public on MH services	No of experts carrying awareness on of MH services	5		5	5

Sub Programme	Delivery unit	Key Outputs	Key Performance Indicators	Baseline FY2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
		Equipped staff with new updates for improved performance	No. of staff equipped with new updates for improved performance	1200		450	450
		Good MH, good personal habits	No. of HCW with good MH, good personal habits	1200		450	450
		MH campaigns	No. of MH campaigns held	5		5	5
		Reduced staff shortages	No. of staff recruited	5		5	2
		Vibrant working staff, CHVs,	No. of working staff, CHVs	0.25		0.25	0.25
		Equipped staff with new updates for improved performance	No. of staff equipped with new updates	0		1	1
SP 5.2.13 Model Youth Friendly Centre's.	YFS	Constructed Youth Friendly Centre's	No. of constructed Youth Friendly Centre's	2		2	0
		Equipped Youth Friendly Centre's	No. of equipped Youth Friendly Centre's	2		2	0
SP 5.2.15 Vaccines and Immunization	EPI	Distributed Vaccines	No. of vaccines collected from RVS and Distributed	20000		20000	20000
		Outreaches in hard-to-reach areas	No. of outreached hard-to-reach areas	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
		Established County EPI store (cold room)	No. of EPI stores established	1		0	0
		Procured LPG Gas X 3330	No. of LPG Gas X 3330 procured	48		48	48
		Procured RTM & FT2	No. of RTM & FT2 procured	2		0	0
		Procured CCE in Delivery points	No. of CCE delivery points	4		4	4
		Defaulter tracing in all the 278 immunizing facilities	No. of defaults	178		178	178
SP 5.2.16 HIV/TB	HIV/TB	Implemented and sustained County-owned and county-led quality HIV/TB	No. of HIV transition meetings held	4			4

Sub Programme	Delivery unit	Key Outputs	Key Performance Indicators	Baseline FY2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
		prevention, care and treatment services.					
		Empowered HCWs to plan, integrated and managed routine health HIV provision and integration of services	Number of HCWs sensitized	100		100	100
		Strengthened and expanded KP HIV services in the County	Number of KP site operational	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
		Enhanced support supervision and mentorship by the health management teams.	No. Supportive supervision done	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		27	32
		Strengthened PMTCT/OVC integration services and supplies	No. of facility with integrated services	4		8	8
		Scaled up PrEP among adolescent, KP and general population	No. of sites offering PreP services	1		1	1
		Enhanced HIV/TB services and case management	% of sites providing TB services	1		1	1
		Strengthened continuous Quality Improvement (QI) systems in the County	% of site with CQI projects	1		1	1
		Improved patient retention, adherence and Viral suppression services	% of patients retained and suppressed	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

Sub Programme	Deliv ery unit	Key Outputs	Key Performance Indicators	Baseline FY2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
		Strengthened Institutional coordination and collaboration in HIV /TB prevention, care and treatment activities.	No. HIV/TB stakeholders coordination forum held	4		4	4
		Strengthened coordination of SGBV Management and response	No. of SGBV coordination forums held	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		1	0
		Transition of management of sub-grants	No. of business assessments done	4		4	4
			Functional G2G funding				
		Operationalized national HIV plan and collaborations	Availability of HIV implementation plan	0		0	0
		Facilitated County transition and collaboration HIV/TB meetings	No. of meetings held	2		4	4
Programme 5.3 Curative and Rehabilitative Health Services							
Objective: To facilitate healing and recovery of patients							
Outcome: Healthy communities							
SP 5.3.1 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
		Recruitment of Occupational Orthopaedic Technologists	No. of Orthopaedic Technologists Recruited.	25	30	35	45
SP 5.3.2 Rehabilitation services	rehabilitative	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

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 5.3.3 Disability Mainstreaming		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
		Trained CHVS on early identification & referral of disabilities	No. of CHVS trained on early identification & referral of disabilities	500	500	500	500
		Trained disability assessment boards	No. of disability assessment members trained.	35	35	35	35
SP 5.3.4 Health Products and Technologies	HPTU	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
		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

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 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
		Traned 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 attend ed 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 5.3.5 AMR	Antimicrobial resistance (AMR) among ‘one health’ (OH) stakeholders in public health events	No. of memorandum	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 AMR surveillance HPTs)	1	1	1	1	
	Promoted OH activities	No. of AMR advocacy activities (Outreaches, World antimicrobial awareness week WAAW)	4	4	4	4	
	Community and facility pharmacovigilance (PV) advocacy, behaviour change/risk communication,	No. of quarterly reports on PV activities	4	4	4	4	

Sub Programme	Delivery unit	Key Outputs	Key Performance Indicators	Baseline FY2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
		Quarterly County and Sub-county PV review.	No. of quarterly PV review meetings and action plans	4	4	4	4
		PV and HPT surveillance	No. of staff sensitized in PV	50	50	50	50
		Staff					
		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
		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		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
			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	
		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	
		Maintained E2E HPT visibility system	No. of annual and periodic maintenance record of E2E system	1	1	1	
		Drug interaction checker at the level 5 and 4 level 4 facilities	No. of drug interaction checkers	1	11	1	
		Sufficient temperature monitoring of stores	No. of digital temperature loggers in the county with online activity	60	60	40	
		Sufficient HPT storage in facilities	No. of Renovated, shelved and palleted HPT stores in all facilities	5	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	
		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	

Sub Programme	Delivery unit	Key Outputs	Key Performance Indicators	Baseline FY2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
		Facilities with good HPT warehousing practices	No. of tools available HPT stores management in all facilities	200	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	
		Availability of in-patient pharmacies at L4, L5.	No. of constructed and equipped in-patient pharmacies at L4 & L5.	1	1	1	
		Availability of digital X-ray services	No. of functional digital X-rays	1	1	0	
		Availability of ultrasound (U/S) services	No. of functional Ultrasound at Mwala and Mavoko L4	1	1	0	
		Picture Archiving and Communication System (PACS) system for digital image transmission	No. of PACS at Machakos L5	0	0	1	
		Identified needs for disposal of unwanted HPTs	No. of assessed capacity for pharmaceutical waste disposal	1	0	0	
		Installed and Commissioned HPT waste disposal system	No. of functional pharmaceutical waste disposal system.	0	1	0	
		Disposal of HPT waste.	No. of HPT waste disposal reports	1	0	0	
		Maintained HPT waste disposal system	No. of maintenance logs.	1	1	1	
SP 5.3.6 Diagnostic/laboratory services	laboratory	Lab reports	No. of reports	12	12	12	12
		Renovated lab	No. of labs renovated	0	4	4	
		Registered ISO 15189 on labs	No. of registered labs	2	5	5	
		Employed lab staff	No. of lab staff employed	5	15	15	15

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 5.3.7 Nursing services	Nursing	Quality nursing care	No. of hospitals implementing nursing process	11	11	11	
			No. of Educational meetings held	20	20	20	
		Reviewed files	No. of files reviewed	15000	15000	15000	

Part F. Summary of Expenditure by Programmes and Sub-Programmes FY 2022/2023-2026/2027

Sub Programmes	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budget Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
Programme1: General administration & support services						
SP:1.1 support services	3,743,006,634	3,464,088,129	3,957,217,160	3,941,579,434	4,364,067,175	4,582,270,533
Total Expenditure of Sub Programme 1	3,743,006,634	3,464,088,129	3,957,217,160	3,941,579,434	4,364,067,175	4,582,270,533
Programme2: Curative & Rehabilitative Health Services						
SP:2.1 Machakos Level 5	513,938,106	432,244,247	311,429,588	159,379,350	376,500,000	395,325,000
Total Expenditure of Sub Programme 2.1	513,938,106	432,244,247	311,429,588	159,379,350	376,500,000	395,325,000
SP:2.2 Kangundo level 4	59,212,125	41,557,683	69,100,000	64,100,000	97,900,000	102,795,000
Total Expenditure of Sub Programme 2.2	59,212,125	41,557,683	69,100,000	64,100,000	97,900,000	102,795,000
SP:2.3 Matuu level 4	52,543,785	30,087,412	69,600,000	62,500,000	62,500,000	65,625,000
Total Expenditure of Sub Programme 2.3	52,543,785	30,087,412	69,600,000	62,500,000	62,500,000	65,625,000
SP:2.4 Kathiani level 4	33,002,893	15,434,341	71,593,866	61,000,000	67,500,000	74,875,000

Sub Programmes	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budget Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
Total Expenditure of Sub Programme 2.4	33,002,893	15,434,341	71,593,866	61,000,000	67,500,000	74,875,000
SP:2.5 Mwala level 4	19,254,971	8,106,031	66,600,000	32,500,000	54,000,000	56,700,000
Total Expenditure of Sub Programme 2.5	19,254,971	8,106,031	66,600,000	32,500,000	54,000,000	56,700,000
SP:2.6 Kimiti level 4	4,305,321	2,911,663	48,600,000	26,500,000	43,000,000	45,150,000
Total Expenditure of Sub Programme 2.6	4,305,321	2,911,663	48,600,000	26,500,000	43,000,000	45,150,000
SP:2.7 Masinga level 4	4,465,150	2,983,911	50,600,000	36,600,000	47,500,000	49,875,000
Total Expenditure of Sub Programme 2.7	4,465,150	2,983,911	50,600,000	36,600,000	47,500,000	49,875,000
SP:2.8 Athi river level 4	29,428,400	3,046,944	40,600,000	20,500,000	35,000,000	36,750,000
Total Expenditure of Sub Programme 2.8	29,428,400	3,046,944	40,600,000	20,500,000	35,000,000	36,750,000
SP:2.9 Mutituni level 4	6,428,399	5,046,911	41,600,000	20,500,000	36,500,000	38,325,000
Total Expenditure of Sub Programme 2.9	6,428,399	5,046,911	41,600,000	20,500,000	36,500,000	38,325,000
SP:2.10 Ndithini level 4	6,330,071	4,860,275	51,600,000	36,500,000	45,000,000	47,250,000
Total Expenditure of Sub Programme 2.10	6,330,071	4,860,275	51,600,000	36,500,000	45,000,000	47,250,000
SP:2.11 Kalama level 4	5,758,492	3,861,665	40,600,000	25,500,000	34,500,000	36,225,000
Total Expenditure of Sub	5,758,492	3,861,665	40,600,000	25,500,000	34,500,000	36,225,000

Sub Programmes	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budget Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
Programme 2.11						
Total Expenditure programme 2	734,667,713	550,141,083	861,923,454	545,579,350	899,900,000	948,895,000
Programme 3: Promotive & Preventive services						
SP:3.1 Public Health	148,487,640	58,217,832	237,839,963	289,203,470	149,400,000	156,870,000
Total Expenditure of Sub Programme 3.1	148,487,640	58,217,832	237,839,963	289,203,470	149,400,000	156,870,000
Programme 4: Emergency services						
SP:4.1 Emergency services	20,145,000	5,000,000	-	-	-	-
Total Expenditure of Sub Programme 4.1	20,145,000	5,000,000	-	-	-	-
Total Expenditure of the vote	4,646,306,987	4,077,447,044	5,056,980,576	4,776,362,254	5,413,367,175	5,688,035,533

Part G. Summary of Expenditures by Vote Economic Classification 2022/2023-2026/2027

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budget Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
(1) Current Expenditure	3,921,205,705	3,864,946,369	4,062,841,431	4,242,640,010	4,429,070,050	4,654,523,552
Compensation to Employees	3,304,689,875	-	3,298,345,006	3,464,357,190	3,635,915,050	3,817,710,802
Use of goods and services	496,583,485	-	564,496,425	631,739,150	628,155,000	659,562,750
Current Transfers to Government Agencies	-	-	-	-	-	-
Other Recurrent	119,932,346	-	200,000,000	146,543,670	165,000,000	177,250,000
Social Benefits						
(2) Capital Expenditure	725,101,281	212,500,675	994,139,145	522,722,244	768,997,125	807,446,981
Acquisition of Non-Financial Assets	430,025,115	-	855,266,991	496,629,744	741,600,000	778,680,000

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budget Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
Capital Transfers to Government Agencies	295,076,166	-	138,872,154	26,092,500	27,397,125	28,766,981
Other Development						
Total Expenditure of the Vote	4,646,306,986	4,077,447,044	5,056,980,576	4,765,362,254	5,198,067,175	5,461,970,533

Part H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification; FY 2022/2023-2026/2027

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budget Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
Programme1: General administration & support services						
SP:1.1 support services						
(1) Current Expenditure	3,370,520,468	3,369,973,385	3,418,345,006	3,539,357,190	3,736,670,050	3,923,503,552
Compensation to Employees	3,304,689,875		3,298,345,006	3,464,357,190	3,635,915,050	3,817,710,802
Use of goods and services	65,830,593		120,000,000	75,000,000	100,755,000	105,792,750
Current Transfers to Government Agencies	-		-			
Other Recurrent	-		-			
Social Benefits	-		-			
(2) Capital Expenditure	372,486,166	94,114,744	538,872,154	402,222,244	627,397,125	658,766,981
Acquisition of Non-Financial Assets	77,410,000		400,000,000	376,129,744	600,000,000	630,000,000
Capital Transfers to Government Agencies	295,076,166		138,872,154	26,092,500	27,397,125	28,766,981
Other Development	-					
Total Expenditure	3,743,006,634	3,464,088,129	3,957,217,160	3,941,579,434	4,364,067,175	4,582,270,533
Programme2: Curative & Rehabilitative Health Services						
SP:2.1 Machakos Level 5						

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budget Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
(1) Current Expenditure	357,738,106	345,120,857	169,429,588	146,379,350	163,500,000	171,675,000
Compensation to Employees	-		-	-	-	-
Use of goods and services	289,894,644		94,429,588	90,835,680	113,500,000	119,175,000
Current Transfers to Government Agencies	-					
Other Recurrent	67,843,462		75,000,000	55,543,670	50,000,000	52,500,000
Social Benefits						
(2) Capital Expenditure	156,200,000	87,123,390	142,000,000	8,000,000	30,000,000	31,500,000
Acquisition of Non-Financial Assets	156,200,000		142,000,000	8,000,000	30,000,000	31,500,000
Capital Transfers to Government Agencies	-					
Other Development	-					
Total Expenditure	513,938,106	432,244,247	311,429,588	154,379,350	193,500,000	203,175,000
SP:2.2 Kangundo level 4						
(1) Current Expenditure	47,712,125	39,256,958	54,100,000	46,100,000	53,000,000	55,650,000
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	22,254,065		34,100,000	31,100,000	38,000,000	39,900,000
Current Transfers to Government Agencies						
Other Recurrent	25,458,060		20,000,000	15,000,000	15,000,000	15,750,000
Social Benefits						
(2) Capital Expenditure	11,500,000	2,300,725	15,000,000	12,000,000	12,600,000	13,230,000
Acquisition of Non-Financial Assets	11,500,000		15,000,000	12,000,000	12,600,000	13,230,000
Capital Transfers to Government Agencies	-					
Other Development	-					
Total Expenditure	59,212,125	41,557,683	69,100,000	58,100,000	65,600,000	68,880,000

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budget Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
SP:2.3 Matuu level 4						
(1) Current Expenditure	31,423,785	24,482,508	43,600,000	38,500,000	47,500,000	49,875,000
Compensation to Employees	-		-	-	-	-
Use of goods and services	23,116,070		33,600,000	30,500,000	37,500,000	39,375,000
Current Transfers to Government Agencies	-					
Other Recurrent	8,307,715		10,000,000	8,000,000	10,000,000	10,500,000
Social Benefits	-					
(2) Capital Expenditure	21,120,000	5,604,904	26,000,000	24,000,000	15,000,000	15,750,000
Acquisition of Non-Financial Assets	21,120,000		26,000,000	24,000,000	15,000,000	15,750,000
Capital Transfers to Government Agencies	-					
Other Development	-					
Total Expenditure	52,543,785	30,087,412	69,600,000	62,500,000	62,500,000	65,625,000
SP:2.4 Kathiani level 4						
(1) Current Expenditure	26,327,763	15,434,341	58,600,000	50,500,000	57,500,000	64,375,000
Compensation to Employees	-					
Use of goods and services	19,458,963		33,600,000	30,500,000	37,500,000	39,375,000
Current Transfers to Government Agencies	-		-	-	-	-
Other Recurrent	6,868,800		25,000,000	20,000,000	20,000,000	25,000,000
Social Benefits	-					
(2) Capital Expenditure	6,675,130	-	12,993,866	10,500,000	10,000,000	10,500,000
Acquisition of Non-Financial Assets	6,675,130		12,993,866	10,500,000	10,000,000	10,500,000
Capital Transfers to Government Agencies	-		-	-	-	-
Other Development	-		-	-	-	-

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budget Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
Total Expenditure	33,002,893	15,434,341	71,593,866	61,000,000	67,500,000	74,875,000
SP:2.5 Mwala level 4						
(1) Current Expenditure	12,024,971	8,106,031	43,600,000	32,500,000	43,000,000	45,150,000
Compensation to Employees	-		-	-	-	-
Use of goods and services	10,754,852		33,600,000	25,500,000	33,000,000	34,650,000
Current Transfers to Government Agencies	-					
Other Recurrent	1,270,119		10,000,000	7,000,000	10,000,000	10,500,000
Social Benefits	-					
(2) Capital Expenditure	7,230,000	~	23,000,000	~	11,000,000	11,550,000
Acquisition of Non-Financial Assets	7,230,000		23,000,000	-	11,000,000	11,550,000
Capital Transfers to Government Agencies	-					
Other Development	-					
Total Expenditure	19,254,971	8,106,031	66,600,000	32,500,000	54,000,000	56,700,000
SP:2.6 Kimiti level 4						
(1) Current Expenditure	4,305,321	2,911,663	38,600,000	26,500,000	43,000,000	45,150,000
Compensation to Employees	-		-	-	-	-
Use of goods and services	3,607,956		28,600,000	20,500,000	33,000,000	34,650,000
Current Transfers to Government Agencies	-					
Other Recurrent	697,365		10,000,000	6,000,000	10,000,000	10,500,000
Social Benefits	-		-	-	-	-
(2) Capital Expenditure	~	~	10,000,000	~	~	~
Acquisition of Non-Financial Assets	-		10,000,000	-	-	-
Capital Transfers to Government Agencies	-		-	-	-	-

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budget Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
Other Development	-		-	-	-	
Total Expenditure	4,305,321	2,911,663	48,600,000	26,500,000	43,000,000	45,150,000
SP:2.7 Masinga level 4						
(1) Current Expenditure	4,465,150	2,983,911	40,600,000	33,600,000	43,500,000	45,675,000
Compensation to Employees	-		-	-	-	-
Use of goods and services	3,767,785		30,600,000	26,600,000	33,500,000	35,175,000
Current Transfers to Government Agencies	-					
Other Recurrent	697,365		10,000,000	7,000,000	10,000,000	10,500,000
Social Benefits	-					
(2) Capital Expenditure	-	-	10,000,000	3,000,000	4,000,000	4,200,000
Acquisition of Non-Financial Assets	-		10,000,000	3,000,000	4,000,000	4,200,000
Capital Transfers to Government Agencies	-		-	-	-	-
Other Development	-		-	-	-	-
Total Expenditure	4,465,150	2,983,911	50,600,000	36,600,000	47,500,000	49,875,000
SP:2.8 Athi river level 4						
(1) Current Expenditure	4,428,400	3,046,944	30,600,000	20,500,000	35,000,000	36,750,000
Compensation to Employees	-		-	-	-	-
Use of goods and services	3,731,035		20,600,000	13,500,000	25,000,000	26,250,000
Current Transfers to Government Agencies	-		-	-	-	-
Other Recurrent	697,365		10,000,000	7,000,000	10,000,000	10,500,000
Social Benefits	-					
(2) Capital Expenditure	25,000,000	-	10,000,000	-	-	-
Acquisition of Non-Financial Assets	25,000,000		10,000,000	-	-	-

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budget Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
Capital Transfers to Government Agencies	-					
Other Development	-					
Total Expenditure	29,428,400	3,046,944	40,600,000	20,500,000	35,000,000	36,750,000
SP:2.9 Mutituni level 4						
(1) Current Expenditure	6,428,399	5,046,911	30,600,000	20,500,000	32,500,000	34,125,000
Compensation to Employees	-					
Use of goods and services	3,731,034		20,600,000	13,500,000	22,500,000	23,625,000
Current Transfers to Government Agencies	-					
Other Recurrent	2,697,365		10,000,000	7,000,000	10,000,000	10,500,000
Social Benefits	-					
(2) Capital Expenditure	-	-	11,000,000	-	4,000,000	4,200,000
Acquisition of Non-Financial Assets	-		11,000,000	-	4,000,000	4,200,000
Capital Transfers to Government Agencies	-		-	-	-	-
Other Development	-		-	-	-	-
Total Expenditure	6,428,399	5,046,911	41,600,000	20,500,000	36,500,000	38,325,000
SP:2.10 Ndithini level 4						
(1) Current Expenditure	6,330,071	4,860,275	30,600,000	22,500,000	30,000,000	31,500,000
Compensation to Employees	-					
Use of goods and services	3,632,706		20,600,000	15,500,000	20,000,000	21,000,000
Current Transfers to Government Agencies	-					
Other Recurrent	2,697,365		10,000,000	7,000,000	10,000,000	10,500,000
Social Benefits	-					
(2) Capital Expenditure	-	-	21,000,000	14,000,000	15,000,000	15,750,000

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budget Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
Acquisition of Non-Financial Assets	-		21,000,000	14,000,000	15,000,000	15,750,000
Capital Transfers to Government Agencies	-					
Other Development	-					
Total Expenditure	6,330,071	4,860,275	51,600,000	36,500,000	45,000,000	47,250,000
SP:2.11 Kalama level 4						
(1) Current Expenditure	5,758,492	3,861,665	30,600,000	25,500,000	34,500,000	36,225,000
Compensation to Employees	-					
Use of goods and services	3,061,127		20,600,000	18,500,000	24,500,000	25,725,000
Current Transfers to Government Agencies	-					
Other Recurrent	2,697,365		10,000,000	7,000,000	10,000,000	10,500,000
Social Benefits	-					
(2) Capital Expenditure	-	-	10,000,000	-	-	-
Acquisition of Non-Financial Assets			10,000,000	-	-	-
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure	5,758,492	3,861,665	40,600,000	25,500,000	34,500,000	36,225,000
Programme 3: Promotive & Preventive services						
SP:3.1 Public Health						
(1) Current Expenditure	38,742,655	37,772,583	73,566,838	240,203,470	109,400,000	114,870,000
Compensation to Employees	-		-	-	-	-
Use of goods and services	38,742,655		73,566,838	240,203,470	109,400,000	114,870,000
Current Transfers to Government Agencies	-					
Other Recurrent	-		-	-	-	-

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budget Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
Social Benefits	-					
(2) Capital Expenditure	109,744,985	20,445,249	164,273,125	49,000,000	40,000,000	42,000,000
Acquisition of Non-Financial Assets	109,744,985		164,273,125	49,000,000	40,000,000	42,000,000
Capital Transfers to Government Agencies	-					
Other Development	-					
Total Expenditure	148,487,640	58,217,832	237,839,963	289,203,470	149,400,000	156,870,000
Programme 4:Emergency services						
SP:4.1 Emergency services						
(1)Current Expenditure	5,000,000	5,000,000	-	-	-	-
Compensation to Employees	-		-	-	-	-
Use of goods and services	5,000,000		-	-	-	-
Current Transfers to Government Agencies	-		-	-	-	-
Other Recurrent	-		-	-	-	-
Social Benefits	-		-	-	-	-
(2) Capital Expenditure	15,145,000	-	-	-	-	-
Acquisition of Non-Financial Assets	15,145,000					
Capital Transfers to Government Agencies	-					
Other Development	-					
Total Expenditure	20,145,000	5,000,000	-	-	-	-
Total Expenditure of the Vote	4,646,306,987	4,077,447,044	5,056,980,576	4,765,362,254	5,198,067,175	5,461,970,533

COUNTY ASSEMBLY

Part A: Vision

An exemplary Legislative Assembly

Part B: Mission

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

Part C: Performance Overview and Rationale for Funding

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.

Expenditure trends FY 2021/2022-2022/2023

	Approved budget FY 2021/2022	Actual Expenditure FY 2021/2022	Approved budget FY 2022/2023	Actual Expenditure FY 2022/2023
Recurrent	1,017,790,390	911,640,806	1,189,846,181	1,109,670,183
Development	346,712,213	137,355,091	318,500,000	22,470,207
TOTAL	1,364,502,603	1,048,995,897	1,508,346,181	1,132,140,390

Strategic Objectives

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

Part F. Summary of Expenditure by Programmes and Sub-Programmes FY 2022/2023-2026/2027

Sub- Programme (SP)	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY	Budgeted Estimates FY 2024/2025	Projected Estimates	
			2023/2024		FY 2025/2026	FY 2026/2027
Programme 1: Legislative services	1,508,346,181	1,132,140,390	1,300,995,826	1,203,395,826	1,268,365,617	1,331,194,898
Total Expenditure	1,508,346,181	1,132,140,390	1,300,995,826	1,203,395,826	1,268,365,617	1,331,194,898

Part G. Summary of Expenditures by Vote Economic Classification 2022/2023-2026/2027

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates	
					FY 2025/2026	FY 2026/2027
(1) Current Expenditure	1,189,846,181	1,109,670,183	1,008,995,826	1,028,995,826	1,085,245,617	1,139,057,898
Compensation to Employees			488,404,060	520,924,464	546,970,687	574,319,222
Use of goods and services			520,591,766	508,071,362	538,274,930	564,738,677
Current Grants	-		-	-	-	-
(2) Capital Expenditure	318,500,000	22,470,207	292,000,000	174,400,000	183,120,000	192,137,000
Acquisition of Non-Financial Assets			292,000,000	174,400,000	183,120,000	192,137,000
Capital Grant			-	-	-	-
Total Expenditure	1,508,346,181	1,132,140,390	1,300,995,826	1,203,395,826	1,268,365,617	1,331,194,898

Part H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification; FY 2022/2023-2026/2027

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates	
					FY 2025/2026	FY 2026/2027
(1) Current Expenditure	1,189,846,181	1,109,670,183	1,008,995,826	1,028,995,826	1,085,245,617	1,139,057,898
Compensation to Employees			488,404,060	520,924,464	546,970,687	574,319,222
Use of goods and services			520,591,766	508,071,362	538,274,930	564,738,677
Current Grants	-		-	-	-	-
(2) Capital Expenditure	318,500,000	22,470,207	292,000,000	174,400,000	183,120,000	192,137,000
Acquisition of Non-Financial Assets			292,000,000	174,400,000	183,120,000	192,137,000
Capital Grant			-	-	-	-
Total Expenditure	1,508,346,181	1,132,140,390	1,300,995,826	1,203,395,826	1,268,365,617	1,331,194,898

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 2021/2022-2022/2023

	Approved Budget FY 2021/2022	Expenditure FY 2021/2022	Approved Budget FY 2022/2023	Expenditure FY 2022/2023
Recurrent	108,072,655.00	99,138,802.00	109,767,159.00	109,514,916.00
Development	329,254,627.00	186,804,114.00	483,227,935.00	292,756,892.00
TOTAL	437,327,282.00	285,942,916.00	592,995,094.00	402,271,808.00

Major achievements FY 2021/2022-2022/2023

During the review period, the department's key achievements include improved access to clean and safe water through drilling and rehabilitating boreholes, construction and clearing 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. Furthermore, we successfully undertook the PCRA process, resulting in the development of the Machakos County Climate Change Action Plan 2023-2027.

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

3	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.
4	Climate Change	To promote locally led mitigations and to build resilience

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)	Target FY 2022/2023	ACTUAL ACHIEVEMENT 2022/2023	Baseline FY 2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
Program 1.0 Water Resources Management									
Outcome : Increased water accessibility within the County									
SP:1.1	Water Department	PVC water tanks supplied	No. of PVC water tanks supplied	50	50	-	50	50	50
		Steel tanks elevated	No. of elevated steel tanks	1	1	-	2	3	5
		Springs rehabilitated/distributed	No. of springs rehabilitated/distributed	-	-				
		Water pans/small dams rehabilitated	No. of water pans/small dams rehabilitated	13	13	25	20	50	50
		Boreholes drilled and powered	No. of boreholes drilled and powered	9	5	33	50	50	50
		Boreholes rehabilitated	No. of boreholes rehabilitated	50	46	7	45	50	60
		Weirs constructed	No. of weirs constructed	3	3	18	25	30	35
		Kilometers reticulated	No. of kilometers reticulated	42	32	-	48	45	55
		Boreholes tested/analyzed	No. of boreholes tested/analyzed	10	3	-	10	10	10

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2022/2023	ACTUAL ACHIEVEMENT 2022/2023	Baseline FY 2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
		Water Treatment Chemicals Procured and Distributed	No. of WSPs provided with water treatment chemicals	1	1	-	1	1	1
Program 2.0 Development and Promotion of Irrigation									
Outcome : Increased water accessibility for irrigation									
SP:1.2	Water Department	Water pans/small dams rehabilitated	No. of water pans/small dams rehabilitated	-	-	19	30	50	50
		Weirs constructed	No. of weirs constructed	4	4	4	10	10	10
		Springs rehabilitated	No. of springs rehabilitated	2	2	5	10	10	10
Program 3.0 Sewerage System and Sanitation Management									
Outcome : improved sanitation coverage and better managed sewerage systems									
SP:1.1	Sanitation Unit	Sewer Treatment Plant and network rehabilitated	No. of existing Sewer Treatment Plant and network rehabilitated	-	-	2	3	3	3
		Onsite Sanitation Treatment i.e. DTF constructed	No. of Onsite Sanitation Treatment i.e. Decentralized Treatment Facility	-	-	1	5	5	5
		Sanitation Blocks constructed	No. of Sanitation Blocks constructed	-	-	-	5	5	5
		Exhauster Trucks procured	No. of Exhauster Trucks procured	-	-	-	2	2	2

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2022/2023	ACTUAL ACHIEVEMENT 2022/2023	Baseline FY 2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
		Public toilets constructed	No. of modern public toilets constructed	-	-	5	5	5	5
Program 4.0 Environment and Natural Resources									
Outcome : To ensure the sustainable use and protection of natural resources, while promoting economic development and improving the quality of life for people and communities.									
SP:1.1	Environment and Natural resources	Implementation of County Environment Action Plans done	Percentage Implementation of County Environment Action Plans done	0	0	0	0	1	1
		Sound Meters procured	No of Sound Meters procured	10	Nil	Nil	5	3	2
		Catchment areas rehabilitated and conserved	Percentage of catchment areas rehabilitated and conserved	0	0	0	1	1	1
		Land covered by forest	Proportion of land covered by forest	0	0	0	0	0	0
		Rehabilitated degraded areas	No of Rehabilitated degraded areas	20	Nil	Nil	50	50	60
		TIPs Signed and implemented on devolved forestry functions	Percentage of TIPs signed and implemented on the devolved forestry functions	0	0	0	0	1	1
		Survey and Fenced county forests	Survey and Fenced county forests	1	Nil	2	1	1	1

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2022/2023	ACTUAL ACHIEVEMENT 2022/2023	Baseline FY 2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
		Demarcated wildlife corridor/conservation area	No. of Demarcated wildlife corridor /conservation areas	3	Nil	Nil	Nil	Nil	Nil
Programme 5.0: Climate Change									
Outcome : To promote locally led mitigations and to build resilience									
SP:1.1	Climate Change Unit (CCU)	Community accessing and utilizing renewable energy	Proportion of community accessing and utilizing renewable	-	-	1600 persons	3000 persons	4000 persons	5000 persons
		Implementation of County Climate Change Action Plans	Percentage Implementation of County Climate Change Action Plans	1	0	0	0	0	0
		Increasing access to clean water, clean and affordable energy and other climate change adaptation Programmers as identified by ward climate change planning committees	Number of small earth dams constructed	2	2	31	20	20	20
		Weirs constructed	Number of Weirs constructed	2	2	12	10	10	10
		Solar powering projects done	Number of Solar powering projects done	4	4	4	10	20	20
				4	4	4	10	20	20

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2022/2023	ACTUAL ACHIEVEMENT 2022/2023	Baseline FY 2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
		Water distributed for domestic and irrigation programmes	Distance in Km for water distributed for domestic irrigation	-	-	20	50	50	60
		Programmes identified within the county Climate change Action plans that in reducing greenhouse gas emissions as per county contributions in public institutions	No of tree seedlings grown No. of Water harvesting infrastructure constructed- 100m3 in public institutions	30,000	5,000	75,000	200,000	300,000	500,000
		Clean cook stoves Distributed	Number of clean cook stoves distributed	-	-	2,500	4,000	25,000	25,000
		Solar lanterns distributed	Number of solar lanterns distributed	-	-	3,000	10,000	100,000	20,000
		Water harvesting infrastructure constructed in public institutions	No. of Water harvesting infrastructure constructed 100m3 in public institutions	24,000	24,000	351,000	800,000	800,000	1,000,000

Part F. Summary of Expenditure by Programmes and Sub-Programmes FY 2022/2023-2026/2027

Sub Programme (SP)	Approved Budget Estimates FY 2022/2023	Actual expenditure FY2022/2023	Baseline FY 2023/2024	Budget estimates 2024/2025	Projected estimates	
					FY 2025/2026	FY 2026/2027
Programme 1.0 Water Resources Management						

Sub Programme (SP)	Approved Budget Estimates FY 2022/2023	Actual expenditure FY2022/2023	Baseline FY 2023/2024	Budget estimates 2024/2025	Projected estimates	
					FY 2025/2026	FY 2026/2027
SP 1.1	303,586,570	291,018,584	418,024,249	352,082,606	440,196,519	464,078,403
TOTAL EXPENDITURE	303,586,570	291,018,584	418,024,249	352,082,606	440,196,519	464,078,403
Programme 2.0: Sewerage System and Sanitation Management						
SP 2.1	-	-	30,550,000	64,240,000	36,737,000	37,548,850
TOTAL EXPENDITURE	-	-	30,550,000	64,240,000	36,737,000	37,548,850
Programme 3.0: Irrigation Schemes Development and Promotion						
SP 3.1	53,103,092	50,097,552	99,561,723	9,561,724	10,000,000	10,000,000
TOTAL EXPENDITURE	53,103,092	50,097,552	99,561,723	9,561,724	10,000,000	10,000,000
Programme 4.0: General Administrative and Support Services						
SP 4.1	-	-	3,150,000	2,750,000	-	-
TOTAL EXPENDITURE	-	-	3,150,000	2,750,000	-	-
Programme 5.0: Environment and Natural Resources						
SP 6.1	3,233,170	3,229,220	34,346,172	32,166,938	45,665,140	40,731,233
TOTAL EXPENDITURE	3,233,170	3,229,220	34,346,172	32,166,938	45,665,140	40,731,233
Programme 6.0: climate change						
SP 6.1	233,822,262	97,822,262	266,955,975	291,010,952	147,882,305	154,076,969
TOTAL EXPENDITURE	233,822,262	97,822,262	266,955,975	291,010,952	147,882,305	154,076,969
GRAND TOTAL EXPENDITURE	592,995,094.00	402,271,808.00	852,588,119	751,812,220	680,480,963	706,435,455

Part G. Summary of Expenditures by Vote Economic Classification 2022/2023-2026/2027

Programme	Approved Budget Estimates FY 2022/2023	Actual expenditure FY2022/2023	Baseline FY 2023/2024	Budget estimates 2024/2025	Projected estimates	
					FY 2025/2026	FY 2026/2027
1) Current Expenditure						

Programme	Approved Budget Estimates FY 2022/2023	Actual expenditure FY2022/2023	Baseline FY 2023/2024	Budget estimates 2024/2025	Projected estimates	
					FY 2025/2026	FY 2026/2027
Compensation to Employees	96,505,414	96,371,682	104,427,692	98,544,555	107,806,798	110,294,490
Use of Goods and Services	14,011,745	11,121,625	18,660,428	36,655,941	41,886,362	51,916,112
Current transfers to government agencies	-	-	11,000,000	11,000,000	-	-
sub total current expenditure	110,517,159	107,493,307	134,088,120	146,200,496	149,693,160	162,210,602
2) Capital Expenditure						
Capital Transfer to government agencies	233,822,262	97,822,262	245,038,276	264,926,793	133,798,133	140,488,039
Acquisition of Non-Financial assets	249,405,673	236,852,049	473,461,723	340,684,931	396,989,671	403,736,814
sub total capital expenditure	483,227,935	334,674,311	718,499,999	605,611,724	530,787,804	544,224,853
Grand Total Expenditure	592,995,094.00	402,271,808.00	852,588,119	751,812,220	680,480,963	706,435,455

Part H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification; FY 2022/2023-2026/2027

	Approved Budget Estimates FY 2022/2023	Actual expenditure FY2022/2023	Baseline FY 2023/2024	Budget Estimates 2024/2025	Projected estimates	
					FY 2025/2026	FY 2026/2027
1) Current Expenditure						
Compensation to Employees	96,505,414	96,371,682	90,313,821	83,922,818	99,736,847	104,723,689
Use of Goods and Services	10,778,575	7,892,405	7,710,428	14,766,581	10,900,001	20,617,900
sub total current expenditure	107,283,989	104,264,087	98,024,249	98,689,399	110,636,848	125,341,589
2) Capital Expenditure						
Acquisition of Non-Financial assets	196,302,581	186,754,497	320,000,000	253,393,207	329,559,671	338,736,814

	Approved Budget Estimates FY 2022/2023	Actual expenditure FY2022/2023	Baseline FY 2023/2024	Budget Estimates 2024/2025	Projected estimates	
					FY 2025/2026	FY 2026/2027
sub total capital expenditure	196,302,581	186,754,497	320,000,000	253,393,207	329,559,671	338,736,814
Total Expenditure	303,586,570	291,018,584	418,024,249	352,082,606	440,196,519	464,078,403
Programme 2.0: Sewerage System and Sanitation Management						
1) Current Expenditure						
Compensation to Employees						
Use of Goods and Services	-	-	1,550,000	5,940,000	6,237,000	6,548,850
sub total current expenditure	-	-	1,550,000	5,940,000	6,237,000	6,548,850
2) Capital Expenditure						
Capital Transfer to government agencies (Water companies on sanitation matters)	-	-	-	-	-	-
Acquisition of Non-Financial assets	-	-	29,000,000	58,300,000	30,500,000	31,000,000
sub total capital expenditure	-	-	29,000,000	58,300,000	30,500,000	31,000,000
Total Expenditure	-	-	30,550,000	64,240,000	36,737,000	37,548,850
Programme 3.0: Development and Promotion of Irrigation						
1) Current Expenditure						
Compensation to Employees						
Use of Goods and Services						
sub total current expenditure						
2) Capital Expenditure						
Acquisition of Non-Financial assets	53,103,092	50,097,552	99,561,723	9,561,724	10,000,000	10,000,000
sub total current expenditure	53,103,092	50,097,552	99,561,723	9,561,724	10,000,000	10,000,000
Total Expenditure	53,103,092	50,097,552	99,561,723	9,561,724	10,000,000	10,000,000
Programme 4.0: General Administrative and Support Services						
1) Current Expenditure						
Compensation to Employees	-	-	-	-	-	-
Use of Goods and Services	-	-	3,150,000	2,750,000	-	-

	Approved Budget Estimates FY 2022/2023	Actual expenditure FY2022/2023	Baseline FY 2023/2024	Budget Estimates 2024/2025	Projected estimates	
					FY 2025/2026	FY 2026/2027
sub total current expenditure	-	-	3,150,000	2,750,000	-	-
2) Capital Expenditure						
Acquisition of Non-Financial	-	-	-	-	-	-
sub total current expenditure	-	-	-	-	-	-
Total Expenditure	-	-	3,150,000	2,750,000	-	-
Programme 5.0: Environment and Natural Resources						
1) Current Expenditure						
Compensation to Employees	-	-	6,596,172	6,828,650	4,926,852	2,922,945
Use of Goods and Services	3,233,170	3,229,220	2,850,000	5,908,288	13,808,288	13,808,288
sub total current expenditure	3,233,170	3,229,220	9,446,172	12,736,938	18,735,140	16,731,233
2) Capital Expenditure						
Acquisition of Non-Financial	-	-	24,900,000	19,430,000	26,930,000	24,000,000
sub total current expenditure	-	-	24,900,000	19,430,000	26,930,000	24,000,000
Total Expenditure	3,233,170	3,229,220	34,346,172	32,166,938	45,665,140	40,731,233
Programme 6.0: climate change						
1) Current Expenditure						
Compensation to Employees	-	-	7,517,699	7,793,087	3,143,099	2,647,856
Use of Goods and Services	-	-	3,400,000	7,291,072	10,941,073	10,941,074
Current transfers to government agencies	-	-	11,000,000	11,000,000	-	-
sub total current expenditure	-	-	21,917,699	26,084,159	14,084,172	13,588,930
2) Capital Expenditure						
Capital Transfer to government agencies (County Climate Change fund)	233,822,262	97,822,262	245,038,276	264,926,793	133,798,133	140,488,039
sub total current expenditure	233,822,262	97,822,262	245,038,276	264,926,793	133,798,133	140,488,039
Total Expenditure	233,822,262	97,822,262	266,955,975	291,010,952	147,882,305	154,076,969
Total vote	592,995,094.00	402,271,808.00	852,588,119	751,812,220	680,480,963	706,435,455

AGRICULTURE, FOOD SECURITY AND COOPERATIVE DEVELOPMENT

A. Vision

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

B. 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 resource.

C. 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 FY 2021/2022-2022/2023

	Approved Estimates FY 2021/2022	Expenditure FY 2021/2022	Approved Estimates FY 2022/2023	Expenditure FY 2022/2023
Recurrent	418,438,483	408,223,924	312,568,367	276,876,068
Development	501,444,699	225,727,457	420,675,866	270,590,704
TOTAL	919,883,182	633,951,381	733,244,233	547,466,772

iii) Major Achievements based on the planned outputs FY 2021/22 -2022/23

The major achievements in the financial year are,

- a. Funding of 122 groups through Kenya Climate Smart Agriculture Project, funding 3 farmers Cooperatives for agro processing, start of excavation of 2 dams,
- b. 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.
- c. Registration of 42 new cooperatives societies in the County geared to promotion of equitable development and poverty eradication through co-operatives.
- d. 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.
- e. 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.

- f. 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.
- g. In Coffee Sector revitalization, the State Department of Cooperatives supported seven (7) coffee factories in the County with various inputs to uplift their operations as listed below;
Cooperative societies that benefited from the program

S/No.	Name of the Cooperatives that benefited	Inputs distributed
i.	Kasinga farmers Co-operative society ltd	Digital weighing scale Metallic drying beds Computer hardware and Software Digital machines for generation of receipt Solar flood lights
ii.	Musilili farmers Co-operative society ltd	
iii.	Mung'ala farmers Co-operative society ltd	
iv.	Kaliluni farmers Co-operative society ltd	
v.	Ngomano farmers Co-operative society ltd	
vi.	Kambusu farmers Co-operative society ltd	
vii.	New Mitaboni farmers Co-operative society ltd	

iv) 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

v) Major services/ outputs to be provided in the financial year 2024/2025 and medium-term budget

- Register 50 new Co-operatives, train 5,000 cooperative members and 600 cooperative committee members and 300 cooperative employees and managers
- Purchasing of avocado and bee keeping processing equipment
- Purchase and distribution of Certified Seeds, seedlings and fertilizer to famers
- Renovation, equipping and refurbishment of county agricultural training centre
- Construction and rehabilitation of Slaughter houses
- Purchase of Agricultural Machinery and Equipment Purchase i.e Stun guns, Fridges and freezers
- Purchase of extension motorbikes to Enhance ward/ village access for veterinary doctors
- Construction and Fittings of Agricultural Hatchery House
- Purchase of Animals and Breeding Stock including fingerlings for famers across the county

- Acquisition of inventories i.e Pod liners, Vaccines, Pesticides, Veterinary supplies, A.I, Sanitary document, Fall army worm chemicals and African Army worm
- Overhaul of vehicles, Plant, Machinery and equipment
- Offer Extension & support services to co-operatives and famers across the county
- Rehabilitated 5 coffee mills across the county

PART D: 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 Financial Services	Reduce the number of unbanked population in the formal and 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

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

Programme	Delivery Unit	Key Outputs	KPI	Target 2023/2024	Target 2024/2025	Target 2025/2026	Target 2026/2027
Administrative Support services	Office of the Chief Officer	Grants to groups	No. of Grants given	100	105	110.25	115
Crop Development and Management	Crop Directorate	Issue seeds to farmers	No. of tons issued	200	210	220.5	230
Livestock Resource Management and Development	Livestock Directorate	Issue Chicks to farmers' groups	No. of Chicks Issued	15,384	16,153.20	16,960.86	17,390
Fisheries Development	Fisheries Directorate	Distribute Fish fingerling	No. of fingerling issued	100,000	105,000	110,000	115,000
Veterinary Services	Veterinary Directorate	Vaccinate animals	No. of animals Vaccinated	100,000	105,000	110,000	115,000
Agricultural Training Centre	Training Centre	Distributed	No. of chicks distributed	15,384	16,153.20	16,960.86	17,390
Administrative services	Cooperative Development	Renovated offices	Number of offices renovated	1	1	1	1
		Construction of new offices	Number of offices constructed	0	1	1	1
		Procured extension vehicles	Number of vehicles procured	1	1	1	1
		Recruitment of extension cooperative officers and cooperative auditors	Number of officers recruited	12	0	0	0
		Procured ICT infrastructure	Number of ICT equipment procured	10	10	10	10
		Purchase of Office furniture	Number of furniture procured	0	5	5	5
		Staff Capacity building and training	Number of staff trained	20	20	20	20
Growth and Development of co-operatives	Cooperative Development unit	New registered Co-operatives	No. of new Co-operatives registered & sensitized	50	50	50	50
Capacity building		Trained cooperative members,	No. of co-operative society	5000	5000	5000	5000

		committees & employees	members trained				
			No. of committee members trained	1400	1400	1400	1400
			No. of co-operative society employees trained	300	300	300	300
		Annual cooperative data collection	No. of surveys done	1	1	1	1
		Celebrated International Co-operative Day	No. of participants	1	1	1	1
Value Chain development Dairy	Cooperative Development unit	Milk cans issued	No. of milk cans issued	60	60	60	60
Avocado		Avocado processing equipment issued	No. of Avocado processing equipment issued	25	25	25	25
Honey		Bee processing equipment issued	No. of 40 Bee processing equipment issued.	20	20	20	20
Co-operative societies ICT infrastructure		Societies equipped with ICT equipment	No. of ICT equipment's acquired	0	10	10	10
Co-operative Financial Services(SACCO's)	Cooperative Development unit	Saving culture of co-operatives enhanced	No. of co-operative societies practicing saving culture	0.75B	0.75B	0.75B	0.75B
Coffee Sector Rehabilitation	Cooperative Development unit	Rehabilitated coffee factories	No. of coffee factories rehabilitated	3	3	3	3
		Coffee seed procured	No. of societies issued with coffee issued	10	10	10	10
		Coffee Fertilizer procured	No. of societies issued with the fertilizer	10	10	10	10
Women & youths in co-operatives		Women & youths sensitized & trained	No. of women sensitized & trained	1250	1250	1250	1250

			No of youths sensitized & trained	1250	1250	1250	1250
Revolving fund		Access to affordable funds to societies	No.of societies given the revolving fund	10	0	0	10
Co-operative audit support services	Cooperative audit unit	Co-operative audits & inspections done	No. of cooperative audited & inspected	40	45	200	50

Part F. Summary of Expenditure by Programmes and Sub-Programmes FY 2022/2023-2026/2027

Programme	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates	
					FY 2025/2026	FY 2026/2027
Administrative Support services	529,278,453	446,975,631	904,957,254	489,659,849	597,037,383	609,128,474
Crop Development and Management	54,080,000	37,179,890	124,719,391	79,209,574	83,170,053	87,328,555
Livestock Resource Management and Development	15,954,000	12,878,737	64,219,151	19,721,470	20,707,544	21,742,921
Fisheries Development	6,500,000	3,391,040	18,386,814	53,459,429	43,256,841	45,419,683
Veterinary Services	38,347,807	2,983,357	13,938,921	33,893,035	35,587,687	37,367,071
Agricultural Training Centre	9,840,000	4,646,728	27,614,704	25,601,763	26,881,851	28,225,944
Co-operative Development and Marketing	27,397,846	21,875,987	22,648,493	34,018,796	35,369,914	37,138,409
Capacity Building to Co-operative Societies	-	-	1,000,000	600,000	630,000	661,500
Promotion of Co-operative Marketing and Value Chain	46,063,851	14,853,918	26,000,000	36,700,000	1,785,000	1,874,250
Co-operative Financial Services	1,400,000	1,400,000	1,500,000	950,000	997,500	1,047,375
Promotion and growth of Co-operative Societies	2,266,276	684,224	3,675,498	12,547,849	13,175,241	13,834,004
Co-operative Audit Support Services	2,116,000	597,260	1,550,000	1,000,000	1,050,000	1,102,500
Total Expenditure of Vote	733,244,233	547,466,772	1,210,210,225	787,361,765	859,649,013	884,870,686

Part G. Summary of Expenditures by Vote Economic Classification 2022/2023-2026/2027

Expenditure Classification	Approved Estimates FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates	
					FY 2025/2026	FY 2026/2027
1. Current Expenditure	312,568,367	276,876,068	379,572,812	276,621,746	286,822,901	301,158,047
Compensation of Employees	253,166,961	242,912,160	246,071,891	238,518,446	246,814,436	259,149,158
Use of Goods and Services	33,821,514	25,770,147	39,286,538	38,103,300	40,008,465	42,008,888
Current transfers	25,579,892	8,193,761	94,214,383	-	-	-
2. Capital Expenditure	420,675,866	272,202,704	830,637,413	510,740,019	572,826,112	583,712,639
Acquisition of Non-Financial Assets	138,436,554	67,130,913	224,932,314	242,362,429	217,730,550	228,617,078
Capital Transfers	282,239,312	205,071,791	605,705,099	268,377,590	355,095,561	355,095,561
Total Expenditure of the vote	733,244,233	547,466,772	1,210,210,225	787,361,765	859,649,013	884,870,686

Part H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification; FY 2022/2023-2026/2027

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure FY 2022-2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates	
					FY 2025/2026	FY 2026/2027
Programme 1: Administrative Support Services						
1. Current Expenditure	264,539,141	241,000,162	342,470,164	227,959,626	236,077,497	247,875,372
Compensation of Employees	229,848,313	223,092,620	227,671,599	219,293,714	226,978,290	238,321,204
Use of Goods and Services	9,110,936	9,713,781	20,584,182	8,665,912	9,099,208	9,554,168
Current transfers to Government Agencies	25,579,892	8,193,761	94,214,383	-	-	-
2. Capital Expenditure	264,739,312	205,975,469	562,487,090	261,700,223	360,959,886	361,253,102
Acquisition of Non-Financial Assets	12,500,000	10,903,678	7,992,959	5,585,071	5,864,325	6,157,541
Capital Transfer to Government Agencies	252,239,312	195,071,791	554,494,131	256,115,152	355,095,561	355,095,561
Total Expenditure	529,278,453	446,975,631	904,957,254	489,659,849	597,037,383	609,128,474
Programme 2: Crop Development and Management						

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure FY 2022-2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates	
					FY 2025/2026	FY 2026/2027
1. Current Expenditure	4,070,000	3,515,550	2,260,005	1,488,004	1,562,404	1,640,525
Use of Goods and Services	4,070,000	3,515,550	2,260,005	1,488,004	1,562,404	1,640,525
2. Capital Expenditure	50,010,000	33,664,340	122,459,386	77,721,570	81,607,649	85,688,031
Acquisition of Non-Financial Assets	50,010,000	33,664,340	122,459,386	77,721,570	81,607,649	85,688,031
Total Expenditure	54,080,000	37,179,890	124,719,391	79,209,574	83,170,053	87,328,555
Programme 3: Livestock Resource Management and Development						
1. Current Expenditure	2,510,000	1,739,740	1,366,548	2,823,238	2,964,400	3,112,620
Use of Goods and Services	2,510,000	1,739,740	1,366,548	2,823,238	2,964,400	3,112,620
2. Capital Expenditure	13,444,000	11,138,997	62,852,603	16,898,232	17,743,144	18,630,301
Acquisition of Non-Financial Assets	13,444,000	11,138,997	27,043,403	16,898,232	17,743,144	18,630,301
Capital Grants			35,809,200	-	-	-
Total Expenditure	15,954,000	12,878,737	64,219,151	19,721,470	20,707,544	21,742,921
Programme 4: Fisheries Service						
1. Current Expenditure	2,300,000	1,591,100	1,056,906	2,445,525	2,567,801	2,696,191
Use of Goods and Services	2,300,000	1,591,100	1,056,906	2,445,525	2,567,801	2,696,191
2. Capital Expenditure	4,200,000	1,799,940	17,329,908	51,013,904	40,689,039	42,723,491
Acquisition of Non-Financial Assets	4,200,000	1,799,940	1,928,140	38,751,466	40,689,039	42,723,491
Capital Grants			15,401,768	12,262,438	-	-
Total Expenditure	6,500,000	3,391,040	18,386,814	53,459,429	43,256,841	45,419,683
Programme 5: Veterinary Services						
1. Current Expenditure	2,097,580	1,510,045	855,993	3,034,794	3,186,534	3,345,860
Use of Goods and Services	2,097,580	1,510,045	855,993	3,034,794	3,186,534	3,345,860
2. Capital Expenditure	36,250,227	1,473,312	13,082,928	30,858,241	32,401,153	34,021,211
Acquisition of Non-Financial Assets	36,250,227	1,473,312	13,082,928	30,858,241	32,401,153	34,021,211
Total Expenditure	38,347,807	2,983,357	13,938,921	33,893,035	35,587,687	37,367,071
Programme 6: Agricultural Training Centre						
1. Current Expenditure	4,540,000	1,350,000	2,614,704	7,751,763	8,139,351	8,546,319
Use of Goods and Services	4,540,000	1,350,000	2,614,704	7,751,763	8,139,351	8,546,319
2. Capital Expenditure	5,300,000	3,296,728	25,000,000	17,850,000	18,742,500	19,679,625

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure FY 2022-2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates	
					FY 2025/2026	FY 2026/2027
Acquisition of Non-Financial Assets	5,300,000	3,296,728	25,000,000	17,850,000	18,742,500	19,679,625
Total Expenditure	9,840,000	4,646,728	27,614,704	25,601,763	26,881,851	28,225,944
Programme 7: Cooperative Development and Marketing						
1. Current Expenditure	26,183,646	21,875,987	22,648,493	27,018,796	28,019,914	29,420,909
Compensation of Employees	23,318,648	19,819,540	18,400,292	19,224,732	19,836,147	20,827,954
Use of Goods and Services	2,864,998	2,056,447	4,248,201	7,794,064	8,183,767	8,592,956
2. Capital Expenditure	1,214,200	-	-	7,000,000	7,350,000	7,717,500
Acquisition of Non-Financial Assets	1,214,200	-	-	7,000,000	7,350,000	7,717,500
Total Expenditure	27,397,846	21,875,987	22,648,493	34,018,796	35,369,914	37,138,409
Programme 8: Capacity Building to Co-operative Societies						
1. Current Expenditure	-	-	1,000,000	600,000	630,000	661,500
Compensation of Employees						
Use of Goods and Services			1,000,000	600,000	630,000	661,500
2. Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets						
Total Expenditure	-	-	1,000,000	600,000	630,000	661,500
Programme 9: Promotion of Co-operative Marketing and Value Chain						
1. Current Expenditure	1,650,000	1,612,000	1,000,000	700,000	735,000	771,750
Compensation of Employees						
Use of Goods and Services	1,650,000	1,612,000	1,000,000	700,000	735,000	771,750
2. Capital Expenditure	44,413,851	13,241,918	25,000,000	36,000,000	1,050,000	1,102,500
Acquisition of Non-Financial Assets	14,413,851	4,853,918	25,000,000	36,000,000	1,050,000	1,102,500
Capital Grants	30,000,000	10,000,000				
Total Expenditure	46,063,851	14,853,918	26,000,000	36,700,000	1,785,000	1,874,250
Programme 10: Co-operative Financial Services						
1. Current Expenditure	1,400,000	1,400,000	1,500,000	950,000	997,500	1,047,375
Compensation of Employees	-	-				
Use of Goods and Services	1,400,000	1,400,000	1,500,000	950,000	997,500	1,047,375

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure FY 2022-2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates	
					FY 2025/2026	FY 2026/2027
2. Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets	-	-				
Total Expenditure	1,400,000	1,400,000	1,500,000	950,000	997,500	1,047,375
Programme 11: Promotion and growth of Co-operative Societies						
1. Current Expenditure	1,162,000	684,224	1,250,000	850,000	892,500	937,125
Compensation of Employees	-	-				
Use of Goods and Services	1,162,000	684,224	1,250,000	850,000	892,500	937,125
2. Capital Expenditure	1,104,276	-	2,425,498	11,697,849	12,282,741	12,896,879
Acquisition of Non-Financial Assets	1,104,276	-	2,425,498	11,697,849	12,282,741	12,896,879
Total Expenditure	2,266,276	684,224	3,675,498	12,547,849	13,175,241	13,834,004
Programme 12: Co-operative Audit Support Services						
1. Current Expenditure	2,116,000	597,260	1,550,000	1,000,000	1,050,000	1,102,500
Compensation of Employees	-	-				
Use of Goods and Services	2,116,000	597,260	1,550,000	1,000,000	1,050,000	1,102,500
2. Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets	-	-				
Total Expenditure	2,116,000	597,260	1,550,000	1,000,000	1,050,000	1,102,500
Total Expenditure of Vote	733,244,233	547,466,772	1,210,210,225	787,361,765	859,649,013	884,870,686

FINANCE, ECONOMIC PLANNING AND REVENUE MANAGEMENT

Part A: Vision

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

Part 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

Part C: Performance Overview and Rationale for Funding

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.

Expenditure trends FY 2021/2022-2022/2023

	Approved budget FY 2021/2022	Actual Expenditure FY 2021/2022	Approved budget FY 2022/2023	Actual Expenditure FY 2022/2023
Recurrent	563,003,436	546,860,952	611,495,251	586,984,557
Development	239,487,320	193,270,211	266,792,506	91,106,401
TOTAL	802,490,756	740,131,163	878,287,757	678,090,958

Part 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 internationally

F. Summary of the Programmes Key Outputs, Performance Indicators and Targets for FY 2023/2024-2026/202

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Baseline FY 2023 /2024	Target FY 2024 /2025	Target FY 2025 /2026	Target FY 2026 /2027
Programme : Revenue Management							
Outcome:							
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		Number of Budget Documents presented to County Assembly by 30th June, 2025	Number of Budget Documents presented to County Assembly by 30th June, 2025	Number of Budget Documents presented to County Assembly by 30th June, 2025
	Budget Department	County Budget/Policy Document	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 Account	Accounting Services	Prompt Payment and Processing of payment on IFMIS	100%	100%	100%	100%

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Baseline FY 2023 /2024	Target FY 2024 /2025	Target FY 2025 /2026	Target FY 2026 /2027
	ting Services						
Supply chain management	Directorate of Procurement Services	Public Procurement services	% of Gov't procurement opportunities reserved for AGPO	30	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 and Support Services	Human Resource Department	Training	No. of Staff Training Conducted				
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	11	1	1	1
		Public participation forums on development planning conducted	No. of public participation forums on development planning conducted	33	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	0	3	3	3
		Socio – economic surveys conducted	No. of Socio – economic surveys	1	1	1	1

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Baseline FY 2023 /2024	Target FY 2024 /2025	Target FY 2025 /2026	Target FY 2026 /2027
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	0	1	0	0
External Resource Mobilization	Economic planning department	Development partners on boarded	No. of development partners on boarded	0	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	7	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 services	ICT Department	IFMIS Support	Quality of Support Offered to IFMIS users	100%	100%	100%	100%
		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 2022/2023-2026/2027

Sub- Programme (SP)	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY	Budgeted Estimates FY 2024/2025	Projected Estimates	
			2023/2024		FY 2025/2026	FY 2026/2027
Revenue Management	351,924,862	294,827,592	533,738,338	437,491,783	404,267,236	423,612,813
Public Finance Management	417,577,635	306,051,332	694,175,300	486,429,127	481,596,132	505,675,939
Economic Planning, Monitoring and Evaluation	44,964,211	31,025,875	116,553,443	118,242,754	115,754,892	121,542,637
ICT Services	63,821,049	46,186,159	113,763,092	128,641,456	50,583,889	53,113,083
Public Communication	~	~	~	70,716,000	76,876,800	80,720,640
Total Expenditure	878,287,757	678,090,958	1,458,230,172	1,241,521,121	1,129,078,949	1,184,665,112

Part G. Summary of Expenditures by Vote Economic Classification 2022/2023-2026/2027

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates	
					FY 2025/2026	FY 2026/2027
(1) Current Expenditure	611,495,251	586,984,557	983,253,750	994,884,450	963,000,085	1,010,282,304
Compensation to Employees	403,461,254	~	545,127,207	581,358,202	550,718,981	578,254,930
Use of goods and services	208,033,997	~	423,590,503	411,818,030	410,487,475	430,144,064
Current Grants	~	~	14,536,040	1,708,218	1,793,629	1,883,310
(2) Capital Expenditure	266,792,506	91,106,401	474,976,422	246,636,671	166,078,864	174,382,807
Acquisition of Non-Financial Assets	266,792,506	91,106,401	474,976,422	246,636,671	166,078,864	174,382,807
Capital Grants	~	~	~	~	~	~
Total Expenditure	878,287,757	678,090,958	1,458,230,172	1,241,521,121	1,129,078,949	1,184,665,112

Part H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification; FY 2022/2023-2026/2027

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates	
					FY 2025/2026	FY 2026/2027
Programme 1: Revenue Management						
(1) Current Expenditure	268,835,562	268,800,752	410,987,593	386,066,261	350,270,438	366,916,175
Compensation to Employees	220,902,180		304,846,501	345,684,017	303,261,087	318,424,142
Use of goods and services	47,933,382		91,605,051	38,674,026	45,215,722	46,608,723
Current Grants/Transfers	-		14,536,040	1,708,218	1,793,629	1,883,310
(2) Capital Expenditure	83,089,300	26,026,840	122,750,745	51,425,522	53,996,798	56,696,638
Acquisition of Non-Financial Assets	83,089,300	26,026,840	122,750,745	51,425,522	53,996,798	56,696,638
Capital Grants	-	-	-	-	-	-
Total Expenditure	351,924,862	294,827,592	533,738,338	437,491,783	404,267,236	423,612,813
Programme 2: Public Financial Management						
(1) Current Expenditure	247,900,591	240,971,771	404,743,800	389,684,303	380,014,066	399,014,769
Compensation to Employees	132,320,397		167,463,160	164,020,355	172,221,372	180,832,441
Use of goods and services	115,580,194		237,280,641	225,663,948	207,792,694	218,182,328
(2) Capital Expenditure	169,677,044	65,079,561	289,431,500	96,744,825	101,582,066	106,661,169
Acquisition of Non-Financial Assets	169,677,044	65,079,561	289,431,500	96,744,825	101,582,066	106,661,169
Capital Grants	-		-	-	-	-
Total Expenditure	417,577,635	306,051,332	694,175,300	486,429,127	481,596,132	505,675,939
Programme 3: Economic Planning, Monitoring and Evaluation						
(1) Current Expenditure	36,200,326	31,025,875	113,553,443	110,242,754	115,754,892	121,542,637
Compensation to Employees	10,908,838		33,432,566	34,723,078	36,459,232	38,282,193
Use of goods and services	25,291,488		80,120,877	75,519,676	79,295,660	83,260,443
Current Grants/Transfers		-	-	-	-	-
(2) Capital Expenditure	8,763,885	-	3,000,000	8,000,000	-	-

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates	
Acquisition of Non-Financial Assets	8,763,885		3,000,000	8,000,000	-	-
Capital Grants						
Total Expenditure	44,964,211	31,025,875	116,553,443	118,242,754	115,754,892	121,542,637
Programme 2: ICT Services						
(1) Current Expenditure	58,558,772	46,186,159	53,968,915	48,175,132	50,583,889	53,113,083
Compensation to Employees	39,329,839		39,384,981	36,930,752	38,777,290	40,716,154
Use of goods and services	19,228,933		14,583,934	11,244,380	11,806,599	12,396,929
Current Grants/Transfers	-		-	-	-	
(2) Capital Expenditure	5,262,277	-	59,794,177	80,466,324	-	-
Acquisition of Non-Financial Assets	5,262,277		59,794,177	80,466,324	-	-
Capital Grants	-		-	-	-	-
Total Expenditure	63,821,049	46,186,159	113,763,092	128,641,456	50,583,889	53,113,083
Programme 2: Public Communication						
(1) Current Expenditure				60,716,000	66,376,800	69,695,640
Compensation to Employees				-	-	-
Use of goods and services			-	60,716,000	66,376,800	69,695,640
Current Grants/Transfers				-	-	-
(2) Capital Expenditure				10,000,000	10,500,000	11,025,000
Acquisition of Non-Financial Assets			-	10,000,000	10,500,000	11,025,000
Capital Grants						
Total Expenditure				70,716,000	76,876,800	80,720,640
Total Vote	878,287,757	678,090,958	1,458,230,172	1,241,521,121	1,129,078,949	1,184,665,112

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

Mandate

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

Major Achievements

Department of youth and sports organized a very successful Governor's cup, carried out 382 Capacity building sessions, issued food stuff to the needy, supported several groups of PWDs among other Achievements, Developed Children Policy and Economic empowerment regulations.

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

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

Expenditure trends FY 2020/2021-2021/2022/Major Achievements

In the period under review, the Department was not in existence and the budgetary allocation was made under the department of education and tourism

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		
1.	Gender and Social Welfare	Promoting and empowering the vulnerable in the society.
2.	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 2023/2024-2025/2026

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
Programme 1: YOUTH AND SPORTS						
SP:1.1 Upgrading of community play grounds	Youth and Sports	Graded playing grounds to grow sports from the grass root	No of Play grounds graded	20	20	20
SP:1.2 Construction of stadia	Youth and Sports	Well-equipped sports facilities	No of Stadia constructed	1	1	1
SP:1.3 General Maintenance of sports facilities/stadia	Youth and Sports	Well maintained Stadia	Percentage of stadia maintained	1	2	3
SP:1.4 Branding and Signage	Youth and Sports	Signage put up for stadium visibility	No of Signage put up	1	1	1
SP:1.5 Marketing of Stadia	Youth and Sports	Clients/events	No of events held	30	35	40
SP:1.6 Construction of infrastructure for other sports disciplines	Youth and Sports	Infrastructure development	No of infrastructure developed	50	50	50
SP:1.7 Green energy (Solar installation)	Youth and Sports	Solar installation	No of solar powered sports facilities	2	2	2
SP:2.1 Purchase of sports Equipment and kits all inclusive PWDs	Youth and Sports	Enhanced sporting environment	No of teams supported with equipment	300	400	600
SP:2.2 Sport policy and legislation	Youth and Sports	Sports Policy & bills documents	No. of Sports Policy & bills documents	2	3	3
SP:2.3 Capacity building & sensitization (ex-sports persons)	Youth and Sports	Training's Conducted	No. of training's' Conducted	20	40	40
SP:2.4 Machakos Great Run	Youth and Sports	Participants	No. of participants	1	1	1
SP:2.5 Machakos County Sports Championship Leagues	Youth and Sports	Championship	No of Championships	2	3	4
SP:2.6 Sports wall of fame	Youth and Sports	Marketing of all sports disciplines	Increased sports activities	1	1	1
SP:2.7 Sports Fund	Youth and Sports	Funds for sports club	No of Teams Supported	0	100	100
SP:2.8 KICOSCA	Youth and Sports	County championship	No of staff attending KICOSCA	1	1	1
Sp: 2.9 Sports documentary	Youth and Sports	Sports Documentary	No of documentaries	1	1	1
	Youth and Sports			2	2	2

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
SP:3.1 Youth innovation and talent centers	Youth and Sports	Established Youth innovation and talent centers	No of established Youth innovation and talent centers			
SP:3.2 Machakos Youth Service	Youth and Sports	Youth trained	No. of youth trained	1000	1000	1000
SP:3.3 Youth entrepreneurship Training's	Youth and Sports	Entrepreneurship training's	No. of entrepreneurship training's	18	18	18
S.P:3.4 Youth friendly drop-in health centers (mental health)	Youth and Sports	Drop-in centers	No. of drop-in centers	5	10	10
SP:3.5 Machakos Youth Fund	Youth and Sports	Youth businesses startups/expanded	No. of youth businesses startups/expanded	20	20	20
SP:3.6 Mentorship, internship and volunteering program	Youth and Sports	Interns/volunteers engaged youth	No. of interns/volunteers engaged	340	340	340
SP:3.7 Online youth engagement	Youth and Sports	Social media pages.	No. of social media pages.	5	5	5
		Online webinar forums held	No. of online webinar forums held	24	24	24
SP:3.8 Capacity buildings and sensitization's	Department of Youth and Sports	Forums held	No. of Forums held	40	40	40
SP:3.9 Annual Youth Conference	Department of Youth and Sports	Conference held	No. of youth conferences held	1	1	1
SP:3.10 Youth council	Department of Youth and Sports	Youth representation and matters handled	A Functional youth council	1	1	1
SP:3.11 Youth policy and legislation	Department of Youth and Sports	Youth Policy and bills	Working policy and bill	1	1	1
SP:3.12 HIV/AIDS and Drugs and Substance Abuse	Department of Youth and Sports	Reduce infection	No. of meetings held	40	40	40

Programme 2: Gender and Social Welfare						
Programme	Delivery unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
SP:4.1 General Administration Planning and support services	Department of Gender and Social Welfare	Increased efficiency in service delivery	Customer satisfaction rate	100%	100%	100%
	Department of Gender and Social Welfare	Communication Services, items, equipment, bills and office Stationery	% of Communication Services, items, equipment, bills and office Stationery Procured, paid and/or acquired	100%	100%	100%

	Department of Gender and Social Welfare	Communication Services, items, equipment, bills and office Stationery	% of Maintained ICT equipment	100%	100%	100%
	Department of Gender and Social Welfare	Fleet management	No. of Motor vehicles procured and acquired	100%	100%	100%
	Department of Gender and Social Welfare	Fleet management	% of Fleet Management - Fuel and maintenance of vehicles	100%	100%	100%
SP4.2 Staffing and Promotion	Department of Gender and Social Welfare	staff employed	No. of staff employed	100	100	100
	Department of Gender and Social Welfare	staff trained and sensitized	No. of staff trained and sensitized	100	100	100
SP5.1 Capacity Building - Civic Empowerment	Department of Gender and Social Welfare	Trained women groups leaders	No. of trainings for women groups leaders	40	40	40
	Department of Gender and Social Welfare	Trained self-help groups leaders	No. of trainings for self-help groups leaders	40	40	40
	Department of Gender and Social Welfare	Trained PWDs group's leaders, caregivers/aides	No. of training's for PWDs group's leaders (mixed)	40	40	40
SP5.2 Capacity Building – Empowerment and Revolving Funds	Department of Gender and Social Welfare	Women self-help group beneficiaries	No. of women self-help group beneficiaries	500	500	500
	Department of Gender and Social Welfare	Widows and widowers' self-help group beneficiaries	No. of widows and widowers' self-help group beneficiaries	300	300	300
	Department of Gender and Social Welfare	PWDs self-help group beneficiaries	No. of PWDs self-help group beneficiaries	200	200	200
	Department of Gender and Social Welfare	Policies, regulations and guidelines developed	Number of Policies, regulations and guidelines developed	2	2	2
SP5.3 Care and Protection of Persons with Disabilities	Department of Gender and Social Welfare	PWDs visited, enlightened, supported with assistive devices and registered	Number of PWDs visited, enlightened,	1,000	1,000	1,000

	Department of Gender and Social Welfare	Groups of Persons with disability trained	Number of groups of persons with disability trained	5	5	5
	Department of Gender and Social Welfare	Established, Equipped and Operationalized of Machakos Disability Board	Established, Equipped and Operationalized of Machakos Disability Board	1	0	0
	Department of Gender and Social Welfare	Meetings held for the Disability board	No. of meetings held for the Disability board	4	4	4
	Department of Gender and Social Welfare	Established, Equipped and Operationalized Independent living and empowerment centre for PWDs	No. of established, Equipped and Operationalized Independent living and empowerment centre for PWDs	1	1	1
	Department of Gender and Social Welfare	Policies, regulations and guidelines for the PWDs developed	No. of Policies, regulations and guidelines for the PWDs developed	1	1	1
SP5.4 Care and Protection for Elderly Persons	Department of Gender and Social Welfare	Elderly persons supported	Number of elderly persons supported	1,000	1,000	1,000
	Department of Gender and Social Welfare	Established homes for the elderly persons	No. of established homes for the elderly persons	1	1	1
	Department of Gender and Social Welfare	Policies, Regulations and Guidelines for the elderly persons developed	No. of Policies, Regulations and Guidelines for the elderly persons developed	1	1	0
SP5.5 Care and Protection of Orphans and Vulnerable Children (OVCs)	Department of Gender and Social Welfare	County supported registered children's homes and rescue centers	No. of County supported registered children's homes and rescue centers	45	45	45
	Department of Gender and Social Welfare	County supported Special Institutions	No. of County supported Special Institutions	6	6	6
	Department of Gender and Social Welfare	Vulnerable children and youths reached	No. of vulnerable children and youths reached	1,000	1,000	1,000
	Department of Gender and Social Welfare	Children's Rescue Centers Constructed, Equipped and Operationalized	No. of Machakos County Children's Rescue Centers constructed, equipped and operationalized	1	1	1

	Department of Gender and Social Welfare	Youth/child rehabilitation centers	No. of Youth/child rehabilitation centers	1	1	1
	Department of Gender and Social Welfare	Street children integrated back to their families	No. of street children integrated back to their families	100	100	100
	Department of Gender and Social Welfare	Policies, Regulations and Guidelines developed	No. of Policies, regulations and guidelines developed	1	1	1
SP 5.6. Prevention and Responses to Gender Based Violence (GBV), Ex-offenders and Mental Health	Department of Gender and Social Welfare	Sensitization and awareness creation sessions conducted	No. of sensitization and awareness creation sessions conducted	20	20	20
	Department of Gender and Social Welfare	Gender mainstreaming sensitization and awareness creation sessions conducted	No. of Gender mainstreaming sensitization and awareness creation sessions conducted	20	20	20
	Department of Gender and Social Welfare	Sub County and Ward GBV Technical Working Groups formed	Number of Sub County and Ward GBV Technical Working Groups formed	40	40	40
	Department of Gender and Social Welfare	Constructed, Equipped and Operationalized GBV rescue Centers	No. of constructed, equipped and operationalized GBV rescue Centers	1	1	1
	Department of Gender and Social Welfare	GBV Policies, regulations and guidelines Developed	No. of GBV Policies, regulations and guidelines developed	1	1	1
		Department of Gender and Social Welfare	Needy and vulnerable persons supported	No. of Needy and vulnerable persons supported	5,000	5,000
SP 6. Special Programmes	Department of Gender and Social Welfare	Special Programmes Policies, regulations and guidelines Developed	No. of Special Programmes Policies, regulations and guidelines developed	1	1	1

DIGITAL ECONOMY

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2023/2024	Target FY 2024/2025	Target FY 2025/2026
Programme 1: DIGITAL ECONOMY						

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2023/2024	Target FY 2024/2025	Target FY 2025/2026
SP:1.1 Establish digital hubs	Digital Economy	Digital hubs created	No of digital hubs created	-	4	3
SP:1.2 Refurbish the Youth Centre Computer Lab	Digital Economy	Upgrade to a state-of-the-art digital hub	No of hubs refurbished	-	1	-
SP:1.3 General Maintenance digital hubs	Digital Economy	Well digital hubs	Percentage of hubs maintained	-	1	4
SP:1.4 Establishing a digital repository	Digital Economy	Digital database created	No databases created	-	1	-
SP:1.5 Marketing for Digital Economy	Digital Economy	Clients/events	No of pop-up activation events held	-	9	9
SP:1.6 Create an E-Commerce platform	Digital Economy	System creation	No of digital platforms created	-	1	-
SP:1.7 Establish digital platforms for Agricultural Co-Operatives	Digital Economy	Create digital presence for co-operatives	No of platforms created	-	10	10
SP:1.8 Capacity building & sensitization	Digital Economy	Training's Conducted	No. of training's` Conducted	-	5	5
SP:1.9 Capacity buildings and sensitization	Digital Economy	Exhibitions held/attended	No. of Exhibitions held/attended	-	4	4

Part F. Summary of Expenditure by Programmes and Sub-Programmes FY 2022/2023-2026/2027

Sub Programme (SP)	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
Programme 1.0 Youth and Sports						
SP 1.1			132,296,382	311,397,105	253,466,960	276,140,308
TOTAL EXPENDITURE			132,296,382	311,397,105	253,466,960	276,140,308
Programme 2.0: Gender and social programmes						
SP 2.1			184,998,390	201,533,212	180,109,873	195,115,366
TOTAL EXPENDITURE			184,998,390	201,533,212	180,109,873	195,115,366
Programme 3.0: Digital Economy						

Sub Programme (SP)	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
SP 3.1	-	-	-	31,800,000	7,140,000	7,497,000
TOTAL EXPENDITURE	-	-	-	31,800,000	7,140,000	7,497,000
GRAND TOTAL EXPENDITURE			317,294,772	544,730,317	440,716,833	478,752,674

Part G. Summary of Expenditures by Vote Economic Classification 2022/2023-2026/2027

Programme	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
1) Current Expenditure			124,639,769	144,571,815	141,300,406	148,365,426
Compensation to Employees			60,365,833	56,818,546	59,659,473	62,642,447
Use of Goods and Services			64,273,936	87,753,269	81,640,932	85,722,979
2) Capital Expenditure			192,655,003	400,158,502	299,416,427	330,387,248
Capital Transfer to government agencies	-	-	-	-	-	-
Acquisition of Non-Financial assets			192,655,003	400,158,502	299,416,427	330,387,248
Grand Total Expenditure			317,294,772	544,730,317	440,716,833	478,752,674

Part H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification; FY 2022/2023-2026/2027

	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
Programme 1.0 Youth and Sports						
1) Current Expenditure			71,296,382	78,397,105	71,816,960	75,407,808

	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
Compensation to Employees	-	-	20,396,382	19,242,288	20,204,402	21,214,623
Use of Goods and Services			50,900,000	59,154,817	51,612,558	54,193,186
2) Capital Expenditure			61,000,000	233,000,000	181,650,000	200,732,500
Acquisition of Non-Financial assets			61,000,000	233,000,000	181,650,000	200,732,500
Total Expenditure			132,296,382	311,397,105	253,466,960	276,140,308
Programme 2.0: Gender and social programmes						
1) Current Expenditure			53,343,387	59,374,710	62,343,446	65,460,618
Compensation to Employees			39,969,451	37,576,258	39,455,071	41,427,824
Use of Goods and Services			13,373,936	21,798,452	22,888,375	24,032,793
2) Capital Expenditure			131,655,003	142,158,502	117,766,427	129,654,748
Acquisition of Non-Financial assets			131,655,003	142,158,502	117,766,427	129,654,748
Total Expenditure			184,998,390	201,533,212	180,109,873	195,115,366
Programme 3.0: Digital Economy						
1) Current Expenditure			~	6,800,000	7,140,000	7,497,000
Compensation to Employees			-	-	-	-
Use of Goods and Services			-	6,800,000	7,140,000	7,497,000
2) Capital Expenditure			~	25,000,000	-	-
Acquisition of Non-Financial assets			-	25,000,000	-	-
Total Expenditure			~	31,800,000	7,140,000	7,497,000
Total Vote			317,294,772	544,730,317	440,716,833	478,752,674

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

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.

Expenditure trends FY 2021/2022-2022/2023

	Approved Budget FY 2021/2022	Expenditure FY 2021/2022	Approved Budget Estimates FY 2022-2023	Expenditure FY 2022- 2023
Recurrent	242,009,972	215,718,712	183,434,816	182,434,250
Development	365,896,931	97,774,252	230,206,408	27,043,761
Total	607,906,903	313,492,964	413,641,224.4	209,478,011

iii. Major Achievements based on the planned output FY 2021/2022-2022/2023

- 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.
- The Tourism Sub-sector has deployed the use of virtual reality technology to market the County to attract both local and international tourists.
- The County has also gained traction as a favorable sports destination thus boosting local tourism.
- Constructed 3 market shades
- Inspected verified and calibrated 5000 weighing and measuring machines.
- Sheds to enhance trading conditions and support local businesses.

IV. Constraints and challenges in budget implementation

Key challenges during period under review was the effects of the Covid-19 global health pandemic that resulted in unprecedented economic crisis due to shut down of many businesses

V. 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.
- Construct a Formula E racing track and a III circuit to promote motorsports and tourism, thereby stimulating economic activity and investment opportunities.
- Completion of the Machakos Industrial Aggregation Park
- Development of Kyamwilu Anti-gravity site
- Operationalization of Mavinye market

D: Strategic Objectives

Programme	Objectives
Programme1: 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	Objectives
Programme 3.0 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 To provide state-of art and functional recreational parks within the County To nurture and promote creative talent within the County To promote safe and aesthetic highways

Part E.Summary of the programmes key output, performance indicators and targets for FY 2Q022/2023-2026/2027

Sub-Programme (SP)	Key Outputs	Key Performance Indicators	Target FY 2022/2023	Actual achievement FY 2022/2023	Baseline FY 2023/2024	Target FY 2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
Programme 1.0: Trade Administrative and support services									
Sub Programme: 1.1 General administration and Support Services	Administrative and support service, Staff compensation,	Customer satisfaction rate,	100%	100%	100%	100%	100 %	100%	100%
		Citizen engagement forums and satisfaction surveys undertaken	10	10	10	10	13	16	19
		Office equipment, furniture and stationery	40%	40%	40%	40%	42%	44%	46%
		Completed office block	2	2	2	2	2	2	2
	Staff training	No. of staff trained on relevant areas	50%	50%	50%	53%	55%	58%	61%
Sub Programme 1.2: Trade Development									
Development of market centers	New market centers developed	Number of market sheds constructed and occupied	8	8	8	3	5	14	16

Sub-Programme (SP)	Key Outputs	Key Performance Indicators	Target FY 2022/2023	Actual achievement FY 2022/2023	Baseline FY 2023/2024	Target FY 2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
Fair trade practices	Increased supervision of weight and measures equipment	Number of weights and measures verification exercises conducted					3,813	4,000	4,500
		Number of weights and measures equipment calibrated							
Sub Programme 1.3 International Trade	Increase stakeholder collaboration with international trade players, increase access to export markets, increase networking amongst state and non-state actors involved in export facilitation	No. of international trade forums organized	3	3	3		4		
						1		6	8
Programme 2: Industrialization and Innovation									
Construction of common user facility	Skill and workmanship development for specific products	Number of Common user facility constructed	1	0	-				
Industrial development Masterplan	Comprehensive masterplan to guide the county's industrial development	Fully developed Industrialization policy and Masterplan	3	3	3			1	1

Sub-Programme (SP)	Key Outputs	Key Performance Indicators	Target FY 2022/2023	Actual achievement FY 2022/2023	Baseline FY 2023/2024	Target FY 2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
Installation of Specialized Equipment	Increased production capacity	No. of installed specialized equipment	1	1	1				
Construction of Industrial parks	Increased County driven industrial development	No. of industrial parks developed	1	1	1	1	none		
Machakos Innovation and Documentation center	Upgrading of Machakos Information and documentation center into innovation hub	Upgraded and operational Machakos Innovation and Documentation Center	1	1	1	1	1	1	1
Sub Programme 2:1 Investment Promotion									
Investment promotion	Increased investment opportunities awareness	Number of investment promotion conferences	3	3	3	1	3	3	3
	Increased investments in the County	Number of investors investing in Machakos County				1,500.00	1,575.00	1,653.75	1,736.44
Programme 3: Small and Medium Enterprise development									
Construction of modern kiosk			100	100	100	100	0	20	30
Roadside shed (Jua kali)	Promote value addition of the informal sector	Number of completed roadside shades	10	10	10	none	1	1	2
Fabrication and installation of branded outdoor parasols	provide decent working spaces for outdoor traders and hawkers	number of parasols distributed				900	500	500	500

Sub-Programme (SP)	Key Outputs	Key Performance Indicators	Target FY 2022/2023	Actual achievement FY 2022/2023	Baseline FY 2023/2024	Target FY 2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
construction of new modern bustops	Provide designated pick-up and drop points for commuters	number of new bustops constructed					5	5	5
Construction of new bodaboda sheds	Functional and well constructed bodaboda sheds	number of new bodaboda sheds constructed					20	20	20
Restoration and rebranding of existing	well maintained and appealing modern bustops	number of refurbished and rebranded bustops					7	7	7
Trade shows and exhibitions	Small and Medium Sized Enterprise. (SME)	Enhancing skills to traders				30	10	10	10
Programme 4.0: Tourism Administrative and support services									
Sub programme: 4.1 General administration and Support Services	Organizing Tourism stakeholders' forums	Number of forums organized	1	2	2		2	2	2
Sub Programme 4.2- Heritage and Culture	Showcase akamba culture	No. of festivals held.	2	2	2		1	1	1
Sub Programme 4.3- Liquour Management	Promote the implementation of the liquor-licensing act.	Number of compliance checks conducted	3	3	3	4500	5,500	5,775	6,063
Sub Programme 4.4 Tourism development and Marketing	development of a mapping masterplan of historical sites/hotels	Number of historical sites mapped			3	3	3	3	3

Sub-Programme (SP)	Key Outputs	Key Performance Indicators	Target FY 2022/2023	Actual achievement FY 2022/2023	Baseline FY 2023/2024	Target FY 2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
Sub Programme 4.5 Management of recreational facilities	State of the art functional parks	Number of parks rehabilitated			2	2	3	3	3
		No. of parks constructed	0	2	-	-	-	-	-
Sub Programme 4.6Machawood	Increase and improved film production	No. of participants	100	100	100	100	100	100	100

Part F. Summary of Expenditure by Programmes and Sub-Programmes FY 2022/2023-2026/2027

Sub-Programme(SP)	Approved Budget FY 2022/2023	Actual Expenditure Fy 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
Programme 1.0: Trade and Business enterprise development	185,769,277	74,017,156	96,810,965	52,558,964	55,186,912	57,946,258
Programme 2: Small and Medium sized Enterprises	13,962,165	5,736,951	22,581,663	51,067,311	53,620,677	56,301,710
Programme 3: Industrialization and Innovation	51,612,155	225,000	447,820,994	65,638,808	31,855,748	33,448,536
Programme 4: Tourism Administrative and support services	169,628,378	129,498,904	119,849,225	118,328,178	113,744,587	119,431,816
Total Expenditure of vote	413,641,224.4	209,478,011	687,062,847	287,593,261	254,407,924	267,128,321

Part G. Summary of Expenditures by Vote Economic Classification 2022/2023-2026/2027

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure Fy 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
(1) Current Expenditure	204,342,867		178,284,115	174,927,292	183,673,657	192,857,340
Compensation to Employees	155,994,071	173,744,783	64,133,459	63,352,510	66,520,136	69,846,143
Use of goods and services	23,675,808	8,689,467	114,150,656	93,664,782	73,883,021	77,577,172
Current Transfers	-	-	-	-	-	-
(2) Capital Expenditure	238,302,096	-	508,778,732	130,575,969	119,705,006	119,705,006
Acquisition of Non-Financial Assets	238,302,096		508,778,732	130,575,969	119,705,006	119,705,006
Capital Transfers	-	-	-	-	-	-
Total Expenditure of the Vote	413,641,224.4	209,478,011	687,062,847	359,072,404	364,951,024	383,198,576

Part H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification; FY 2022/2023-2026/2027

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure Fy 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
SP 1.1:Trade General Administration & Support Services						
(1) Current Expenditure	66,725,188	72,659,720	47,512,882	22,550,306	23,677,822	24,861,713
Compensation to Employees	58,035,079	71,794,020	14,284,949	14,881,223	15,625,284	16,406,549
Use of goods and services	8,690,109	865,700	33,227,933	7,669,083	8,052,537	8,455,164
(2) Capital Expenditure	119,044,089	1,357,436	49,298,083	30,008,658	31,509,091	33,084,545
Acquisition of Non-Financial Assets	119,044,089	1,357,436	49,298,083	30,008,658	31,509,091	33,084,545
TOTAL	185,769,277	74,017,156	96,810,965	52,558,964	55,186,912	57,946,258
Programme 2 Small and Medium Sized Enterprises						
(1) Current Expenditure	1,362,165	1,386,565	10,000,000	6,500,000	6,825,000	7,166,250
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	1,362,165	1,386,565	10,000,000	6,500,000	6,825,000	7,166,250

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure Fy 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
(2) Capital Expenditure	12,600,000	4,350,386	12,581,663	44,567,311	46,795,677	49,135,460
Acquisition of Non-Financial Assets	12,600,000	4,350,386	12,581,663	44,567,311	46,795,677	49,135,460
TOTAL	13,962,165	5,736,951	22,581,663	51,067,311	53,620,677	56,301,710
Programme 3.0: Industrialization, Innovation and Investment promotion						
(1) Current Expenditure	2,699,650	225,000	56,736,010	48,638,808	26,605,748	27,936,036
Compensation to Employees	-	-	11,748,510	12,252,927	12,865,573	13,508,852
Use of goods and services	2,699,650	225,000	44,987,500	36,385,881	13,740,175	14,427,184
(2) Capital Expenditure	48,912,505	-	391,084,984	17,000,000	5,250,000	5,512,500
Acquisition of Non-Financial Assets	48,912,505	-	391,084,984	17,000,000	5,250,000	5,512,500
TOTAL	51,612,155	225,000	447,820,994	65,638,808	31,855,748	33,448,536
Programme 4: Tourism Administrative and support services						
(1) Current Expenditure	108,882,876	108,162,965	64,035,223	79,328,178	83,294,587	87,459,316
Compensation to Employees	97,958,992	101,950,763	38,100,000	36,218,360	38,029,278	39,930,742
Use of goods and services	10,923,884	6,212,202	25,935,223	43,109,818	45,265,309	47,528,574
(2) Capital Expenditure	60,745,502	21,335,939	55,814,002	39,000,000	30,450,000	31,972,500
Acquisition of Non-Financial Assets	60,745,502	21,335,939	55,814,002	39,000,000	30,450,000	31,972,500
TOTAL	169,628,378	129,498,904	119,849,225	118,328,178	113,744,587	119,431,816
Total Expenditure	413,641,224.4	209,478,011	687,062,847	287,593,261	254,407,924	267,128,321

EDUCATION

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

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.

Expenditure Trends FY 2021/2022-2022/2023

	Approved Budget FY 2021/2022	Expenditure FY 2021/2022	Approved Budget Estimates FY 2022-2023	Expenditure FY 2022- 2023
Recurrent	399,043,912	385,378,986	454,161,358	432,856,655
Development	142,102,833	22,593,487	236,460,588	46,271,516
Total	541,146,745	407,972,473	690,621,946	479,128,171

Major achievements based on the planned output FY 2021/2022-2022/2023

In the planned period 2021/2022 and 2022/2023, Education Sub-Sector targeted gross enrollment of ECDE and VTC to increase from 60 and 40 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 construction of over 100 classes for Early Childhood Development (ECDE) Centers and trained the 1,181 ECDE teachers to comply with CBC requirements. The Department also refurbished/renovated and equipped the 40 Vocational Training Centers, constructed over 10 ablution blocks, 6 workshops among dormitories. The has centers also managed to offer free skills training like plumbing, masonry, dress making, mechanical engineering among many other courses to our youth who eventually earned 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 year (2022/2023) approximately 24,713 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.

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

DEVELOPMENT ISSUE	CONSTRAINT(S)	SOLUTION/ADRESS TO THE CONSTRAINS
<ul style="list-style-type: none"> • Inadequate ECDE infrastructure • Establishment of adequate disability enabled /friendly ECDE centers 	<ul style="list-style-type: none"> • Budget and insufficient cash flow hence affects the timelines in project implementation 	<ul style="list-style-type: none"> • Public Private Partnership • Adequate Budget allocation • Stakeholders' involvement
<ul style="list-style-type: none"> • Inadequate ECDE Caregivers • Inadequate knowledge on CBC and special/ inclusive education 	<ul style="list-style-type: none"> • 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 	<ul style="list-style-type: none"> • 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
<ul style="list-style-type: none"> • Low enrollment rate in ECDE centers 	<ul style="list-style-type: none"> • Parents Economically challenged • Insufficient resources • Insufficient capacity building 	<ul style="list-style-type: none"> • Public Private Partnership • Feeding and milk Programmes • Provision of Modern and assorted psycho-motor materials • Provision of Day care centers • Stakeholders' involvement
<ul style="list-style-type: none"> • Low retention rate of learners in schools 	<ul style="list-style-type: none"> • Parents Economically challenged • Allocation of Budget to employ more teachers • Classes not enough and some too far 	<ul style="list-style-type: none"> • Feeding Program • More budget for employment of more teachers • Public Private Partnership
<ul style="list-style-type: none"> • Expensive education system- Basic Education & Competence Based Curriculum (CBC) 	<ul style="list-style-type: none"> • Insufficient resources 	<ul style="list-style-type: none"> • Public private partnership • More Bursaries allocation
<ul style="list-style-type: none"> • Policy Implementation 	<ul style="list-style-type: none"> • Insufficient resources 	<ul style="list-style-type: none"> • Public private partnership • Stakeholders' involvement
<ul style="list-style-type: none"> • Insecurity 	<ul style="list-style-type: none"> • Insufficient resources 	<ul style="list-style-type: none"> • Public private partnership • Fencing • Provision of professional security • Disaster management
<ul style="list-style-type: none"> • Inadequate VTC Trainers 	<ul style="list-style-type: none"> • Insufficient resources 	<ul style="list-style-type: none"> • Public private partnership • Stake holder involvement

<ul style="list-style-type: none"> • Inadequate VTC infrastructure 	<ul style="list-style-type: none"> • Insufficient resources 	<ul style="list-style-type: none"> • Public private partnership • Budget allocation • Stakeholders' involvement
<ul style="list-style-type: none"> • Insufficient instructional/psychomotor materials 	<ul style="list-style-type: none"> • Insufficient resources 	<ul style="list-style-type: none"> • Public private partnership • Budget allocation • Stakeholder involvement
<ul style="list-style-type: none"> • Inadequate training machine and equipment 	<ul style="list-style-type: none"> • Insufficient resources 	<ul style="list-style-type: none"> • More Budget allocation
<ul style="list-style-type: none"> • Lack of CBET Policy implementation 	<ul style="list-style-type: none"> • Insufficient resources 	<ul style="list-style-type: none"> • More Budget allocation
<ul style="list-style-type: none"> • Lack of quality, modern training 	<ul style="list-style-type: none"> • Insufficient resources 	<ul style="list-style-type: none"> • More Budget allocation
<ul style="list-style-type: none"> • Low enrollment and retention 	<ul style="list-style-type: none"> • Learners are Challenged financially • Low-capacity building on the importance of the programme 	<ul style="list-style-type: none"> • More Bursary fund • Enhanced Capacity building • Stakeholders involvement

v) Major services/outputs to be provided in the FY 2024/2025 and medium-term budget

The department of Education will provide the following major services and outputs in the FY 2024/2025:

- Construction of eleven ECDE classes in various wards
- Construction of day care centre at Mavoko/ Athiriver
- Purchase of milk, rice and beans for all ECDE centres across Machakos County
- Bursary allocation to needy students and pupils across the county
- Purchase of teaching and learning materials to ECDE centres
- Renovation of various VTC's
- Capitation to VTC's

Part D: Sector Priorities and Strategies

Programmes	Sector Programmes	Strategies
General Administration, Planning and Support Services	Legislating education within the department	Policy formulation in the various levels of education
	Staff sensitization/ Capacity building and training	Staff training
	Quality assurance and standards	Monitoring and Evaluation of all programmes and projects
Basic Education	ECDE Infrastructure	Construction and Equipping of ECDE centres (should be disability friendly)
	Teaching and learning materials(T/L)/Psychomotor materials	Procurement of T/L materials
	Recruitment of ECDE care givers (staffing and promotions)	Employment and training of ECDE care givers

Programmes	Sector Programmes	Strategies
	Subsidizing of Education	Expand the current bursary scheme and Lobby for higher education scholarship fund
	Library services	Construction and Equipping of ECDE centres
	Feeding programme	Procurement and supply of food to public ECDE centers

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

Program me	Activities	Delive ry Unit	Key Output	Key Performan ce Indicators (KPI)	Target FY 2022/ 2023	Actual Achiev ement FY 2022/ 2023	Baseli ne FY 2023/ 2024	Target FY 2024/ 2025	Target FY2025 /2026	Target FY2026 /2027
General Administration, Planning and Support Services	General Administration and Planning services	Educat ion Department	Increased efficiency in service delivery	Customer satisfactio n rate	100%	100%		100%	100%	100%
			Communicatio n Services, items, equipment, bills and office Stationery	% of Communi cation Services, items, equipmen t, 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 maintaine d	100%	80%		100%	100%	100%
	Staffing and Promotion	staff employed	No. of staff employed	1,044	62	0	1,820	1,820	1,820	
	Staff Training, Capacity Building and Sensitization	staff trained and sensitized	No. of staff trained and sensitized	1,044	12	2	1,014	100%	100%	

Program me	Activities	Delive ry Unit	Key Output	Key Performan ce Indicators (KPI)	Target FY 2022/ 2023	Actual Achiev ement FY 2022/ 2023	Baseli ne 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	Completi on rate of perimeter wall at education office headquart ers in (%)	~	~	~	~	2	~	
	Construction of VTC headquarter office		Constructed office Renovation/re habilitation undertaken	No. of offices constructe d	~	~	~	~	1	~	
Basic Education	ECDE Infrastructure development		ECDE/disabilit y friendly ECDE centers established	No. of ECDE/dis ability friendly ECDE centers establishe d	80	80	17	4	40	40	
	Construction of Twin Workshops and Dormitories		Established twin workshops and dormitories	No. of establishe d twin workshop s and dormitori es	40	43		40	40	40	
	Construction of a Model VTC Center		Established Model VTC Center	No. of establishe d twin workshop s and dormitori es	~	~	~	4	3	1	
	Procurement of Teaching and learning materials/Psy chomotor materials		ECDE centers supplied with teaching and learning materials	No. of ECDE centers supplied with teaching and learning materials	100%	80%		100%	100%	100%	
	EDCE & VTC Advocacy			Sensitization held	No. of sensitizati on held	1	1	1	2	2	2
				Policies/bills/a cts developed	No. of policies/b						

Program me	Activities	Delive ry Unit	Key Output	Key Performan ce Indicators (KPI)	Target FY 2022/ 2023	Actual Achiev ement FY 2022/ 2023	Baseli ne FY 2023/ 2024	Target FY 2024/ 2025	Target FY2025 /2026	Target FY2026 /2027
			and implemented	ills/acts developed and implemen ted						
	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
	Capacity Building, sensitization and training (both ECDE & ECDE)		Forums and training's held	No. of forums and training's held	100%	50%	100%	100%	100%	100%
	M&E Quality assurance and standards		Monitoring and evaluation reports on quality assurance and standards done	No. of monitorin g and evaluation reports on quality assurance and standards done	5	1	3	6	9	9
	Extra Curriculum Activities		Sports competitions held	No. of sports competiti ons held	9	1	4	9	9	9
			Children with a talent dis-aggregated by	Identified Number of						

Program me	Activities	Delive ry Unit	Key Output	Key Performan ce Indicators (KPI)	Target FY 2022/ 2023	Actual Achiev ement FY 2022/ 2023	Baseli ne FY 2023/ 2024	Target FY 2024/ 2025	Target FY2025 /2026	Target FY2026 /2027
			type (swimming, poetry, football etc)	children with a talent dis-aggregate d by type (poetry, football, Drama etc)						
	Bursary fund		Bursary beneficiaries	No. of bursary beneficiari es	100%	100%	100%	100%	100%	100%
	Library Services		Libraries established	No of libraries establishe d	9	1	0	4	3	1
	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%
	Implementati on of the Competency Based Education & Training (CBET) Program		VTC implemented	No. of VTC implemen ted	100%	0	-	100%	100%	100%

Part F. Summary of Expenditure by Programmes and Sub-Programmes FY 2022/2023-2026/2027

SubO Programme (SP)	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
Programme 1 General Administration, Planning and Support Services	505,146,656	418,621,613	571,929,693	607,300,563	644,805,591	677,045,870
Programme 2 Basic Education	8,650,000	11,030,025	99,856,678	7,623,191	8,004,351	8,404,568
Rrogramme 3: Gender and Social Services	-	-	-	-	-	-
Programme 4: Youth and Development Services	-	-	-	-	-	-

SubO Programme (SP)	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
Programme 5: Vocational Training	58,635,790	31,563,291	47,729,112	56,290,378	63,619,897	66,800,892
Total Expenditure of Vote	690,621,946	479,128,171	719,515,483	671,214,132	716,429,838	752,251,330

Part G. Summary of Expenditures by Vote Economic Classification 2022/2023-2026/2027

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
1. Current Expenditure	428,971,858	414,943,413	546,786,371	560,803,754	600,498,942	630,523,889
Compensation to Employees	327,615,000	414,943,413	389,006,920	348,320,563	365,736,591	384,023,420
Use of Goods and Services	101,356,858	-	157,779,451	212,483,191	234,762,351	246,500,468
Current Transfers to Government Agencies	-	-	-	-	-	-
Other Recurrent	-	-	-	-	-	-
2. Capital Expenditure	143,460,588	46,271,516	172,729,112	110,410,378	115,930,897	121,727,442
Acquisition of NonFinancial Assets	143,460,588	46,271,516	172,729,112	110,410,378	115,930,897	121,727,442
Capital Transfers to Government Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
Total Expenditure of the Vote	690,621,946	479,128,171	719,515,483	671,214,132	716,429,838	752,251,330

Part H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification; FY 2022/2023-2026/2027

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
Programme 1 General Administration, Planning and Support Services						

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
Current Expenditure	428,971,858	414,943,413	536,929,693	551,800,563	586,530,591	615,857,120
Compensation to Employees	327,615,000	414,943,413	389,006,920	348,320,563	365,736,591	384,023,420
Use of Goods and Services	101,356,858	-	147,922,773	203,480,000	220,794,000	231,833,700
Current Transfers to Government Agencies	-	-	-	-	-	-
Other Recurrent	-	-	-	-	-	-
Capital Expenditure	76,174,798	3,678,200	35,000,000	55,500,000	58,275,000	61,188,750
Acquisition of NonFinancial Assets	76,174,798	3,678,200	35,000,000	55,500,000	58,275,000	61,188,750
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure Programme 1	505,146,656	418,621,613	571,929,693	607,300,563	644,805,591	677,045,870
Programme 2 Basic Education						
Current Expenditure	-	-	9,856,678	623,191	654,351	687,068
Compensation to Employees						
Use of Goods and Services			9,856,678	623,191	654,351	687,068
Current Transfers to Government Agencies						
Other Recurrent						
Capital Expenditure	8,650,000	11,030,025	90,000,000	7,000,000	7,350,000	7,717,500
Acquisition of NonFinancial Assets	8,650,000	11,030,025	90,000,000	7,000,000	7,350,000	7,717,500
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure Programme 2	8,650,000	11,030,025	99,856,678	7,623,191	8,004,351	8,404,568
Programme 3: Gender and Social Services						
Current Expenditure	-	-	-	-	-	-
Compensation to Employees						
Use of Goods and Services						

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
Current Transfers to Government Agencies						
Other Recurrent						
Capital Expenditure	~	~	~	~	~	~
Acquisition of NonFinancial Assets						
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure Programme 3	~	~	~	~	~	~
Programme 4: Youth and Development Services						
Current Expenditure	~	~	~	~	~	~
Compensation to Employees						
Use of Goods and Services						
Current Transfers to Government Agencies						
Other Recurrent						
Capital Expenditure	~	~	~	~	~	~
Acquisition of NonFinancial Assets						
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure Programme 4	~	~	~	~	~	~
Programme 5: Vocational Training						
Current Expenditure	~	~	~	8,380,000	13,314,000	13,979,700
Compensation to Employees	~	~	~	~	~	~
Use of Goods and Services	~	~	~	8,380,000	13,314,000	13,979,700
Current Transfers to Government Agencies						
Other Recurrent						
Capital Expenditure	58,635,790	31,563,291	47,729,112	47,910,378	50,305,897	52,821,192

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates FY 2025/2026	Projected Estimates FY 2026/2027
Acquisition of NonFinancial Assets	58,635,790	31,563,291	47,729,112	47,910,378	50,305,897	52,821,192
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure Programme 5	58,635,790	31,563,291	47,729,112	56,290,378	63,619,897	66,800,892
Total Vote	690,621,946	479,128,171	719,515,483	671,214,132	716,429,838	752,251,330

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 2020/2021-2021/2022

	Approved Budget Estimates FY 2021/2022	Expenditure FY 2021/2022	Approved Budget Estimates FY 2022/2023	Expenditure FY 2022/2023
Recurrent	113,688,652	106,488,998	186,172,981	185,663,947
Development	841,502,191	39,603,355	248,386,623	195,560,329
Total	955,190,843	146,092,353	441,629,252	384,338,437

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

- The construction and enhancement of roads, encompassing the implementation of concrete blocks paved standards for selected roads and Non-Motorized Transport (NMT) facilities.
- The construction of Market Parking Lots and drainage extensions.
- The department focused on infrastructure and equipment procurement, which includes the acquisition of two tipper trucks, a farm tractor, a trailer, and a backhoe.
- Construction of fire station-NewCity machakos
- In collaboration with the National Government, the County Government has connected over 10,000 households to the national grid, increasing the total number of households with electricity.
- In addition, to enhance security and increasing business-working hours, the Energy department installed and maintained streetlights and Floodlights (mulika mwizi).
- The County Government also promoted the use of renewable energy sources. This has helped to reduce the County's reliance on fossil fuels and has contributed to environmental conservation.
- The department has been striving to go green by installing solar panels to Government facilities.
- The lands and physical planning has done preliminary inspections, mapping and sensitization on valuation roll,

- Additionally, the department has enhanced GIS lab through procurement of plotters, high-capacity computers, map cabinets and printers.
- Successful seven public sensitization forums, which were tailored on improving conflicts and disputes resolution mechanisms on land matters.
- The sector upgraded and maintained water drainage systems;
- upgraded Kasuitu and Grogon link roads
- Successful management of solid waste.
- Additionally, there was mapping and designing of degraded areas (rivers and gullies) that need rehabilitation.

iv. Challenges and recommendations

Challenges	Recommendations
Delayed Approvals and Disbursement of Development Funds	- Ensure proper planning
	- Implement projects within the intended timeframe
	- Foster stakeholder engagement
	- Coordinate with National Government bodies for faster implementation
Inadequate Budgetary Allocation	- Increase budget allocation
Inconsistency of Support from Donors	- Encourage corporates to support the County in assisting the vulnerable
	- Plan ahead for unforeseen eventualities
Constant Breakdown of Old Vehicles and Machinery due to Aging	- Procure new motor vehicles and machinery
	- Allocate enough funds for maintenance
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

v. Major services/ outputs in FY 2024/2025 and medium term

- Web and GIS based physical addressing
- Preparation of valuation roll
- Up scaling GIS lab capacity
- Development of County Spatial Plan
- Land use policy
- Securing of Public land, fencing etc
- Acquisition of specialized solid waste machinery and equipment
- Construction of drainages
- Non-Motorized Transport civil works
- Sanitary landfills (Dumpsites)
- Ng'arisha mtaa Initiative
- Construction of cemetery facilities
- Rural electrification
- Solarization of County facilities

- Formulation of County Energy policy
- Acquisition of specialized Energy Equipment
- Clean energy promotion
- Streetlights and flood lights (Mlika Mwizis)

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

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

Program me	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2022/2023	Actual Achievement FY 2022/2023	Baseline FY 2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
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%
	Department of Lands	Office renovated	% of offices renovated	0%	0%	0%	50%	50%	
SP 1.2 Land & Physical Planning	Department of Lands	Spatial plans prepared	Number of spatial plans prepared	-	-	1	1	1	1
Programme 2: County Energy & Electrification									
Outcome: Enhanced availability of renewable energy and grid connectivity									
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	Increase electricity connectivity	No. of households connected	0	0	0.85	0.9	0.95	1
	Department of Energy	increase safety along	No.of kms of road/streets lit	0	0	5%	5%	5%	5%

Program me	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2022/2023	Actual Achievement FY 2022/2023	Baseline FY 2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
		the roads							
	Department of Energy	Office renovated	% of offices renovated	0%	0%	0%	50%	50%	
	Department of Energy	Increased adoption of renewable energy	No. of facilities equipped with solar energy	0	2	1	44	44	15
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%
		Office renovated	% of offices renovated	0%	0%	0%	50%	50%	
SP 3.2 Machakos Municipality	Machakos Municipality	Skip Loader acquired	No. of Skip Loaders acquired	0	0	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
		Skip Loaders acquired	No. of Skip Loaders acquired	0	0	1	1	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

Program me	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2022/2023	Actual Achievement FY 2022/2023	Baseline FY 2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target FY 2026/2027
		Fencing of Dumpsites	No. of Municipal Boundary reviews	0	0	1	1	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					
		Office Renovation	% of offices renovated	0%	0%	0%	100%	0%	0%

Part F. Summary of Expenditure by Programmes and Sub-Programmes FY 2022/2023-2026/2027

Sub –Programme (SP)	Approved Budget FY 2022/ 2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	FY 2025/2026	FY 2026/2027
Programme 1: Lands and Physical Planning	57,582,293	57,136,151	105,101,871	110,555,942	154,079,525	52,508,831
Total Expenditure Programme 1	57,582,293	57,136,151	105,101,871	110,555,942	154,079,525	52,508,831
Programme 2: County Electrification	112,726,705	107,027,188	103,076,213	152,183,169	159,792,327	200,856,944
Total Expenditure Programme 2	112,726,705	107,027,188	103,076,213	152,183,169	159,792,327	200,856,944
Programme 3: Housing &Urban Development						
SP 3:1 Housing & Urban Development	106,444,304	207,575,099	100,043,736	132,759,914	102,647,909	107,780,305
SP 3:2 Machakos Municipality	110,812,166	5,400,000	28,200,000	27,440,000	28,812,000	30,252,600
SP 3:3 Mavoko Municipality	24,723,095	7,199,999	30,200,000	30,040,000	31,542,000	33,119,100
SP 3:4 Kangundo-Tala Municipality	29,340,688	-	41,900,000	19,900,000	26,945,000	28,042,250

Sub –Programme (SP)	Approved Budget FY 2022/ 2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	FY 2025/2026	FY 2026/2027
Total Expenditure Programme 3	271,320,254	220,175,098	200,343,736	210,139,914	189,946,909	199,194,255
Total Expenditure of Vote	441,629,252	384,338,437	408,521,820	472,879,025	503,818,762	452,560,030

Part G. Summary of Expenditures by Vote Economic Classification 2022/2023-2026/2027

Sub –Programme (SP)	Approved Budget FY 2022/ 2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	FY 2025/2026	FY 2026/2027
(1) Current Expenditure	186,172,981	185,663,947	240,766,270	236,137,941	211,194,838	221,754,580
Compensation to Employees	141,547,304	141,537,661	128,471,408	126,907,943	133,253,340	139,916,007
Use of goods and services	40,099,970	40,037,078	112,294,862	74,229,998	77,941,498	81,838,573
Other Current Grants and Transfers	4,525,707	4,089,208	-	35,000,000	-	-
(2) Capital Expenditure	248,386,623	195,560,329	167,755,550	236,741,084	324,123,924	230,805,449
Acquisition of Non-Financial Assets	142,330,321	192,616,476	158,655,550	236,741,084	324,123,924	230,805,449
Other capital transfer and Grants	106,056,302	2,943,853	9,100,000	-	-	-
Total Expenditure of Vote	441,629,252	384,338,437	408,521,820	472,879,025	535,318,762	452,560,030

Part H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification; FY 2022/2023-2026/2027

Sub –Programme (SP)	Approved Budget FY 2022/ 2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates	
					FY 2025/2026	FY 2026/2027
Programme 1: Lands and Physical Planning						
(1) Current Expenditure	54,201,941	54,192,298	62,346,321	46,627,057	48,958,410	51,406,331
Compensation to Employees	33,548,303	33,538,660	37,124,584	38,706,747	40,642,085	42,674,189
Use of goods and services	10,203,638	10,203,638	25,221,737	7,920,310	8,316,326	8,732,142

Sub –Programme (SP)	Approved Budget FY 2022/ 2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates	
					FY 2025/2026	FY 2026/2027
Other Current Grants and Transfers	10,450,000	10,450,000	-	-	-	-
(2) Capital Expenditure	3,380,352	2,943,853	42,755,550	63,928,885	105,121,115	1,102,500
Acquisition of Non-Financial Assets	-	-	42,755,550	63,928,885	105,121,115	1,102,500
Other Capital Grants and Transfers	3,380,352	2,943,853	-	-	-	-
Total Expenditure of Programme 1	57,582,293	57,136,151	105,101,871	110,555,942	154,079,525	52,508,831
Programme 2: County Electrification						
(1) Current Expenditure	21,396,384	21,541,507	28,076,213	28,370,970	29,789,519	31,278,994
Compensation to Employees	14,840,052	14,840,052	17,929,589	18,673,783	19,607,472	20,587,846
Use of goods and services	6,556,332	6,701,455	10,146,624	9,697,187	10,182,046	10,691,149
Other Current Grants and Transfers	-	-	-	-	-	-
(2) Capital Expenditure	91,330,321	85,485,681	75,000,000	123,812,199	130,002,809	169,577,949
Acquisition of Non-Financial Assets	91,330,321	85,485,681	75,000,000	123,812,199	161,502,809	169,577,949
Other Capital Grants and Transfers	-	-	-	-	-	-
Total Expenditure of Programme 2	112,726,705	107,027,188	103,076,213	152,183,169	159,792,327	200,856,944
Programme 3: Housing and Urban Development						
(1) Current Expenditure	100,444,304	100,444,304	98,643,736	130,779,914	100,568,909	105,597,355
Compensation to Employees	93,158,949	93,158,949	73,417,235	69,527,413	73,003,783	76,653,973
Use of goods and services	6,140,000	6,140,000	25,226,501	26,252,501	27,565,126	28,943,382
Other Current Grants and Transfers	1,145,355	1,145,355	-	35,000,000	-	-
(2) Capital Expenditure	6,000,000	107,130,795	1,400,000	1,980,000	2,079,000	2,182,950
Acquisition of Non-Financial Assets	6,000,000	107,130,795	1,400,000	1,980,000	2,079,000	2,182,950
Other Capital Grants and Transfers	-	-	-	-	-	-
Total Expenditure of Housing & Urban Development	106,444,304	207,575,099	100,043,736	132,759,914	102,647,909	107,780,305
Machakos Municipality						
(1) Current Expenditure	5,400,000	5,400,000	17,000,000	9,600,000	10,080,000	10,584,000
Use of goods and services	5,400,000.00	5,400,000.00	17,000,000	9,600,000	10,080,000	10,584,000

Sub –Programme (SP)	Approved Budget FY 2022/ 2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates	
					FY 2025/2026	FY 2026/2027
Other Current Grants and Transfers	0	0	-	-	-	-
(2) Capital Expenditure	105,412,166	0	11,200,000	17,840,000	18,732,000	19,668,600
Acquisition of Non-Financial Assets	15,000,000.0	0	8,500,000	17,840,000	18,732,000	19,668,600
Other Capital Grants and Transfers	90,412,166	0	2,700,000	-	-	-
Total Expenditure of Machakos Municipality	110,812,166	5,400,000	28,200,000	27,440,000	28,812,000	30,252,600
Mavoko Municipality						
(1) Current Expenditure	7,400,000	7,199,999	19,000,000	12,200,000	12,810,000	13,450,500
Use of goods and services	7,400,000.00	7,199,999.00	19,000,000	12,200,000	12,810,000	13,450,500
Other Current Grants and Transfers	0	0	-	-	-	-
(2) Capital Expenditure	17,323,095	0	11,200,000	17,840,000	18,732,000	19,668,600
Acquisition of Non-Financial Assets	15,000,000	0	8,500,000	17,840,000	18,732,000	19,668,600
Other Capital Grants and Transfers	2,323,095	0	2,700,000	-	-	-
Total Expenditure of Mavoko Municipality	24,723,095	7,199,999	30,200,000	30,040,000	31,542,000	33,119,100
Kangundo/Tala Municipality						
(1) Current Expenditure	4,400,000	4,391,986	15,700,000	8,560,000	8,988,000	9,437,400
Use of goods and services	4,400,000.00	4,391,986.00	15,700,000	8,560,000	8,988,000	9,437,400
Other Current Grants and Transfers	-	-	-	-	-	-
(2) Capital Expenditure	24,940,688		26,200,000	11,340,000	17,957,000	18,604,850
Acquisition of Non-Financial Assets	15,000,000		22,500,000	11,340,000	17,957,000	18,604,850
Other Capital Grants and Transfers	9,940,688	-	3,700,000	-	-	-
Total Expenditure of Kangundo/Tala Municipality	29,340,688		41,900,000	19,900,000	26,945,000	28,042,250
Total Expenditure Programme 3	271,320,254	220,175,098	200,343,736	210,139,914	189,946,909	199,194,255
Total Vote Expenditure	441,629,252	384,338,437	408,521,820	472,879,025	503,818,762	452,560,030

DEVOLUTION

Part A: Vision

To be a leading department in provision of devolved services in the county

Part B: Mission

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

Part C: Performance Overview and Rationale for Funding

Mandate

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

Expenditure Trends FY 2021/2022-2022/2023

	Approved Budget FY 2021/2022	Actual Expenditure FY 2021/2022	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023
Recurrent	1,293,952,911.00	1,248,026,796.00	805,427,067	796,733,873
Development	24,269,904.00	9,820,178.00	62,542,800	2,714,819
Total	1,318,222,815.00	1,257,846,974.00	867,969,867	799,448,692

Major achievements FY 2021/2022-2022/2023

- a) Coordinating distribution of seedlings, and ploughing agricultural land during every planting season to enhance food security.
- b) Coordinating the supply of tree seedlings to address climate change.
- c) Coordinating the distribution of bursaries to support 100% transition from primary to secondary schooling and enhance tertiary education.
- d) Coordinated the distribution of food and non-food items as part of the drought relief mitigation program.
- e) Coordinated distribution of beddings to elderly residents to support the social welfare program.
- f) Collaborated with the police to ensure effective traffic management.
- g) Maintained law and order to create a favorable environment for conducting businesses;
- h) Enforced revenue collection to support budget financing.
- i) Participated in parade march pasts to commemorate national public holidays.
- j) Mounted guards of honors and quarter guard parades during the reception of the Governor and his visiting counterparts

Constraints and challenges	Recommendations
1.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
2.Inadequate budgetary allocation	Increase budget allocation Partner with stakeholders
3.Inconsistency of donor support	Encourage corporates to support the vulnerable in the county plan ahead for unforeseen eventualities
4.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 2024/2025

1. Capacity building and training for staff / verification of human capital (staff audit) to enhance effectiveness and efficiency in service delivery.
2. Provision of Medical Insurance Cover, Group Life & Last expense to 6,156 County Government Employees
3. Provision of insurance cover for WIBA plus and Group Personal Accident Cover to 6,156 County Government Employees.
4. Enhanced security by recruiting officers under inspectorate and purchase of motorbikes/motor vehicles for efficient mobility.
5. New Construction and Establishment of staff Quarters at Mavoko, Machakos and Matungulu Fire stations Centers.
6. Equipping of Kyumbi Emergency Operation Center.
7. Provision of Safety and protective gears for solid waste personnel.
8. Constructing of 4 multi-purpose sub-county offices for enhanced service delivery in the sub-counties (Kalama, Mwala, Yatta and Masinga)
9. Equipping furniture to the 3 multi-purpose sub-county offices (Ndithini, Matungulu and Kathiani)
10. Operationalization of Village council structures.
11. Construction and equipping 40 Ward offices.
12. Provision of 8 Motor vehicles and 40 Motor bikes for the administrative functions.

D. Strategic Objectives

Programme	Objective
Public Service & Performance Management	To enhance efficiency and effectiveness in the Public Service delivery, career guidelines & capacity building
County administration and Decentralized units	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, health and wellbeing to all citizen in Machakos county
Public Participation, Citizen Engagement and Customer Care	To enhance public participation in planning & implementation and enhance feedback & responses within the county.
Inspectorate, Firefighting and Emergency services.	Enforcement of county laws & legislation and to provide a well-coordinated, efficient & timely public emergency responses within the county and its environs.

E. Summary of the programmes Key Outputs, Performance Indicators and Targets for FY 2022/2023- 2026/2027.

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2022/2023	Actual Achievement FY 2022/2023	Baseline FY 2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target 2026/2027
Capacity Building	Public Service & Performance Management	Staff trained & attachment conducted on various fields	No. of Staff trained & attachment conducted on various fields	35	35	1000	1200	1200	1200
		Capacity Building programmes for HROs, DHRAC and CHRAC	No. of Capacity Building programmes for HROs, DHRAC and CHRAC	3	1	2	3	3	3
		Staff training needs assessment report	No. of Staff training needs assessment report	1	1	1	1	1	1
Payroll Administration	Public Service & Performance Management	Reduced number of staff in Excel to IPPD	% reduction of staff in Excel to IPPD	100%	80%	100%	100%	100%	100%
		Capacity Building programmes for Payroll Staff	No. of Capacity Building programmes for Payroll Staff	1	1	1	1	1	1
		Annual Payroll Audit	No. of annual payroll audits	1	1	1	1	1	1

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2022/2023	Actual Achievement FY 2022/2023	Baseline FY 2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target 2026/2027
		Monthly payroll processed	No. of Monthly payroll processed	12	12	12	12	12	12
		Compliance of Human Resource Report (Verification of Employees)	% compliance of human resource report (Verification of employees)	100%	100%	100%	100%	100%	100%
		Validated employee's documents	% of validated employee's documents	100%	0	70%	30%	-	-
Records Management	Public Service & Performance Management	Digital personnel records	No. of digital personnel records	1,000	200	1,000	2,000	2,000	2,000
Staff Medical Insurance Cover	Public Service & Performance Management	Members of staff covered	No. of Members of staff covered	5,040	5,040	5,176	6,173	6,173	6,173
		WIBA cover to all staff	No. of staff Covered on WIBA	100%	-	50%	100%	100%	100%

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2022/2023	Actual Achievement FY 2022/2023	Baseline FY 2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target 2026/2027
Staff Motivation		Career progression and Promotion opportunities	No. of Career progression through Promotion and re-designation opportunities	32	6	26	15	15	15
Performance evaluation	Public Service & Performance Management	Prepared performance contracts (2023/2024 FY) for CECMs	No. of Prepared performance contracts (2023/2024 FY) for CECMs	10	10	10	10	10	10
		Prepared performance contracts (2023/2024 FY) for Chief officers	No. of Prepared performance contracts (2023/2024 FY) for Chief officers	34	34	34	34	34	34
		Performance Ranking for all Ministries for 2022/2023FY	No. of Ministries which Performance Ranking was conducted	10	10	10	10	10	10
		Performance Management tools developed	No. of Performance management tools developed	6	6	6	6	6	6

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2022/2023	Actual Achievement FY 2022/2023	Baseline FY 2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target 2026/2027
Succession and staff retention Management	Public Service & Performance Management	Adoption of succession and staff retention policy	% of development of succession management and staff retention policy	100%	90%	90%	100%	100%	100%
Machakos County HRM policies	Public Service & Performance Management	Reviewed & developed HRM policies and frameworks	No. of reviewed & developed HRM policies and frameworks	7	6	6	7	-	-
Administration and Support Services	Public Service & Performance Management	Employees compensated	% of employees compensated	100%	100%	100%	100%	100%	100%
		Employers' contributions (LAP FUND, NSSF, LAP TRUST, GOK-PSS)	% of employers' contributions (LAP FUND, NSSF, LAPRUST, GOK-PSS)	100%	100%	100%	100%	100%	100%
		Gratuity disbursed	% of gratuity disbursed	100%	100%	100%	100%	100%	100%

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2022/2023	Actual Achievement FY 2022/2023	Baseline FY 2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target 2026/2027
		Facilitation of departmental operations	% of facilitation of departmental operations	100%	100%	100%	100%	100%	100%
		County Staff Identification cards issued	No. of County staff identification cards issued	7,000	-	7,115	ALL	ALL	ALL
		President's and Governor's office Portraits issued	No. of President's and Governor's office Portraits issued	16	4	12	12	-	-
Construction of offices	County Administration & Decentralized units	Administrative offices constructed	No. of administrative offices constructed	2	0	0	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	70%	30%	30%	30%
				No of administr	0	0	51	100	50

Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Target FY 2022/2023	Actual Achievement FY 2022/2023	Baseline FY 2023/2024	Target FY 2024/2025	Target FY 2025/2026	Target 2026/2027
Recruitment of administrators		Administrators recruited	ators recruited						
Purchase of Inspectorate staff uniform	Inspectorate, Firefighting & emergency	Staff uniform purchased	No. of staff uniform purchased	0	280	360	150	0	350
Recruitment of inspectorate Officers		Inspectorate officers recruited	No of Officers recruited	300	0	178	50	50	22

Part F. Summary of Expenditure by Programmes and Sub-Programmes FY 2022/2023-2026/2027

Sub-Programme (SP)	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates	
					FY 2025/2026	FY 2026/2027
1.0: Public Service & Performance Management						
Sp 1.1 : General Administration & Support Services	306,331,352	298,609,637	300,357,385	419,422,721	415,765,880	436,551,674
Sp 1.2: Performance Management	70,000	-	2,500,000	2,500,000	2,625,000	2,756,250
Sp 1.3: Training, Research and Development	7,519,500	4,935,440	47,841,500	54,176,614	11,944,288	12,541,502
Sp 1.4: Human Resource Development	-	-	-	16,000,000	10,500,000	11,025,000
Total expenditure of programme 1.0	313,920,852	303,545,077	350,698,885	492,099,335	440,835,168	462,874,426
2.0: County Administration and Decentralized Units						
Sp 2.1: General Administration & Support Services	510,647,686	470,389,123	372,609,131	399,171,984	374,611,069	393,341,622
Sp 2.2 Administration & Coordination	1,710,394	1,146,398	7,250,000	5,850,000	6,142,500	6,449,625
Sp 2.3 Solid Waste Management	1,700,000	1,187,930	5,705,000	17,020,000	8,275,000	8,688,750

Sub-Programme (SP)	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates	
					FY 2025/2026	FY 2026/2027
Total expenditure of programme 2.0	514,058,080	472,723,451	385,564,131	422,041,984	389,028,569	408,479,997
3.0 : Public Participation, Citizen Engagement And Customer Care						
Sp 3.1: Civic Engagement	1,050,000	970,000	2,750,000	19,000,000	19,925,000	20,896,250
Total expenditure of programme 3.0	1,050,000	970,000	2,750,000	19,000,000	19,925,000	20,896,250
4.0 : Inspectorate, Fire Fighting & Emergency Services						
Sp 4.1 : Inspectorate Services and Management	18,795,935	17,210,164	225,222,199	157,206,459	197,064,922	223,903,735
Sp 4.2 : Emergency Services	20,145,000	5,000,000	60,868,618	50,810,733	114,968,809	120,717,249
Total expenditure of programme 4.0	38,940,935	22,210,164	286,090,817	208,017,192	312,033,731	344,620,985
Total Expenditure of Vote	867,969,867	799,448,692	1,025,103,833	1,141,158,511	1,161,822,468	1,236,871,658

Part G. Summary of Expenditures by Vote Economic Classification 2022/2023-2026/2027

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates	
					FY 2025/2026	FY 2026/2027
(1) Current Expenditure	805,427,067	796,733,873	979,169,215	1,010,248,037	1,008,113,445	1,075,477,184
Compensation to Employees	537,824,425	767,263,160	589,128,531	506,912,029	574,116,600	610,574,529
Use of goods and services	267,602,642	29,470,713	390,040,684	465,836,008	433,996,845	464,902,655
Other Current Grants and Transfers	-	-	-	37,500,000	-	-
(2) Capital Expenditure	62,542,800	2,714,819	45,934,618	130,910,474	153,709,023	161,394,474
Acquisition of Non-Financial Assets	62,542,800	2,714,819	45,934,618	130,910,474	153,709,023	161,394,474
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure of the VOTE	867,969,867	799,448,692	1,025,103,833	1,141,158,511	1,161,822,468	1,236,871,658

Part H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification; FY 2022/2023-2026/2027

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates	
					FY 2025/2026	FY 2026/2027
1.0: Public Service & Performance Management						
1.1: General Administration and Support Services						
(1) Current Expenditure	299,331,352	296,874,037	298,357,385	415,022,721	413,665,880	434,346,674
Compensation to Employees	72,846,520	296,874,037	59,953,702	54,652,721	67,246,187	70,608,496
Use of goods and services	226,484,832	-	238,403,683	322,870,000	346,419,694	363,738,178
Other Current Grants and Transfers				37,500,000	-	-
(2) Capital Expenditure	7,000,000	1,735,600	2,000,000	4,400,000	2,100,000	2,205,000
Acquisition of Non-Financial Assets	7,000,000	1,735,600	2,000,000	4,400,000	2,100,000	2,205,000
Total Expenditure	306,331,352	298,609,637	300,357,385	419,422,721	415,765,880	436,551,674
1.2: Performance Management						
(1) Current Expenditure	70,000	-	2,500,000	2,500,000	2,625,000	2,756,250
Use of goods and services	70,000	-	2,500,000	2,500,000	2,625,000	2,756,250
Total Expenditure	70,000	-	2,500,000	2,500,000	2,625,000	2,756,250
1.3: Training, Research & Development						
(1) Current Expenditure	7,519,500	4,935,440	47,841,500	54,176,614	11,944,288	12,541,502
Use of goods and services	7,519,500	4,935,440	47,841,500	54,176,614	11,944,288	12,541,502
Total Expenditure	7,519,500	4,935,440	47,841,500	54,176,614	11,944,288	12,541,502
1.4: Human Resource Development						
(1) Current Expenditure	-	-	-	16,000,000	10,500,000	11,025,000
Use of goods and services	-	-	-	16,000,000	10,500,000	11,025,000
Total Expenditure	-	-	-	16,000,000	10,500,000	11,025,000
Total Expenditure Programme 1	313,920,852	303,545,077	350,698,885	492,099,335	440,835,168	462,874,426
2.0: County Administration & Decentralized Units						
2.1: General Administration and Support Services						

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates	
					FY 2025/2026	FY 2026/2027
(1) Current Expenditure	471,295,725	470,389,123	372,609,131	322,872,243	339,565,855	356,544,148
Compensation to Employees	464,977,905	470,389,123	361,402,630	311,415,719	326,986,505	343,335,830
Use of goods and services	6,317,820		11,206,501	11,456,524	12,579,350	13,208,318
(2) Capital Expenditure	39,351,961	-	-	76,299,741	35,045,214	36,797,474
Acquisition of Non-Financial Assets	39,351,961	-	-	76,299,741	35,045,214	36,797,474
Total Expenditure	510,647,686	470,389,123	372,609,131	399,171,984	374,611,069	393,341,622
2.2: Administration & Coordination services						
(1) Current Expenditure	1,710,394	1,146,398	7,250,000	5,850,000	6,142,500	6,449,625
Use of goods and services	1,710,394	1,146,398	7,250,000	5,850,000	6,142,500	6,449,625
(2) Capital Expenditure	-	-	-	-	-	-
Acquisition of Non-Financial Assets	-	-	-	-	-	-
Total Expenditure	1,710,394	1,146,398	7,250,000	5,850,000	6,142,500	6,449,625
2.3: Solid Waste Management						
(1) Current Expenditure	1,700,000	1,187,930	3,500,000	17,020,000	5,775,000	6,063,750
Use of goods and services	1,700,000	1,187,930	3,500,000	17,020,000	5,775,000	6,063,750
(2) Capital Expenditure	-	-	2,205,000	-	2,500,000	2,625,000
Acquisition of Non-Financial Assets	-	-	2,205,000	-	2,500,000	2,625,000
Total Expenditure	1,700,000	1,187,930	5,705,000	17,020,000	8,275,000	8,688,750
Total Expenditure Programme 2	514,058,080	472,723,451	385,564,131	422,041,984	389,028,569	408,479,997
3.0 :Public Participation, Citizen Engagement And Customer Care						
3.1: Civic Engagement						
(1) Current Expenditure	1,050,000	970,000	2,750,000	8,000,000	8,375,000	8,768,750
Use of goods and services	1,050,000	970,000	2,750,000	8,000,000	8,375,000	8,768,750
(2) Capital Expenditure	-	-	-	11,000,000	11,550,000	12,127,500
Acquisition of Non-Financial Assets	-	-	-	11,000,000	11,550,000	12,127,500

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates	
					FY 2025/2026	FY 2026/2027
Total Expenditure	1,050,000	970,000	2,750,000	19,000,000	19,925,000	20,896,250
Total Expenditure Programme 3	1,050,000	970,000	2,750,000	19,000,000	19,925,000	20,896,250
4.0 : Inspectorate, Fire Fighting & Emergency Services						
4.1: Inspectorate services and Management						
(1) Current Expenditure	17,750,096	16,230,945	225,222,199	157,206,459	197,064,922	223,903,735
Compensation to Employees	-	-	167,772,199	140,843,589	179,883,908	196,630,203
Use of goods and services	17,750,096	16,230,945	57,450,000	16,362,870	17,181,014	27,273,532
(2) Capital Expenditure	1,045,839	979,219	-	-	-	-
Acquisition of Non-Financial Assets	1,045,839	979,219	-	-	-	-
Total Expenditure	18,795,935	17,210,164	225,222,199	157,206,459	197,064,922	223,903,735
4.2: Emergency Services						
(1) Current Expenditure	5,000,000	5,000,000	19,139,000	11,600,000	12,455,000	13,077,750
Use of goods and services	5,000,000	5,000,000	19,139,000	11,600,000	12,455,000	13,077,750
(2) Capital Expenditure	15,145,000	-	41,729,618	39,210,733	102,513,809	107,639,499
Acquisition of Non-Financial Assets	15,145,000	-	41,729,618	39,210,733	102,513,809	107,639,499
Total Expenditure	20,145,000	5,000,000	60,868,618	50,810,733	114,968,809	120,717,249
Total Expenditure Programme 4	38,940,935	22,210,164	286,090,817	208,017,192	312,033,731	344,620,985
Total Expenditure of the Vote	867,969,867	799,448,692	1,025,103,833	1,141,158,511	1,161,822,468	1,236,871,658

OFFICE OF THE COUNTY ATTORNEY

Part A: Vision

An institution of excellence in provision of public legal services

Part 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

Strategic Objectives

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

Part F. Summary of Expenditure by Programmes and Sub-Programmes FY 2022/2023-2026/2027						
Sub- Programme (SP)	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY	Budgeted Estimates FY 2024/2025	Projected Estimates	
			2023/2024		FY 2025/2026	FY 2026/2027
Legal Services	-	-	92,864,716	93,361,773	121,194,362	95,754,080
Total Expenditure	-	-	92,864,716	93,361,773	121,194,362	95,754,080

Part F. Summary of Expenditure by Programmes and Sub-Programmes FY 2022/2023-2026/2027

Sub- Programme (SP)	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY	Budgeted Estimates FY 2024/2025	Projected Estimates	
			2023/2024		FY 2025/2026	FY 2026/2027
Legal Services		-	92,864,716	93,361,773	121,194,362	95,754,080
Total Expenditure		-	92,864,716	93,361,773	121,194,362	95,754,080

Part G. Summary of Expenditures by Vote Economic Classification 2022/2023-2026/2027

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates	
					FY 2025/2026	FY 2026/2027
(1) Current Expenditure		-	83,564,716	86,851,773	91,194,362	95,754,080
Compensation to Employees			21,249,173	22,071,794	23,175,384	24,334,153
Use of goods and services			62,315,543	64,779,979	68,018,978	71,419,927
Current Grants			-	-	-	-
(2) Capital Expenditure		-	9,300,000	6,510,000	30,000,000	-
Acquisition of Non-Financial Assets			9,300,000	6,510,000	30,000,000	-
Capital Grantst			-	-	-	-
Total Expenditure		-	92,864,716	93,361,773	121,194,362	95,754,080

Part H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification; FY 2022/2023-2026/2027

Expenditure Classification	Approved Budget FY 2022/2023	Actual Expenditure FY 2022/2023	Baseline Estimates FY 2023/2024	Budgeted Estimates FY 2024/2025	Projected Estimates	
					FY 2025/2026	FY 2026/2027
Programme 1: Legal Services	67,597,199	67,513,137				
(1) Current Expenditure	67,597,199	67,513,137	83,564,716	86,851,773	91,194,362	95,754,080
Compensation to Employees			21,249,173	22,071,794	23,175,384	24,334,153
Use of goods and services	-		62,315,543	64,779,979	68,018,978	71,419,927
Current Grants/Transfers	-	-	-	-	-	-
(2) Capital Expenditure	-	-	9,300,000	6,510,000	30,000,000	-
Acquisition of Non-Financial Assets	-	-	9,300,000	6,510,000	30,000,000	-
Capital Grants			-	-	-	-
Total Expenditure			92,864,716	93,361,773	121,194,362	95,754,080

