COUNTY GOVERNMENT OF THARAKA NITHI

DEPARTMENT OF FINANCE, ECONOMIC PLANNING, REVENUE AND RESOURCE MOBILIZATION

THARAKA NITHI COUNTY PROGRAM BASED BUDGET

2025/2026 FINANCIAL YEAR

APRIL 2025

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County Treasury - Budget Office

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REVENUE ESTIMATES 2023/24 FY-2027/28 FY
Revenue by source and type

SOURCE OF INCOME	Actual Revenue FY 2022/23	Actual Revenue FY 2023/24	Budget Estimates 2024-2025	Revised Budget Estimates 2024/25	Budget Estimates 2025/2026	Projections 2026/2027	Projections 2027/2028
Land and Rate	-	-	2,500,000	2,500,000	2,000,000	2,100,000	2,205,000
Plot / Land Rates & Rents and Stand Premium	2,789,883	5,952,449	3,500,000	3,500,000	6,000,000	6,300,000	6,615,000
Single Business Permit	69,084,571	85,078,213	75,000,000	75,000,000	90,000,000	94,500,000	99,225,000
Cess Fees	37,432,401	55,827,623	80,000,000	80,000,000	60,000,000	63,000,000	66,150,000
Barter Market / Entrance Fee / Slaughter Fees	9,688,716	17,934,134	25,000,000	25,000,000	25,000,000	26,250,000	27,562,500
Parking Fees	8,684,840	19,823,583	20,000,000	20,000,000	22,000,000	23,100,000	24,255,000
Rent / Lease County Houses and Stalls	2,892,341	2,741,160	3,500,000	3,500,000	3,000,000	3,150,000	3,307,500
Plan Approval fees	4,246,180	4,704,434	7,000,000	7,000,000	6,000,000	6,300,000	6,615,000
Weights and measures	-	-	500,000	500,000	-	-	-
Penalties/search fees	979,000	64,850.00	500,000	500,000	400,000	420,000	441,000
Livestock and Agriculture Produce Cess	1,720,230	7,818,640	7,000,000	7,000,000	9,000,000	9,450,000	9,922,500
Tourism (Mt. Kenya Lodge)	-	-	1,000,000	1,000,000	1,000,000	1,050,000	1,102,500
Transfer application & adjudication	1,199,508	4,396,269	5,000,000	5,000,000	5,000,000	5,250,000	5,512,500
Technical Services		14,412,221	2,000,000	2,000,000	10,000,000	10,500,000	11,025,000
Miscellaneous		247,059	15,000,000	15,000,000	1,000,000	1,050,000	1,102,500
Liquor License	14,558,000	22,614,311	20,000,000	20,000,000	25,000,000	26,250,000	27,562,500
Property Fees		-	4,000,000	4,000,000	-	-	-

Veterinary services	5,963,438	8,295,720	9,000,000	9,000,000	9,200,000	9,660,000	10,143,000
Cooperative services		-	200,000	200,000	200,000	210,000	220,500
Fire inspection		-	300,000	300,000	200,000	210,000	220,500
Administration Fees and Charges	2,452,080	6,451,846	4,000,000	4,000,000	5,000,000	5,250,000	5,512,500
Net Own Source Revenue	**161,691,188**	**256,362,512**	**285,000,000**	**285,000,000**	**280,000,000**	**294,000,000**	**308,700,000**
Appropriation-in-Aid (Receipts from Medical services)	125,046,463	160,983,523	165,000,000	200,000,000	305,400,000	320,670,000	336,703,500
Gross Own source Revenue	**286,737,651**	**417,346,035**	**450,000,000**	**485,000,000**	**585,400,000**	**614,670,000**	**645,403,500**
NATIONAL GOVERNMENT FUNDING							
Equitable Share FY	4,551,334,482.0	4,027,976,038	4,534,480,732	4,749,766,131	4,587,150,462	4,816,507,985	5,057,333,384
LOANS, GRANTS AND DONATIONS							
Danida	12,624,750	7,161,000	6,045,000	6,045,000	6,045,000	6,347,250	6,664,613
Other Conditional Grants/CHP National Grant		22,137,500	29,730,288	29,730,288	32,703,317	34,338,483	36,055,407
Supplement of Construction		-	28,000,000	28,000,000	47,981,059	50,380,112	52,899,118
KCSAP	98,599,181						
ASDSP Grant	16,071,032	2,285,670	-	-	-	-	-
National Agricultural Value Chain Development Project (NAVCDP		195,112,952	151,515,152	151,515,152	231,249,281	242,811,745	254,952,332
Kenya Informal Settlement Programme	20,000,000	92,630,231	168,945,347	168,945,347	-	-	-
Emergency Locust Response Project (ELRP)	67,160,821.0	104,620,428	104,600,000	104,600,000	-	-	-
Financing Locally led Climate Action (FLLoCA)	2.20E+07	115,989,776	146,000,000	251,071,772	176,000,000	184,800,000	194,040,000
WB KWASH PforR		-	353,808,808	353,808,808	350,000,000	367,500,000	385,875,000

Aquaculture Business Development Programme		19,379,784	12,810,384	12,810,384	15,810,384	16,600,903	17,430,948
Aggregated Industrial Parks Programme		-	250,000,000	250,000,000	150,000,000	157,500,000	165,375,000
KDSP-II Level II		-	-	-	352,000,000	369,600,000	388,080,000
KDSP-II Level			37,500,000	37,500,000	37,500,000	39,375,000	41,343,750
KUSP II - UIG Grant	2,339,915		35,000,000	35,000,000	36,750,000	38,587,500	40,516,875
Road Maintenance Levy			161,810,687	161,810,687	161,810,687	169,901,221	178,396,282
Kenya Agribusiness Development Programme (KABDP)			11,918,919	10,918,919	-	-	-
		-				-	-
BANK BALANCES	183,981,694	253,643,267			-	-	-
TOTAL NATIONAL GOVERNMENT FUNDING	**4,974,111,875**	**4,840,936,646**	**6,032,165,317**	**6,351,522,488**	**6,185,000,190**	**6,494,250,199**	**6,818,962,709**
GRAND TOTAL FUNDING	**5,260,849,526**	**5,258,282,681**	**6,482,165,317**	**6,836,522,488**	**6,770,400,190**	**7,108,920,199**	**7,464,366,209**

Summary of Revenue Estimates by Financing Category

Economic Class	Actual Revenue FY 2022/23	Actual Revenue FY 2023/24	Budget Estimates 2024-2025	Revised Budget Estimates 2024/25	Proposed Budget FY 2025/26	Projected Estimates FY 2026/27	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
Own Source Revenue	286,737,651	417,346,035	450,000,000	485,000,000	585,400,000	614,670,000	645,403,500	677,673,675
Conditional Grants	238,795,699	559,317,341	1,497,684,585	1,601,756,357	1,597,849,728	1,677,742,214	1,761,629,325	1,849,710,791
Equitable Share	4,551,334,482	4,027,976,038	4,534,480,732	4,749,766,131	4,587,150,462	4,816,507,985	5,057,333,384	5,310,200,054
Bank Bal B/f	183,981,694	253,643,267	-		-	-	-	-
Total	**5,260,849,526**	**5,258,282,681**	**6,482,165,317**	**6,836,522,488**	**6,770,400,190**	**7,108,920,199**	**7,464,366,209**	**7,837,584,520**

BUDGET EXPENDITURE SUMMARIES

Summary of expenditure by category 2023/24-2028/29

Department	Budget Estimate FY 2023/24	Budget Estimates 2024-2025	Revised Budget Estimates 2024/25	Proposed Budget FY 2025/26	Projected Estimates FY 2026/27	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
Compensation to Employees	2,176,953,017	2,294,496,131	2,524,496,431	2,418,644,603	2,539,576,833	2,666,555,675	2,799,883,459
Grants and Other Transfers	1,708,692,011	2,013,638,310	1,934,201,441	1,916,049,840	2,011,852,332	2,112,444,948	2,218,067,196
Social Benefits	50,000,000	45,000,000	45,000,000	45,000,000	47,250,000	49,612,500	52,093,125
Other Expenses	15,000,000	10,000,000	10,000,000	35,000,000	36,750,000	38,587,500	40,516,875
Acquisition of Non-Financial Assets	1,398,417,657	1,067,571,170	1,315,248,588	1,305,455,459	1,370,728,232	1,439,264,644	1,511,227,876
Acquisition of Financial Assets	50,000,000	30,000,000	-	-	-	-	-
Use of Goods and Services	924,625,137	1,021,459,706	1,125,365,445	1,050,250,288	1,102,762,802	1,157,900,943	1,215,795,990
Grand Total	**6,323,687,822**	**6,482,165,317**	**6,954,311,905**	**6,770,400,190**	**7,108,920,199**	**7,464,366,209**	**7,837,584,520**

Total Projected Expenditure by Department 2023/24-2028/29

Department	Budget Estimate FY 2023/24	Budget Estimates 2024-2025	Revised Budget Estimates 2024/25	Proposed Budget FY 2025/26	Projected Estimates FY 2026/27	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
County Assembly	604,516,596	620,004,325	539,067,456	538,533,605	565,460,285	593,733,300	623,419,964
County Public Service Board	40,333,400	34,133,400	33,133,400	40,133,400	42,140,070	44,247,074	46,459,427
Finance and Economic Planning	206,414,400	216,729,900	261,350,200	246,229,900	258,541,395	271,468,465	285,041,888
Medical Services	1,542,985,513	1,729,584,194	1,968,784,194	1,831,351,197	1,922,918,757	2,019,064,695	2,120,017,929
Office of Governor and Deputy Governor	152,575,700	103,044,900	111,354,900	109,931,939	115,428,536	121,199,963	127,259,961
Public Health and Sanitation	411,575,554	395,782,688	323,182,688	331,764,696	348,352,931	365,770,577	384,059,106
Water Services and Irrigation	139,993,750	478,213,131	475,351,479	515,233,949	540,995,646	568,045,429	596,447,700
Roads, Infrastructure, Public Works and Urban Development	719,346,770	917,241,434	1,191,116,034	775,177,146	813,936,003	854,632,803	897,364,443
Public Administration, Intergovernmental Coordination and Devolution Affairs	135,954,299	167,754,300	181,314,300	535,454,300	562,227,015	590,338,366	619,855,284

Education and Vocational Training	254,646,500	264,623,423	307,833,126	254,622,350	267,353,468	280,721,141	294,757,198
Trade, Investment Promotion, Energy and Industry	583,831,880	312,831,880	194,211,480	206,831,880	217,173,474	228,032,148	239,433,755
Environment, Mining and Natural Resources	207,550,000	179,668,000	343,318,000	279,850,300	293,842,815	308,534,956	323,961,704
Youth and Sports	67,618,800	106,888,800	68,518,800	88,888,000	93,332,400	97,999,020	102,898,971
Fisheries And Ecosystem Development	36,815,688	35,810,384	31,105,384	49,910,000	52,405,500	55,025,775	57,777,064
Revenue and Resource Mobilization	125,039,000	123,334,200	106,424,200	119,330,000	125,296,500	131,561,325	138,139,391
Gender, Children and Social Services	26,150,000	38,600,000	25,550,000	36,000,000	37,800,000	39,690,000	41,674,500
Culture and Tourism	36,513,250	36,200,000	32,344,000	36,249,800	38,062,290	39,965,405	41,963,675
Lands, Physical Planning and Housing	180,406,700	101,965,000	88,148,000	153,965,450	161,663,723	169,746,909	178,234,254
Agriculture, Livestock, Veterinary Services, and Cooperative Development	851,420,022	578,524,558	630,973,464	581,241,378	610,303,447	640,818,619	672,859,550
Office of the County Secretary and County Attorney		41,230,800	41,230,800	39,700,900	41,685,945	43,770,242	45,958,754
Grand Total	**6,323,687,822**	**6,482,165,317**	**6,954,311,905**	**6,770,400,190**	**7,108,920,199**	**7,464,366,209**	**7,837,584,520**

Summary of Projected Recurrent Expenditure by Department 2023/24-2028/29

Department	Budget Estimate FY 2023/24	Budget Estimates 2024-2025	Revised Budget Estimates 2024/25	Proposed Budget FY 2025/26	Projected Estimates FY 2026/27	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
County Assembly	544,516,596	564,292,000	523,355,131	508,533,605	533,960,285	560,658,300	588,691,214
County Public Service Board	37,620,400	34,133,400	33,133,400	40,133,400	42,140,070	44,247,074	46,459,427
Finance and Economic Planning	248,514,400	216,729,900	256,350,200	206,229,900	216,541,395	227,368,465	238,736,888
Medical Services	1,495,785,513	1,580,584,194	1,834,784,194	1,721,351,197	1,807,418,757	1,897,789,695	1,992,679,179
Office of Governor and Deputy Governor	158,840,823	103,044,900	111,354,900	109,931,939	115,428,536	121,199,963	127,259,961
Public Health and Sanitation	316,552,400	315,782,688	323,182,688	331,764,696	348,352,931	365,770,577	384,059,106
Water Services and Irrigation	54,793,750	61,404,323	57,180,323	65,233,949	68,495,646	71,920,429	75,516,450
Roads, Infrastructure, Public Works and Urban Development	253,716,272	218,485,400	293,360,000	220,385,400	231,404,670	242,974,904	255,123,649
Public Administration, Intergovernmental Coordination and Devolution Affairs	140,424,299	157,754,300	171,314,300	178,454,300	187,377,015	196,745,866	206,583,159
Education and Vocational Training	211,646,500	234,623,423	277,833,126	214,622,350	225,353,468	236,621,141	248,452,198
Trade, Investment Promotion, Energy and Industry	63,381,880	52,831,880	41,211,480	56,831,880	59,673,474	62,657,148	65,790,005

Environment, Mining and Natural Resources	42,850,000	33,668,000	47,318,000	38,850,300	40,792,815	42,832,456	44,974,079
Youth and Sports	37,768,800	36,888,800	28,518,800	38,888,000	40,832,400	42,874,020	45,017,721
Fisheries And Ecosystem Development	17,005,304	21,000,000	16,295,000	24,100,000	25,305,000	26,570,250	27,898,763
Revenue and Resource Mobilization	120,039,000	116,334,200	106,424,200	119,330,000	125,296,500	131,561,325	138,139,391
Gender, Children and Social Services	26,150,000	28,600,000	25,550,000	31,000,000	32,550,000	34,177,500	35,886,375
Culture and Tourism	30,513,250	31,200,000	32,344,000	31,249,800	32,812,290	34,452,905	36,175,550
Lands, Physical Planning and Housing	56,721,700	51,965,000	45,148,000	69,965,450	73,463,723	77,136,909	80,993,754
Agriculture, Livestock, Veterinary Services, and Cooperative Development	185,876,221	198,125,895	171,639,393	211,992,097	222,591,702	233,721,287	245,407,351
Office of the County Secretary and County Attorney		41,230,800	41,230,800	39,700,900	41,685,945	43,770,242	45,958,754
Grand Total	**4,042,717,108**	**4,098,679,103**	**4,437,527,935**	**4,258,549,163**	**4,471,476,621**	**4,695,050,452**	**4,929,802,975**

Summary of Projected Development Expenditure by Department FY 2023/24-2028/29

Department	Budget Estimate FY 2023/24	Budget Estimates 2024-2025	Revised Budget Estimates 2024/25	Proposed Budget FY 2025/26	Projected Estimates FY 2026/27	Projected Estimates FY 2027/28	Projected Estimates FY 2028/29
County Assembly	60,000,000	55,712,325	15,712,325	30,000,000	31,500,000	33,075,000	34,728,750
Finance and Economic Planning	0	0	5,000,000	40,000,000	42,000,000	44,100,000	46,305,000
Medical Services	100,000,000	149,000,000	134,000,000	110,000,000	115,500,000	121,275,000	127,338,750
Public Health and Sanitation	124,723,404	80,000,000	0		0	0	0
Water Services and Irrigation	88,000,000	416,808,808	418,171,156	450,000,000	472,500,000	496,125,000	520,931,250
Roads, Infrastructure, Public Works and Urban Development	547,000,000	698,756,034	897,756,034	554,791,746	582,531,333	611,657,900	642,240,795
Public Administration, Intergovernmental Coordination and Devolution Affairs	10,000,000	10,000,000	10,000,000	357,000,000	374,850,000	393,592,500	413,272,125
Education and Vocational Training	55,000,000	30,000,000	30,000,000	40,000,000	42,000,000	44,100,000	46,305,000
Trade, Investment Promotion, Energy and Industry	523,000,000	260,000,000	153,000,000	150,000,000	157,500,000	165,375,000	173,643,750
Environment, Mining and Natural Resources	167,000,000	146,000,000	296,000,000	241,000,000	253,050,000	265,702,500	278,987,625
Youth and Sports	30,000,000	70,000,000	40,000,000	50,000,000	52,500,000	55,125,000	57,881,250
Fisheries And Ecosystem Development	19,810,384	14,810,384	14,810,384	25,810,000	27,100,500	28,455,525	29,878,301

Revenue and Resource Mobilization	10,000,000	7,000,000	0	0	0	0	0
Gender, Children and Social Services		10,000,000	0	5,000,000	5,250,000	5,512,500	5,788,125
Culture and Tourism	6,000,000	5,000,000	0	5,000,000	5,250,000	5,512,500	5,788,125
Lands, Physical Planning and Housing	123,160,000	50,000,000	43,000,000	84,000,000	88,200,000	92,610,000	97,240,500
Agriculture, Livestock, Veterinary Services, and Cooperative Development	657,339,531	380,398,663	459,334,071	369,249,281	387,711,745	407,097,332	427,452,199
Grand Total	**2,521,033,319**	**2,383,486,214**	**2,516,783,970**	**2,511,851,027**	**2,637,443,578**	**2,769,315,757**	**2,907,781,545**

Budget allocation by Programme

Department/Program/Sub programme	Budget Estimate FY 2023/24	Budget Estimates 2024-2025	Revised Budget Estimates 2024/25	Proposed Budget FY 2025/26	Projected Estimates FY 2026/27	Projected Estimates FY 2027/28
County Assembly	**620,004,325.00**	**539,067,456.00**	**538,533,605.00**	**565,460,285.25**	**593,733,299.51**	**623,419,964.49**
P: County Legislation Services	**564,292,000.00**	**523,355,131.00**	**508,533,605.00**	**533,960,285.25**	**560,658,299.51**	**588,691,214.49**
SP: County Assembly Services	564,292,000.00	523,355,131.00	508,533,605.00	533,960,285.25	560,658,299.51	588,691,214.49
SP: Procedure and Oversight Services (Committees)		-		-	-	-
P: General Administration, Planning and Support Services	**55,712,325.00**	**15,712,325.00**	**30,000,000.00**	**31,500,000.00**	**33,075,000.00**	**34,728,750.00**
County Public Service Board	**34,133,400.00**	**33,133,400.00**	**40,133,400.00**	**42,140,070.00**	**44,247,073.50**	**46,459,427.18**
P: General Administration, Planning and Support Services	**34,133,400.00**	**33,133,400.00**	**40,133,400.00**	**42,140,070.00**	**44,247,073.50**	**46,459,427.18**
Finance and Economic Planning	**216,729,900.00**	**261,350,200.00**	**246,229,900.00**	**258,541,395.00**	**271,468,464.75**	**285,041,887.99**
P: Economic Policy and County Planning	**14,280,000.00**	**8,870,000.00**	**14,480,000.00**	**15,204,000.00**	**15,964,200.00**	**16,762,410.00**
SP: County Statistics Services	5,500,000.00	2,650,000.00	5,700,000.00	5,985,000.00	6,284,250.00	6,598,462.50
SP: Economic Development, Planning and Coordination Services	4,230,000.00	2,170,000.00	4,230,000.00	4,441,500.00	4,663,575.00	4,896,753.75
SP: Monitoring and Evaluation Services	4,550,000.00	4,050,000.00	4,550,000.00	4,777,500.00	5,016,375.00	5,267,193.75
P: Financial Management Services	**20,000,000.00**	**14,930,000.00**	**21,800,000.00**	**22,890,000.00**	**24,034,500.00**	**25,236,225.00**
SP: Accounting Services	4,950,000.00	4,350,000.00	8,750,000.00	9,187,500.00	9,646,875.00	10,129,218.75
SP: Audit Services	4,550,000.00	3,750,000.00	4,550,000.00	4,777,500.00	5,016,375.00	5,267,193.75
SP: Budget Formulation and Cordination	4,650,000.00	4,150,000.00	4,650,000.00	4,882,500.00	5,126,625.00	5,382,956.25
SP: Supply Chain Management Services	5,850,000.00	2,680,000.00	3,850,000.00	4,042,500.00	4,244,625.00	4,456,856.25
P: General Administration, Planning and Support Services	**182,449,900.00**	**237,550,200.00**	**209,949,900.00**	**220,447,395.00**	**231,469,764.75**	**243,043,252.99**

Medical Services	**1,729,584,194.00**	**1,968,784,194.00**	**1,831,351,197.00**	**1,922,918,756.85**	**2,019,064,694.69**	**2,120,017,929.43**
P: Curative and Rehabilitative Services	**136,339,528.00**	**159,639,528.00**	**182,069,138.00**	**191,172,594.90**	**200,731,224.65**	**210,767,785.88**
SP: Medical Supplies	136,339,528.00	159,639,528.00	138,349,138.00	145,266,594.90	152,529,924.65	160,156,420.88
SP: Clinical services-Magutuni		-	21,150,000.00	22,207,500.00	23,317,875.00	24,483,768.75
SP: Nursing services-Marimanti		-	21,000,000.00	22,050,000.00	23,152,500.00	24,310,125.00
SP: Primary Healthcare-Kibunga		-	1,570,000.00	1,648,500.00	1,730,925.00	1,817,471.25
P: General Administration Planning and Support Services	**1,520,299,066.00**	**1,764,199,066.00**	**1,610,335,959.00**	**1,690,852,756.95**	**1,775,395,394.80**	**1,864,165,164.54**
SP: General Administration Services	207,700,000.00	308,600,000.00	239,250,000.00	251,212,500.00	263,773,125.00	276,961,781.25
SP: Human resource management	1,178,199,066.00	1,243,199,066.00	1,270,385,959.00	1,333,905,256.95	1,400,600,519.80	1,470,630,545.79
SP: Policy, Planning, Financing and Budgeting-CRH	134,400,000.00	212,400,000.00	100,700,000.00	105,735,000.00	111,021,750.00	116,572,837.50
P: ICT Infrastructure Development	**72,945,600.00**	**44,945,600.00**	**38,946,100.00**	**40,893,405.00**	**42,938,075.25**	**45,084,979.01**
SP: ICT Infrastructure Development	72,945,600.00	44,945,600.00	38,946,100.00	40,893,405.00	42,938,075.25	45,084,979.01
Office of Governor and Deputy Governor	**103,044,900.00**	**111,354,900.00**	**109,931,939.00**	**115,428,535.95**	**121,199,962.75**	**127,259,960.88**
P: County Government Advisory Services	**17,800,000.00**	**17,800,000.00**	**25,029,125.00**	**26,280,581.25**	**27,594,610.31**	**28,974,340.83**
SP: Communication and Strategy	10,700,000.00	10,700,000.00	12,948,500.00	13,595,925.00	14,275,721.25	14,989,507.31
SP: Public Sector Advisory Services (Legal & Economic Advisors)	7,100,000.00	7,100,000.00	12,080,625.00	12,684,656.25	13,318,889.06	13,984,833.52
P: General Administration, Planning and Support Services	**85,244,900.00**	**93,554,900.00**	**84,902,814.00**	**89,147,954.70**	**93,605,352.44**	**98,285,620.06**
Public Health and Sanitation	**395,782,688.00**	**323,182,688.00**	**331,764,696.00**	**348,352,930.80**	**365,770,577.34**	**384,059,106.21**
P: Curative and Rehabilitative Services	**80,000,000.00**	**-**		**-**	**-**	**-**
SP: Medical Supplies	80,000,000.00	-		-	-	-
P: Preventive and Promotive Health Services	**315,782,688.00**	**323,182,688.00**	**331,764,696.00**	**348,352,930.80**	**365,770,577.34**	**384,059,106.21**
SP: Environmental Health services	68,706,288.00	59,606,288.00	75,548,317.00	79,325,732.85	83,292,019.49	87,456,620.47
SP: Health Promotion and Disease Control	243,576,400.00	263,576,400.00	256,216,379.00	269,027,197.95	282,478,557.85	296,602,485.74
SP: Reproductive Maternal and Child health Services	3,500,000.00	-		-	-	-
Water Services and Irrigation	**478,213,131.00**	**475,351,479.00**	**515,233,949.00**	**540,995,646.45**	**568,045,428.77**	**596,447,700.21**
P: Water Supply Services	**478,213,131.00**	**475,351,479.00**	**515,233,949.00**	**540,995,646.45**	**568,045,428.77**	**596,447,700.21**
SP: Domestic Water Services	71,454,323.00	64,781,903.00	74,478,749.00	78,202,686.45	82,112,820.77	86,218,461.81
SP: Irrigation and Drainage Services	30,917,000.00	28,895,000.00	38,600,000.00	40,530,000.00	42,556,500.00	44,684,325.00
SP: Water Storage Services	375,841,808.00	381,674,576.00	402,155,200.00	422,262,960.00	443,376,108.00	465,544,913.40
Roads, Infrastructure, Public Works and Urban Development	**917,241,433.87**	**1,191,116,033.87**	**775,177,145.87**	**813,936,003.16**	**854,632,803.32**	**897,364,443.49**

P: General Administration Planning and Support Services	**33,900,400.00**	**37,900,400.00**	**66,400,400.00**	**69,720,420.00**	**73,206,441.00**	**76,866,763.05**
SP: General Administration Services	33,900,400.00	37,900,400.00	66,400,400.00	69,720,420.00	73,206,441.00	76,866,763.05
P: Kathwana Municipality Development Programme	**14,000,000.00**	**11,550,000.00**	**7,700,000.00**	**8,085,000.00**	**8,489,250.00**	**8,913,712.50**
SP: Kathwana Urban Area Support	14,000,000.00	11,550,000.00	7,700,000.00	8,085,000.00	8,489,250.00	8,913,712.50
P: Public Works and Housing Services	**82,435,000.00**	**33,785,000.00**	**73,231,059.00**	**76,892,611.95**	**80,737,242.55**	**84,774,104.67**
SP: Public Works Services	82,435,000.00	33,785,000.00	73,231,059.00	76,892,611.95	80,737,242.55	84,774,104.67
P: Roads Transport	**520,460,686.87**	**821,535,286.87**	**521,410,686.87**	**547,481,221.21**	**574,855,282.27**	**603,598,046.39**
SP: Rural Roads Improvement and Maintenance Services	520,460,686.87	821,535,286.87	521,410,686.87	547,481,221.21	574,855,282.27	603,598,046.39
P: Urban Development and Administration	**252,445,347.00**	**272,345,347.00**	**99,700,000.00**	**104,685,000.00**	**109,919,250.00**	**115,415,212.50**
SP: Urban Administrative Services	252,445,347.00	272,345,347.00	99,700,000.00	104,685,000.00	109,919,250.00	115,415,212.50
P: Chuka Municipality Development Programme	**14,000,000.00**	**14,000,000.00**	**6,735,000.00**	**7,071,750.00**	**7,425,337.50**	**7,796,604.38**
SP: Chuka Municipality Administration and management	14,000,000.00	14,000,000.00	6,735,000.00	7,071,750.00	7,425,337.50	7,796,604.38
Public Administration, Intergovernmental Coordination and Devolution Affairs	**167,754,300.00**	**181,314,300.00**	**535,454,300.00**	**562,227,015.00**	**590,338,365.75**	**619,855,284.04**
P: General Administration, Planning and Support Services	**167,754,300.00**	**181,314,300.00**	**183,454,300.00**	**192,627,015.00**	**202,258,365.75**	**212,371,284.04**
P: Kenya Devolution Support Programme		**-**	**352,000,000.00**	**369,600,000.00**	**388,080,000.00**	**407,484,000.00**
SP: Tharaka Nithi KDSP Capacity Building		-	352,000,000.00	369,600,000.00	388,080,000.00	407,484,000.00
Education and Vocational Training	**264,623,423.00**	**307,833,126.00**	**254,622,350.00**	**267,353,467.50**	**280,721,140.88**	**294,757,197.92**
P: Education and Youth Training	**110,701,700.00**	**93,911,403.00**	**100,700,600.00**	**105,735,630.00**	**111,022,411.50**	**116,573,532.08**
SP: Promotion of Basic Education (ECDE)	73,266,065.00	58,866,065.00	42,921,800.00	45,067,890.00	47,321,284.50	49,687,348.73
SP: Youth Training and Capacity Building	37,435,635.00	35,045,338.00	57,778,800.00	60,667,740.00	63,701,127.00	66,886,183.35
P: General Administration Planning and Support Services	**153,921,723.00**	**213,921,723.00**	**153,921,750.00**	**161,617,837.50**	**169,698,729.38**	**178,183,665.84**
SP: Administration Planning and Support Services	153,921,723.00	213,921,723.00	153,921,750.00	161,617,837.50	169,698,729.38	178,183,665.84
Trade, Investment Promotion, Energy and Industry	**312,831,880.00**	**194,211,480.00**	**206,831,880.00**	**217,173,474.00**	**228,032,147.70**	**239,433,755.09**
P: Energy Resource Development & Management	**47,101,880.00**	**38,351,480.00**	**54,101,880.00**	**56,806,974.00**	**59,647,322.70**	**62,629,688.84**
SP: Energy Resource Development & Management	47,101,880.00	38,351,480.00	54,101,880.00	56,806,974.00	59,647,322.70	62,629,688.84
P: Industrial Development and Investment	**265,730,000.00**	**155,860,000.00**	**152,730,000.00**	**160,366,500.00**	**168,384,825.00**	**176,804,066.25**
SP: Consumer Protection & Fair-Trade Practices	9,500,000.00	2,250,000.00	21,500,000.00	22,575,000.00	23,703,750.00	24,888,937.50
SP: Industrial Development	256,230,000.00	153,610,000.00	131,230,000.00	137,791,500.00	144,681,075.00	151,915,128.75
Environment, Mining and Natural Resources	**179,668,000.00**	**343,318,000.00**	**279,850,300.00**	**293,842,815.00**	**308,534,955.75**	**323,961,703.54**
P: Environment and Natural Resources Management	**22,668,000.00**	**25,968,000.00**	**25,600,300.00**	**26,880,315.00**	**28,224,330.75**	**29,635,547.29**

SP: Environment and Natural Resource	22,668,000.00	25,968,000.00	25,600,300.00	26,880,315.00	28,224,330.75	29,635,547.29
P: Environment Management and Natural Resources Conservation	**157,000,000.00**	**317,350,000.00**	**254,250,000.00**	**266,962,500.00**	**280,310,625.00**	**294,326,156.25**
SP: Climate Change	157,000,000.00	317,350,000.00	254,250,000.00	266,962,500.00	280,310,625.00	294,326,156.25
Youth and Sports	**106,888,800.00**	**68,518,800.00**	**88,888,000.00**	**93,332,400.00**	**97,999,020.00**	**102,898,971.00**
P: Sports Development and Promotion	**106,888,800.00**	**68,518,800.00**	**88,888,000.00**	**93,332,400.00**	**97,999,020.00**	**102,898,971.00**
SP: Athletics Championships and Other Games	72,448,000.00	40,798,000.00	52,398,850.00	55,018,792.50	57,769,732.13	60,658,218.73
SP: County Football League and Clubs Development	4,030,000.00	1,080,000.00	3,788,100.00	3,977,505.00	4,176,380.25	4,385,199.26
SP: Talent Search and Promotion	30,410,800.00	26,640,800.00	32,701,050.00	34,336,102.50	36,052,907.63	37,855,553.01
Fisheries And Ecosystem Development	**35,810,384.00**	**31,105,384.00**	**49,910,000.00**	**52,405,500.00**	**55,025,775.00**	**57,777,063.75**
P: Livestock and Fisheries Resource Management and Development	**35,810,384.00**	**31,105,384.00**	**49,910,000.00**	**52,405,500.00**	**55,025,775.00**	**57,777,063.75**
SP: Fisheries Development and Promotion	35,810,384.00	31,105,384.00	49,910,000.00	52,405,500.00	55,025,775.00	57,777,063.75
Revenue and Resource Mobilization	**123,334,200.00**	**106,424,200.00**	**119,330,000.00**	**125,296,500.00**	**131,561,325.00**	**138,139,391.25**
P: Financial Management Services	**13,759,500.00**	**8,009,500.00**	**16,000,000.00**	**16,800,000.00**	**17,640,000.00**	**18,522,000.00**
SP: Resource Mobilization and Management	13,759,500.00	8,009,500.00	16,000,000.00	16,800,000.00	17,640,000.00	18,522,000.00
P: Resource Mobilization	**109,574,700.00**	**98,414,700.00**	**103,330,000.00**	**108,496,500.00**	**113,921,325.00**	**119,617,391.25**
SP: Revenue Administration	109,574,700.00	98,414,700.00	103,330,000.00	108,496,500.00	113,921,325.00	119,617,391.25
Gender, Children and Social Services	**38,600,000.00**	**25,550,000.00**	**36,000,000.00**	**37,800,000.00**	**39,690,000.00**	**41,674,500.00**
P: Gender and Youth Empowerment	**38,600,000.00**	**25,550,000.00**	**36,000,000.00**	**37,800,000.00**	**39,690,000.00**	**41,674,500.00**
SP: Gender, Youth and Women Empowerment	38,600,000.00	25,550,000.00	36,000,000.00	37,800,000.00	39,690,000.00	41,674,500.00
Culture and Tourism	**36,200,000.00**	**32,344,000.00**	**36,249,800.00**	**38,062,290.00**	**39,965,404.50**	**41,963,674.73**
P: Culture, Arts and Social Services	**33,125,000.00**	**29,225,000.00**	**32,256,750.00**	**33,869,587.50**	**35,563,066.88**	**37,341,220.22**
SP: Culture and Arts Promotion	33,125,000.00	29,225,000.00	32,256,750.00	33,869,587.50	35,563,066.88	37,341,220.22
P: Tourism Development and Promotion	**3,075,000.00**	**3,119,000.00**	**3,993,050.00**	**4,192,702.50**	**4,402,337.63**	**4,622,454.51**
SP: Miss Tourism Tharaka Nithi	2,001,720.00	1,995,720.00	1,276,606.00	1,340,436.30	1,407,458.12	1,477,831.02
SP: Tourism Branding and Marketing	1,073,280.00	1,123,280.00	2,716,444.00	2,852,266.20	2,994,879.51	3,144,623.49
Lands, Physical Planning and Housing	**101,965,000.00**	**88,148,000.00**	**153,965,450.00**	**161,663,722.50**	**169,746,908.63**	**178,234,254.06**
P: Land Policy and Planning	**101,965,000.00**	**88,148,000.00**	**153,965,450.00**	**161,663,722.50**	**169,746,908.63**	**178,234,254.06**
SP: Land administration & management	7,172,000.00	3,836,000.00	19,897,450.00	20,892,322.50	21,936,938.63	23,033,785.56
SP: Physical Planning Services	94,793,000.00	84,312,000.00	134,068,000.00	140,771,400.00	147,809,970.00	155,200,468.50
Agriculture, Livestock, Veterinary Services, and Cooperative Development	**578,524,558.00**	**630,973,464.00**	**581,241,378.00**	**610,303,446.90**	**640,818,619.25**	**672,859,550.21**
P: Cooperative Development and Management	**3,493,683.00**	**1,324,521.00**	**3,299,380.00**	**3,464,349.00**	**3,637,566.45**	**3,819,444.77**

SP: Cooperative Development	3,493,683.00	1,324,521.00	3,299,380.00	3,464,349.00	3,637,566.45	3,819,444.77
P: Crop Development and Management	**81,729,545.00**	**150,019,263.00**	**118,275,850.00**	**124,189,642.50**	**130,399,124.63**	**136,919,080.86**
SP: Crops Development, Agribusiness and Market Development	81,729,545.00	150,019,263.00	118,275,850.00	124,189,642.50	130,399,124.63	136,919,080.86
P: General Administration Planning and Support Services	**404,317,875.00**	**394,693,225.00**	**369,232,693.00**	**387,694,327.65**	**407,079,044.03**	**427,432,996.23**
SP: Administration, Policy, Strategy and Management of Agriculture	404,317,875.00	394,693,225.00	369,232,693.00	387,694,327.65	407,079,044.03	427,432,996.23
P: Livestock and Fisheries Resource Management and Development	**88,983,455.00**	**84,936,455.00**	**90,433,455.00**	**94,955,127.75**	**99,702,884.14**	**104,688,028.34**
SP: Livestock Policy Development and Capacity Building	61,571,455.00	62,236,455.00	66,426,264.00	69,747,577.20	73,234,956.06	76,896,703.86
SP: Veterinary Services and Disease Prevention	27,412,000.00	22,700,000.00	24,007,191.00	25,207,550.55	26,467,928.08	27,791,324.48
Office of the County Secretary and County Attorney	**41,230,800.00**	**41,230,800.00**	**39,700,900.00**	**41,685,945.00**	**43,770,242.25**	**45,958,754.36**
P: County Government Advisory Services	**36,300,800.00**	**35,950,800.00**	**27,890,900.00**	**29,285,445.00**	**30,749,717.25**	**32,287,203.11**
SP: Public Sector Advisory Services (Legal & Economic Advisors)	36,300,800.00	35,950,800.00	27,890,900.00	29,285,445.00	30,749,717.25	32,287,203.11
P: County Leadership and Coordination of MDAs	**4,930,000.00**	**5,280,000.00**	**11,810,000.00**	**12,400,500.00**	**13,020,525.00**	**13,671,551.25**
SP: Coordination of CMAs (Office of County Secretary)	4,930,000.00	5,280,000.00	11,810,000.00	12,400,500.00	13,020,525.00	13,671,551.25
Grand Total	**6,482,165,316.87**	**6,954,311,904.87**	**6,770,400,189.87**	**7,108,920,199.36**	**7,464,366,209.33**	**7,837,584,519.80**

Recurrent Allocation by Programme and Economic Classification

Department/Economic Class	Budget Estimate FY 2023/24	Budget Estimates 2024-2025	Revised Budget Estimates 2024/25	Proposed Budget FY 2025/26	Projected Estimates FY 2026/27	Projected Estimates FY 2027/28
County Assembly	**544,516,596.00**	**564,292,000.00**	**523,355,131.00**	**508,533,605.00**	**533,960,285.25**	**560,658,299.51**
County Public Service Board	**40,333,400.00**	**34,133,400.00**	**33,133,400.00**	**40,133,400.00**	**42,140,070.00**	**44,247,073.50**
2100000 Compensation to Employees	16,933,400.00	17,233,400.00	17,233,400.00	21,233,400.00	22,295,070.00	23,409,823.50
3100000 Acquisition of Non-Financial Assets	2,250,000.00	2,300,000.00	1,700,000.00	2,600,000.00	2,730,000.00	2,866,500.00
2200000 Use of Goods and Services	21,150,000.00	14,600,000.00	14,200,000.00	16,300,000.00	17,115,000.00	17,970,750.00
Finance and Economic Planning	**206,414,400.00**	**216,729,900.00**	**256,350,200.00**	**206,229,900.00**	**216,541,395.00**	**227,368,464.75**
2100000 Compensation to Employees	72,837,000.00	73,047,000.00	133,047,300.00	76,547,000.00	80,374,350.00	84,393,067.50
2800000 Other Expenses	15,000,000.00	10,000,000.00	10,000,000.00	35,000,000.00	36,750,000.00	38,587,500.00
3100000 Acquisition of Non-Financial Assets	10,805,000.00	23,300,000.00	23,000,000.00	4,300,000.00	4,515,000.00	4,740,750.00
4100000 Acquisition of Financial Assets	50,000,000.00	30,000,000.00	-	-	-	-
2200000 Use of Goods and Services	57,772,400.00	80,382,900.00	90,302,900.00	90,382,900.00	94,902,045.00	99,647,147.25
Medical Services	**1,442,985,513.00**	**1,580,584,194.00**	**1,834,784,194.00**	**1,721,351,197.00**	**1,807,418,756.85**	**1,897,789,694.69**
2100000 Compensation to Employees	1,068,146,379.00	1,193,799,066.00	1,258,799,066.00	1,285,986,459.00	1,350,285,781.95	1,417,800,071.05

3100000 Acquisition of Non-Financial Assets	6,800,000.00	10,000,000.00	11,500,000.00	28,950,000.00	30,397,500.00	31,917,375.00
2200000 Use of Goods and Services	368,039,134.00	376,785,128.00	564,485,128.00	406,414,738.00	426,735,474.90	448,072,248.65
Office of Governor and Deputy Governor	**152,575,700.00**	**103,044,900.00**	**111,354,900.00**	**109,931,939.00**	**115,428,535.95**	**121,199,962.75**
2100000 Compensation to Employees	51,015,000.00	38,414,700.00	38,414,700.00	29,633,739.00	31,115,425.95	32,671,197.25
2200000 Use of Goods and Services	101,560,700.00	64,630,200.00	72,940,200.00	80,298,200.00	84,313,110.00	88,528,765.50
Public Health and Sanitation	**286,852,150.00**	**315,782,688.00**	**323,182,688.00**	**331,764,696.00**	**348,352,930.80**	**365,770,577.34**
2100000 Compensation to Employees	249,595,400.00	240,576,400.00	260,576,400.00	251,626,400.00	264,207,720.00	277,418,106.00
2600000 Grants and Other Transfers	11,162,000.00	41,806,288.00	41,806,288.00	38,748,317.00	40,685,732.85	42,720,019.49
3100000 Acquisition of Non-Financial Assets	-	3,700,000.00	700,000.00	8,400,000.00	8,820,000.00	9,261,000.00
2200000 Use of Goods and Services	26,094,750.00	29,700,000.00	20,100,000.00	32,989,979.00	34,639,477.95	36,371,451.85
Water Services and Irrigation	**51,993,750.00**	**61,404,323.00**	**57,180,323.00**	**65,233,949.00**	**68,495,646.45**	**71,920,428.77**
2100000 Compensation to Employees	35,243,750.00	37,444,323.00	37,444,323.00	40,253,749.00	42,266,436.45	44,379,758.27
3100000 Acquisition of Non-Financial Assets	6,600,000.00	5,700,000.00	5,400,000.00	5,555,200.00	5,832,960.00	6,124,608.00
2200000 Use of Goods and Services	10,150,000.00	18,260,000.00	14,336,000.00	19,425,000.00	20,396,250.00	21,416,062.50
Roads, Infrastructure, Public Works and Urban Development	**172,346,770.00**	**218,485,400.00**	**293,360,000.00**	**220,385,400.00**	**231,404,670.00**	**242,974,903.50**
2100000 Compensation to Employees	53,654,270.00	52,400,400.00	52,400,400.00	51,400,400.00	53,970,420.00	56,668,941.00
2600000 Grants and Other Transfers	-	35,000,000.00	35,000,000.00	35,000,000.00	36,750,000.00	38,587,500.00
3100000 Acquisition of Non-Financial Assets	2,050,000.00	1,885,000.00	11,885,000.00	1,500,000.00	1,575,000.00	1,653,750.00
2200000 Use of Goods and Services	116,642,500.00	129,200,000.00	194,074,600.00	132,485,000.00	139,109,250.00	146,064,712.50
Public Administration, Intergovernmental Coordination and Devolution Affairs	**125,954,299.00**	**157,754,300.00**	**171,314,300.00**	**178,454,300.00**	**187,377,015.00**	**196,745,865.75**
2100000 Compensation to Employees	51,844,634.00	51,844,635.00	76,844,635.00	57,254,300.00	60,117,015.00	63,122,865.75
2600000 Grants and Other Transfers		37,500,000.00	37,500,000.00	37,500,000.00	39,375,000.00	41,343,750.00
2700000 Social Benefits	50,000,000.00	45,000,000.00	45,000,000.00	45,000,000.00	47,250,000.00	49,612,500.00
3100000 Acquisition of Non-Financial Assets	550,000.00	1,000,000.00	400,000.00	3,000,000.00	3,150,000.00	3,307,500.00
2200000 Use of Goods and Services	23,559,665.00	22,409,665.00	11,569,665.00	35,700,000.00	37,485,000.00	39,359,250.00
Education and Vocational Training	**199,646,500.00**	**234,623,423.00**	**277,833,126.00**	**214,622,350.00**	**225,353,467.50**	**236,621,140.88**
2100000 Compensation to Employees	152,944,800.00	153,921,723.00	213,921,723.00	153,921,750.00	161,617,837.50	169,698,729.38
2600000 Grants and Other Transfers	32,555,360.00	53,630,725.00	53,630,725.00	30,000,000.00	31,500,000.00	33,075,000.00
2200000 Use of Goods and Services	14,146,340.00	27,070,975.00	10,280,678.00	30,700,600.00	32,235,630.00	33,847,411.50
Trade, Investment Promotion, Energy and Industry	**60,831,880.00**	**52,831,880.00**	**41,211,480.00**	**56,831,880.00**	**59,673,474.00**	**62,657,147.70**
2100000 Compensation to Employees	44,101,480.00	34,101,480.00	34,101,480.00	36,101,480.00	37,906,554.00	39,801,881.70
2200000 Use of Goods and Services	16,730,400.00	18,730,400.00	7,110,000.00	20,730,400.00	21,766,920.00	22,855,266.00
Environment, Mining and Natural Resources	**40,550,000.00**	**33,668,000.00**	**47,318,000.00**	**38,850,300.00**	**40,792,815.00**	**42,832,455.75**
2100000 Compensation to Employees	18,800,000.00	17,400,000.00	17,400,000.00	20,200,300.00	21,210,315.00	22,270,830.75

3100000 Acquisition of Non-Financial Assets	1,700,000.00	1,000,000.00	1,500,000.00	800,000.00	840,000.00	882,000.00
2200000 Use of Goods and Services	20,050,000.00	15,268,000.00	28,418,000.00	17,850,000.00	18,742,500.00	19,679,625.00
Youth and Sports	**37,618,800.00**	**36,888,800.00**	**28,518,800.00**	**38,888,000.00**	**40,832,400.00**	**42,874,020.00**
2100000 Compensation to Employees	24,870,800.00	25,340,800.00	25,340,800.00	27,938,200.00	29,335,110.00	30,801,865.50
2600000 Grants and Other Transfers	4,907,500.00	5,000,000.00	1,500,000.00	3,733,750.00	3,920,437.50	4,116,459.38
3100000 Acquisition of Non-Financial Assets	300,000.00	700,000.00	50,000.00	769,000.00	807,450.00	847,822.50
2200000 Use of Goods and Services	7,540,500.00	5,848,000.00	1,628,000.00	6,447,050.00	6,769,402.50	7,107,872.63
Fisheries And Ecosystem Development	**17,005,304.00**	**21,000,000.00**	**16,295,000.00**	**24,100,000.00**	**25,305,000.00**	**26,570,250.00**
2100000 Compensation to Employees	10,500,000.00	12,500,000.00	12,500,000.00	12,600,000.00	13,230,000.00	13,891,500.00
3100000 Acquisition of Non-Financial Assets	1,000,000.00	3,000,000.00	-	1,000,000.00	1,050,000.00	1,102,500.00
2200000 Use of Goods and Services	5,505,304.00	5,500,000.00	3,795,000.00	10,500,000.00	11,025,000.00	11,576,250.00
Revenue and Resource Mobilization	**115,039,000.00**	**116,334,200.00**	**106,424,200.00**	**119,330,000.00**	**125,296,500.00**	**131,561,325.00**
2100000 Compensation to Employees	95,039,000.00	96,334,200.00	96,334,200.00	95,010,000.00	99,760,500.00	104,748,525.00
3100000 Acquisition of Non-Financial Assets	2,000,000.00	2,000,000.00	500,000.00	2,000,000.00	2,100,000.00	2,205,000.00
2200000 Use of Goods and Services	18,000,000.00	18,000,000.00	9,590,000.00	22,320,000.00	23,436,000.00	24,607,800.00
Gender, Children and Social Services	**26,150,000.00**	**28,600,000.00**	**25,550,000.00**	**31,000,000.00**	**32,550,000.00**	**34,177,500.00**
2100000 Compensation to Employees	17,600,000.00	18,600,000.00	18,600,000.00	19,530,000.00	20,506,500.00	21,531,825.00
3100000 Acquisition of Non-Financial Assets	150,000.00	450,000.00	-	472,500.00	496,125.00	520,931.25
2200000 Use of Goods and Services	8,400,000.00	9,550,000.00	6,950,000.00	10,997,500.00	11,547,375.00	12,124,743.75
Culture and Tourism	**30,513,250.00**	**31,200,000.00**	**32,344,000.00**	**31,249,800.00**	**32,812,290.00**	**34,452,904.50**
2100000 Compensation to Employees	17,500,000.00	19,200,000.00	19,200,000.00	20,160,000.00	21,168,000.00	22,226,400.00
2200000 Use of Goods and Services	13,013,250.00	12,000,000.00	13,144,000.00	11,089,800.00	11,644,290.00	12,226,504.50
Lands, Physical Planning and Housing	**57,246,700.00**	**51,965,000.00**	**45,148,000.00**	**69,965,450.00**	**73,463,722.50**	**77,136,908.63**
2100000 Compensation to Employees	45,058,000.00	38,668,100.00	38,668,100.00	38,678,000.00	40,611,900.00	42,642,495.00
3100000 Acquisition of Non-Financial Assets	630,000.00	500,000.00	-	3,100,000.00	3,255,000.00	3,417,750.00
2200000 Use of Goods and Services	11,558,700.00	12,796,900.00	6,479,900.00	28,187,450.00	29,596,822.50	31,076,663.63
Agriculture, Livestock, Veterinary Services, and Cooperative Development	**194,080,491.00**	**198,125,895.00**	**171,639,393.00**	**211,992,097.00**	**222,591,701.85**	**233,721,286.94**
2100000 Compensation to Employees	151,269,104.00	151,269,104.00	151,269,104.00	156,169,126.00	163,977,582.30	172,176,461.42
2600000 Grants and Other Transfers			-	11,664,200.00	12,247,410.00	12,859,780.50
3100000 Acquisition of Non-Financial Assets	1,359,253.00	3,959,253.00	2,238,915.00	3,027,700.00	3,179,085.00	3,338,039.25
2200000 Use of Goods and Services	41,452,134.00	42,897,538.00	18,131,374.00	41,131,071.00	43,187,624.55	45,347,005.78
Office of the County Secretary and County Attorney		**41,230,800.00**	**41,230,800.00**	**39,700,900.00**	**41,685,945.00**	**43,770,242.25**
2100000 Compensation to Employees		22,400,800.00	22,400,800.00	24,400,300.00	25,620,315.00	26,901,330.75
3100000 Acquisition of Non-Financial Assets			-	1,000,000.00	1,050,000.00	1,102,500.00
2200000 Use of Goods and Services		18,830,000.00	18,830,000.00	14,300,600.00	15,015,630.00	15,766,411.50

Grand Total	**3,802,654,503.00**	**4,098,679,103.00**	**4,437,527,935.00**	**4,258,549,163.00**	**4,471,476,621.15**	**4,695,050,452.21**

Development Allocation by Programme

Department/Programme/Sub programme	Budget Estimate FY 2023/24	Budget Estimates 2024-2025	Revised Budget Estimates 2024/25	Proposed Budget FY 2025/26	Projected Estimates FY 2026/27	Projected Estimates FY 2027/28
County Assembly	**55,712,325.00**	**15,712,325.00**	**30,000,000.00**	**31,500,000.00**	**33,075,000.00**	**34,728,750.00**
P: General Administration, Planning and Support Services	**55,712,325.00**	**15,712,325.00**	**30,000,000.00**	**31,500,000.00**	**33,075,000.00**	**34,728,750.00**
Finance and Economic Planning	**-**	**5,000,000.00**	**40,000,000.00**	**42,000,000.00**	**44,100,000.00**	**46,305,000.00**
SP: Human Resource Management Services	-	5,000,000.00	40,000,000.00	42,000,000.00	44,100,000.00	46,305,000.00
P: General Administration, Planning and Support Services	**-**	**5,000,000.00**	**40,000,000.00**	**42,000,000.00**	**44,100,000.00**	**46,305,000.00**
Medical Services	**149,000,000.00**	**134,000,000.00**	**110,000,000.00**	**115,500,000.00**	**121,275,000.00**	**127,338,750.00**
P: General Administration Planning and Support Services	**114,000,000.00**	**134,000,000.00**	**110,000,000.00**	**115,500,000.00**	**121,275,000.00**	**127,338,750.00**
SP: General Administration Services	114,000,000.00	134,000,000.00	110,000,000.00	115,500,000.00	121,275,000.00	127,338,750.00
P: ICT Infrastructure Development	**35,000,000.00**	**-**		**-**	**-**	**-**
SP: ICT Infrastructure Development	35,000,000.00	-		-	-	-
Public Health and Sanitation	**80,000,000.00**	**-**		**-**	**-**	**-**
P: Curative and Rehabilitative Services	**80,000,000.00**	**-**		**-**	**-**	**-**
Water Services and Irrigation	**416,808,808.00**	**418,171,156.00**	**450,000,000.00**	**472,500,000.00**	**496,125,000.00**	**520,931,250.00**
P: Water Supply Services	**416,808,808.00**	**418,171,156.00**	**450,000,000.00**	**472,500,000.00**	**496,125,000.00**	**520,931,250.00**
SP: Domestic Water Services	25,000,000.00	18,652,580.00	25,000,000.00	26,250,000.00	27,562,500.00	28,940,625.00
SP: Irrigation and Drainage Services	20,000,000.00	22,477,000.00	30,000,000.00	31,500,000.00	33,075,000.00	34,728,750.00
SP: Water Storage Services	371,808,808.00	377,041,576.00	395,000,000.00	414,750,000.00	435,487,500.00	457,261,875.00
Roads, Infrastructure, Public Works and Urban Development	**698,756,033.87**	**897,756,033.87**	**554,791,745.87**	**582,531,333.16**	**611,657,899.82**	**642,240,794.81**
P: General Administration Planning and Support Services	**-**	**4,000,000.00**	**15,000,000.00**	**15,750,000.00**	**16,537,500.00**	**17,364,375.00**
SP: General Administration Services	-	4,000,000.00	15,000,000.00	15,750,000.00	16,537,500.00	17,364,375.00
P: Public Works and Housing Services	**78,000,000.00**	**30,000,000.00**	**67,981,059.00**	**71,380,111.95**	**74,949,117.55**	**78,696,573.42**
SP: Public Works Services	78,000,000.00	30,000,000.00	67,981,059.00	71,380,111.95	74,949,117.55	78,696,573.42

P: Roads Transport	**431,810,686.87**	**659,810,686.87**	**431,810,686.87**	**453,401,221.21**	**476,071,282.27**	**499,874,846.39**
SP: Rural Roads Improvement and Maintenance Services	431,810,686.87	659,810,686.87	431,810,686.87	453,401,221.21	476,071,282.27	499,874,846.39
P: Urban Development and Administration	**188,945,347.00**	**203,945,347.00**	**40,000,000.00**	**42,000,000.00**	**44,100,000.00**	**46,305,000.00**
SP: Urban Administrative Services	188,945,347.00	203,945,347.00	40,000,000.00	42,000,000.00	44,100,000.00	46,305,000.00
Public Administration, Intergovernmental Coordination and Devolution Affairs	**10,000,000.00**	**10,000,000.00**	**357,000,000.00**	**374,850,000.00**	**393,592,500.00**	**413,272,125.00**
P: General Administration, Planning and Support Services	**10,000,000.00**	**10,000,000.00**	**5,000,000.00**	**5,250,000.00**	**5,512,500.00**	**5,788,125.00**
P: Kenya Devolution Support Programme		**-**	**352,000,000.00**	**369,600,000.00**	**388,080,000.00**	**407,484,000.00**
SP: Tharaka Nithi KDSP Capacity Building		-	352,000,000.00	369,600,000.00	388,080,000.00	407,484,000.00
Education and Vocational Training	**30,000,000.00**	**30,000,000.00**	**40,000,000.00**	**42,000,000.00**	**44,100,000.00**	**46,305,000.00**
P: Education and Youth Training	**30,000,000.00**	**30,000,000.00**	**40,000,000.00**	**42,000,000.00**	**44,100,000.00**	**46,305,000.00**
SP: Promotion of Basic Education (ECDE)	20,000,000.00	20,000,000.00	20,000,000.00	21,000,000.00	22,050,000.00	23,152,500.00
SP: Youth Training and Capacity Building	10,000,000.00	10,000,000.00	20,000,000.00	21,000,000.00	22,050,000.00	23,152,500.00
Trade, Investment Promotion, Energy and Industry	**260,000,000.00**	**153,000,000.00**	**150,000,000.00**	**157,500,000.00**	**165,375,000.00**	**173,643,750.00**
P: Energy Resource Development & Management	**10,000,000.00**	**3,000,000.00**	**15,000,000.00**	**15,750,000.00**	**16,537,500.00**	**17,364,375.00**
SP: Energy Resource Development & Management	10,000,000.00	3,000,000.00	15,000,000.00	15,750,000.00	16,537,500.00	17,364,375.00
P: Industrial Development and Investment	**250,000,000.00**	**150,000,000.00**	**135,000,000.00**	**141,750,000.00**	**148,837,500.00**	**156,279,375.00**
SP: Consumer Protection & Fair-Trade Practices	-	-	10,000,000.00	10,500,000.00	11,025,000.00	11,576,250.00
SP: Industrial Development	250,000,000.00	150,000,000.00	125,000,000.00	131,250,000.00	137,812,500.00	144,703,125.00
Environment, Mining and Natural Resources	**146,000,000.00**	**296,000,000.00**	**241,000,000.00**	**253,050,000.00**	**265,702,500.00**	**278,987,625.00**
P: Environment Management and Natural Resources Conservation	**146,000,000.00**	**296,000,000.00**	**241,000,000.00**	**253,050,000.00**	**265,702,500.00**	**278,987,625.00**
SP: Climate Change	146,000,000.00	296,000,000.00	241,000,000.00	253,050,000.00	265,702,500.00	278,987,625.00
Youth and Sports	**70,000,000.00**	**40,000,000.00**	**50,000,000.00**	**52,500,000.00**	**55,125,000.00**	**57,881,250.00**
P: Sports Development and Promotion	**70,000,000.00**	**40,000,000.00**	**50,000,000.00**	**52,500,000.00**	**55,125,000.00**	**57,881,250.00**
SP: Athletics Championships and Other Games	70,000,000.00	40,000,000.00	50,000,000.00	52,500,000.00	55,125,000.00	57,881,250.00
Fisheries And Ecosystem Development	**14,810,384.00**	**14,810,384.00**	**25,810,000.00**	**27,100,500.00**	**28,455,525.00**	**29,878,301.25**
P: Livestock and Fisheries Resource Management and Development	**14,810,384.00**	**14,810 ,384.00**	**25,810,000.00**	**27,100,500.00**	**28,455,525.00**	**29,878,301.25**
SP: Fisheries Development and Promotion	14,810,384.00	14,810,384.00	25,810,000.00	27,100,500.00	28,455,525.00	29,878,301.25

Gender, Children and Social Services	**10,000,000.00**	**-**	**5,000,000.00**	**5,250,000.00**	**5,512,500.00**	**5,788,125.00**
P: Gender and Youth Empowerment	**10,000,000.00**	**-**	**5,000,000.00**	**5,250,000.00**	**5,512,500.00**	**5,788,125.00**
SP: Gender, Youth and Women Empowerment	10,000,000.00	-	5,000,000.00	5,250,000.00	5,512,500.00	5,788,125.00
Culture and Tourism	**5,000,000.00**	**-**	**5,000,000.00**	**5,250,000.00**	**5,512,500.00**	**5,788,125.00**
P: Culture, Arts and Social Services	**5,000,000.00**	**-**	**5,000,000.00**	**5,250,000.00**	**5,512,500.00**	**5,788,125.00**
SP: Culture and Arts Promotion	5,000,000.00	-	5,000,000.00	5,250,000.00	5,512,500.00	5,788,125.00
Lands, Physical Planning and Housing	**50,000,000.00**	**43,000,000.00**	**84,000,000.00**	**88,200,000.00**	**92,610,000.00**	**97,240,500.00**
P: Land Policy and Planning	**50,000,000.00**	**43,000,000.00**	**84,000,000.00**	**88,200,000.00**	**92,610,000.00**	**97,240,500.00**
SP: Physical Planning Services	50,000,000.00	43,000,000.00	84,000,000.00	88,200,000.00	92,610,000.00	97,240,500.00
Agriculture, Livestock, Veterinary Services, and Cooperative Development	**380,398,663.00**	**459,334,071.00**	**369,249,281.00**	**387,711,745.05**	**407,097,332.30**	**427,452,198.92**
P: Crop Development and Management	**66,000,000.00**	**142,300,000.00**	**105,000,000.00**	**110,250,000.00**	**115,762,500.00**	**121,550,625.00**
SP: Crops Development, Agribusiness and Market Development	66,000,000.00	142,300,000.00	105,000,000.00	110,250,000.00	115,762,500.00	121,550,625.00
P: General Administration Planning and Support Services	**296,398,663.00**	**294,034,071.00**	**246,249,281.00**	**258,561,745.05**	**271,489,832.30**	**285,064,323.92**
SP: Administration, Policy, Strategy and Management of Agriculture	296,398,663.00	294,034,071.00	246,249,281.00	258,561,745.05	271,489,832.30	285,064,323.92
P: Livestock and Fisheries Resource Management and Development	**18,000,000.00**	**23,000,000.00**	**18,000,000.00**	**18,900,000.00**	**19,845,000.00**	**20,837,250.00**
SP: Livestock Policy Development and Capacity Building		5,000,000.00	3,000,000.00	3,150,000.00	3,307,500.00	3,472,875.00
SP: Veterinary Services and Disease Prevention	18,000,000.00	18,000,000.00	15,000,000.00	15,750,000.00	16,537,500.00	17,364,375.00
Grand Total	**2,383,486,213.87**	**2,516,783,969.87**	**2,511,851,026.87**	**2,637,443,578.21**	**2,769,315,757.12**	**2,907,781,544.98**

Development Projects by Department FY 2025-26

Department/Programme/Location/Project	**Sum of Proposed Budget FY 2025/26**	**Sum of Projected Estimates FY 2026/27**	**Sum of Projected Budget FY 2027/28**	**Sum of Projected Estimates FY 2028/29**
Medical Services	**110,000,000**	**115,500,000**	**115,500,000**	**115,500,000**
General Administration and Support Services	**110,000,000**	**115,500,000**	**115,500,000**	**115,500,000**
Countywide	48,000,000	50,400,000	50,400,000	50,400,000

3110599 Completion of Health Centres and Dispensaries	20,000,000	21,000,000	21,000,000	21,000,000
3110504 Upgrading of Hospitals and Pending Bills	20,000,000	21,000,000	21,000,000	21,000,000
3110504 Renovation of X-ray Buildings -Muthambi, Gatunga and Magutuni	8,000,000	8,400,000	8,400,000	8,400,000
Karingani	32,000,000	33,600,000	33,600,000	33,600,000
3110599 Equipping of Mortuary	20,000,000	21,000,000	21,000,000	21,000,000
3111110 Chuka Hospital Generator installation	12,000,000	12,600,000	12,600,000	12,600,000
Magumoni	30,000,000	31,500,000	31,500,000	31,500,000
3110599 Count-Part Funding Safaricom M-Pesa Foundation (Mpukoni Health Centre)	30,000,000	31,500,000	31,500,000	31,500,000
County Assembly	**30,000,000**	**31,500,000**	**31,500,000**	**31,500,000**
General Admnistration and Support Services	**30,000,000**	**31,500,000**	**31,500,000**	**31,500,000**
Igambang'ombe	30,000,000	31,500,000	31,500,000	31,500,000
3110202 Construction of chamber and offices	30,000,000	31,500,000	31,500,000	31,500,000
Water Services and Irrigation	**450,000,000**	**472,500,000**	**472,500,000**	**472,500,000**
Domestic Water Supply	**63,000,000**	**66,150,000**	**66,150,000**	**66,150,000**
Countywide	63,000,000	66,150,000	66,150,000	66,150,000
3110504 Drilling and Equipping of boreholes - Annex A	10,000,000	10,500,000	10,500,000	10,500,000
3110502 Community Dometic Water Projects (Annex B)	32,000,000	33,600,000	33,600,000	33,600,000
3110504 Other Civil Works and pending bills	21,000,000	22,050,000	22,050,000	22,050,000
Irrigation and Drainage	**37,000,000**	**38,850,000**	**38,850,000**	**38,850,000**
Countywide	37,000,000	38,850,000	38,850,000	38,850,000
3110502 Community Irrigation Water Projects	37,000,000	38,850,000	38,850,000	38,850,000

Water Supply Services	**350,000,000**	**367,500,000**	**367,500,000**	**367,500,000**
Countywide	350,000,000	367,500,000	367,500,000	367,500,000
2640503 Kenya Water and Sanittaion Programme	350,000,000	367,500,000	367,500,000	367,500,000
Education and Vocational Training	**40,000,000**	**42,000,000**	**42,000,000**	**42,000,000**
Promotion of Basic Education (ECDE)	**20,000,000**	**21,000,000**	**21,000,000**	**21,000,000**
Countywide	20,000,000	21,000,000	21,000,000	21,000,000
3110202 Improvement of EDCE infrastructure	20,000,000	21,000,000	21,000,000	21,000,000
Youth Training and Capacity Building	**20,000,000**	**21,000,000**	**21,000,000**	**21,000,000**
Countywide	20,000,000	21,000,000	21,000,000	21,000,000
3110504 Rehabilitation of vocation training centres	20,000,000	21,000,000	21,000,000	21,000,000
Finance and Economic Planning	**40,000,000**	**42,000,000**	**42,000,000**	**42,000,000**
General Admnistration and Support Services	**40,000,000**	**42,000,000**	**42,000,000**	**42,000,000**
Countywide	40,000,000	42,000,000	42,000,000	42,000,000
7320201 Payments for retention	40,000,000	42,000,000	42,000,000	42,000,000
Trade, Investment Promotion, Energy and Industry	**150,000,000**	**157,500,000**	**157,500,000**	**157,500,000**
P: Energy Resource Development & Management	**15,000,000**	**15,750,000**	**15,750,000**	**15,750,000**
Countywide	15,000,000	15,750,000	15,750,000	15,750,000
3111504 Electricity reticulation	15,000,000	15,750,000	15,750,000	15,750,000
P: General Administration, Planning and Support Services	**10,000,000**	**10,500,000**	**10,500,000**	**10,500,000**
Countywide	10,000,000	10,500,000	10,500,000	10,500,000
3111504 Other Civil Works	10,000,000	10,500,000	10,500,000	10,500,000

P: Industrial Development and Investment	**125,000,000**	**131,250,000**	**131,250,000**	**131,250,000**
Igambang'ombe	125,000,000	131,250,000	131,250,000	131,250,000
2640503 Capital Transfers (Industrial Park)	100,000,000	105,000,000	105,000,000	105,000,000
3111504 Construction and Civil Works (Industrial Park)	25,000,000	26,250,000	26,250,000	26,250,000
Roads, Infrastructure, Public Works and Urban Development	**554,791,746**	**582,531,333**	**582,531,333**	**582,531,333**
(blank)	**20,000,000**	**21,000,000**	**21,000,000**	**21,000,000**
(blank)	20,000,000	21,000,000	21,000,000	21,000,000
3110504 Construction of County Headquarters -County	20,000,000	21,000,000	21,000,000	21,000,000
Urban Planning and Infrastructure Development	**20,000,000**	**21,000,000**	**21,000,000**	**21,000,000**
Countywide	20,000,000	21,000,000	21,000,000	21,000,000
3110504 Improvement of markets	20,000,000	21,000,000	21,000,000	21,000,000
Roads and Transport	**431,810,687**	**453,401,221**	**453,401,221**	**453,401,221**
Countywide	431,810,687	453,401,221	453,401,221	453,401,221
3110402 Access Roads -Maintenance and Improvement	100,000,000	105,000,000	105,000,000	105,000,000
3110501 Bridges and Foot bridges	30,000,000	31,500,000	31,500,000	31,500,000
2640503 Road maintenance Levy	161,810,687	169,901,221	169,901,221	169,901,221
3110401 Tarmacing and Maintenance of Major Roads (Tunyai - Nthaara - Marimanti Road, Cheera - Ruguti Road, Mitheru-Kaanwa Road, Karandini- Kithioroni Road, Katharaka-Mukui Road)	140,000,000	147,000,000	147,000,000	147,000,000
General Administration, Planning and Support Services	**15,000,000**	**15,750,000**	**15,750,000**	**15,750,000**
HQRS	15,000,000	15,750,000	15,750,000	15,750,000
3110201 Construction of residential amenities	15,000,000	15,750,000	15,750,000	15,750,000
P: Urban Development and Administration	**20,000,000**	**21,000,000**	**21,000,000**	**21,000,000**

Karingani	20,000,000	21,000,000	21,000,000	21,000,000
3110504 Construction of Ndagani market	20,000,000	21,000,000	21,000,000	21,000,000
Public Works and Housing	**47,981,059**	**50,380,112**	**50,380,112**	**50,380,112**
Igambang'ombe	47,981,059	50,380,112	50,380,112	50,380,112
3110504 Construction of County Headquarters-Grant	47,981,059	50,380,112	50,380,112	50,380,112
Environment, Mining and Natural Resources	**241,000,000**	**253,050,000**	**253,050,000**	**253,050,000**
Environment and Natural Resources Management		-	-	-
P: Environment and Natural Resources Management	**241,000,000**	**253,050,000**	**253,050,000**	**253,050,000**
Countywide	241,000,000	253,050,000	253,050,000	253,050,000
3111399 Climate Change Fund-Capital Transfer	35,000,000	36,750,000	36,750,000	36,750,000
2640503 Climate Change Fund-Crop subsidy	30,000,000	31,500,000	31,500,000	31,500,000
3110504 Climate Change Fund-FLLOCA	176,000,000	184,800,000	184,800,000	184,800,000
Fisheries And Ecosystem Development	**25,810,000**	**27,100,500**	**27,100,500**	**27,100,500**
Fisheries Production and Development	**25,810,000**	**27,100,500**	**27,100,500**	**27,100,500**
Countywide	20,810,000	21,850,500	21,850,500	21,850,500
2211399 Provision of fish inputs to farmers	5,000,000	5,250,000	5,250,000	5,250,000
2640503 Aquaculture Development & support	15,810,000	16,600,500	16,600,500	16,600,500
Karingani	5,000,000	5,250,000	5,250,000	5,250,000
3110504 Renovation of Chuka Fish Culture system	5,000,000	5,250,000	5,250,000	5,250,000
Public Administration, Intergovernmental Coordination and Devolution Affairs	**357,000,000**	**374,850,000**	**374,850,000**	**374,850,000**
P: General Administration, Planning and Support Services	**357,000,000**	**374,850,000**	**374,850,000**	**374,850,000**

Countywide	352,000,000	369,600,000	369,600,000	369,600,000
2640503 Kenya devolution Support Programme	352,000,000	369,600,000	369,600,000	369,600,000
Muthambi	5,000,000	5,250,000	5,250,000	5,250,000
3110504 Construction of ward/sub county offices	5,000,000	5,250,000	5,250,000	5,250,000
Youth and Sports	**50,000,000**	**52,500,000**	**52,500,000**	**52,500,000**
Sports and Talents Promotion	**50,000,000**	**52,500,000**	**52,500,000**	**52,500,000**
Countywide	50,000,000	52,500,000	52,500,000	52,500,000
3110504 Development of stadia	50,000,000	52,500,000	52,500,000	52,500,000
Lands, Physical Planning and Housing	**84,000,000**	**88,200,000**	**88,200,000**	**88,200,000**
Physical Planning Services	**84,000,000**	**88,200,000**	**88,200,000**	**88,200,000**
HQRS	80,000,000	84,000,000	84,000,000	84,000,000
3130101 Purchase of land -public utilities	80,000,000	84,000,000	84,000,000	84,000,000
Karingani	4,000,000	4,200,000	4,200,000	4,200,000
3111401 Chuka Town Survey & Planning	4,000,000	4,200,000	4,200,000	4,200,000
Agriculture, Livestock, Veterinary Services and Cooperative Development	**369,249,281**	**387,711,745**	**387,711,745**	**387,711,745**
Crop Production	**106,500,000**	**111,825,000**	**111,825,000**	**111,825,000**
Countywide	90,000,000	94,500,000	94,500,000	94,500,000
3111301 Crop Subsidy	90,000,000	94,500,000	94,500,000	94,500,000
Maara, Muthambi and Chuka	15,000,000	15,750,000	15,750,000	15,750,000
3110504 Tea buying centres rehabilitation	15,000,000	15,750,000	15,750,000	15,750,000
Magumoni	1,500,000	1,575,000	1,575,000	1,575,000

3110504 Mukuuni store rehabilitation	1,500,000	1,575,000	1,575,000	1,575,000
General Administration and Support Services	**4,500,000**	**4,725,000**	**4,725,000**	**4,725,000**
Igambang'ombe	3,000,000	3,150,000	3,150,000	3,150,000
3110504 Itugururu ATI- Kitchen	3,000,000	3,150,000	3,150,000	3,150,000
Countywide	1,500,000	1,575,000	1,575,000	1,575,000
3110504 Agricultural value addition support	1,500,000	1,575,000	1,575,000	1,575,000
Livestock Production	**3,000,000**	**3,150,000**	**3,150,000**	**3,150,000**
Countywide	3,000,000	3,150,000	3,150,000	3,150,000
3110504 Infrastructural support for Livestock produce value addition chain/centres	2,000,000	2,100,000	2,100,000	2,100,000
3110504 Promotion & Support for Livestock Production	1,000,000	1,050,000	1,050,000	1,050,000
Veterinary Services	**15,000,000**	**15,750,000**	**15,750,000**	**15,750,000**
Countywide	12,000,000	12,600,000	12,600,000	12,600,000
2211026 Purchase of vaccines and sera for disease prevention	4,000,000	4,200,000	4,200,000	4,200,000
2211399 Artificial Insemination and Breeding Programme	7,000,000	7,350,000	7,350,000	7,350,000
2211399 Control and surveillance of animal diseases, pests and vector	1,000,000	1,050,000	1,050,000	1,050,000
Marimanti	3,000,000	3,150,000	3,150,000	3,150,000
3110504 County Veterinary Investigation Laboratory	3,000,000	3,150,000	3,150,000	3,150,000
General Administration and Support Services	**4,000,000**	**4,200,000**	**4,200,000**	**4,200,000**
Igambang'ombe	4,000,000	4,200,000	4,200,000	4,200,000
3110504 Renovation works at Itugururu ATI hall (Sound Proofing)	4,000,000	4,200,000	4,200,000	4,200,000
P: Crop Development and Management	**236,249,281**	**248,061,745**	**248,061,745**	**248,061,745**

Countywide	236,249,281	248,061,745	248,061,745	248,061,745
2640503 National Agriculture Value Chain Development Project (NAVCDP)	231,249,281	242,811,745	242,811,745	242,811,745
2640503 County contribution to National Agriculture Value Chain Development Project (NAVCDP)	5,000,000	5,250,000	5,250,000	5,250,000
Culture and Tourism	**5,000,000**	**5,250,000**	**5,250,000**	**5,250,000**
Culture and Arts Promotion	**5,000,000**	**5,250,000**	**5,250,000**	**5,250,000**
Mukothima	5,000,000	5,250,000	5,250,000	5,250,000
3110399 Ura gate pavilion	5,000,000	5,250,000	5,250,000	5,250,000
Gender, Children and Social Services	**5,000,000**	**5,250,000**	**5,250,000**	**5,250,000**
P: Gender and Youth Empowerment	**5,000,000**	**5,250,000**	**5,250,000**	**5,250,000**
Countywide	5,000,000	5,250,000	5,250,000	5,250,000
3110504 Development of Rescue centre	5,000,000	5,250,000	5,250,000	5,250,000
Grand Total	**2,511,851,027**	**2,637,443,578**	**2,637,443,578**	**2,637,443,578**

AGRICULTURE AND RURAL DEVELOPMENT

Agriculture, Livestock, Veterinary Services and Cooperative Development.

Section 1: Introduction

Part A: Vision

To attain sustainable food security and incomes for the people of Tharaka Nithi County.

Part B: Mission

Provision of high quality, innovative and commercial agricultural services

Part C: Performance Overview and Background on the County Department

Crop Production Sub Sector Mandate

The crops production subsector is committed to promoting sustainable and competitive agriculture to enhance food security, wealth and employment creation, income generation and poverty reduction by providing efficient and effective support services to the clients and stakeholders through dissemination of information and provision of technical services. The mandate of the subsector is therefore to provide services and disseminate appropriate technologies, related innovations and information services to farmers and other clients through modern extension approaches in collaboration with development partners, research institutions and other stakeholders.

Cooperatives Sub-Sector Mandate

The department is charged with promotion and registration of new cooperative societies, regulation, and supervision and audit services. There is a fully fledged cooperative audit section within the department. Besides the above the department also carries out continuous cooperative education and training, spot checks, inspections and inquiries among other roles.

Livestock Production Sub Sector Mandate

The livestock department has the mandate to promote, regulate and facilitate livestock production for socio-economic development and industrialization. For the sub sector to contribute effectively to socio-economic development and industrialization, both output and productivity needs to be enhanced.

Veterinary Services Sub Sector Mandate

The mandate of Veterinary sub sector is to prevent and control livestock diseases, prevent zoonosis; increase production and productivity contribute to external and internal trade in livestock and livestock products in a sustainable environment and contribute to food security and wealth creation.

Sector report summary.

Expenditure trends

Expenditure type	FY 2022/23			FY 2023/24		
	Original	**Revised**	**Actual**	**Original**	**Revised**	**Actual**
Recurrent	126,142,340	125,329,485	118,164,490	194,080,491	185,876,221	159,366,139
Development	469,679,260	339,561,811	305,183,866	657,339,531	706,939,531	447,746,049
Total	**595,821,600**	**464,891,296**	**423,348,356**	**851,420,022**	**892,815,752**	**607,112,188**

Key Achievements based on the planned outputs/services for the year 2023/24.

Crops and cooperative development

The department was mainly involved in provision of agricultural services to the farming communities in the County in the FY 2023/24. Provision of extension services continued as well as implementation of capital infrastructure projects. The key outcomes of the department were:

- Distributed certified seeds – 40 tons beans, 90 tons maize, 60 tons green grams, - to over 120,000 farmers across the county. This has led to the adoption of quality planting materials and increased production.
- Provision of wooden pellets for Kirumi and Magutuni cereals depot store established to ensure easy access of fertilizer and other farm inputs to farmers within their proximity 9,667 farmers received e-fertilizer.
- Revitalized industrial crop where eight (Ntutuni, Kibugua, Kericho, Kirege, Mwithanga, Majira, Kagongo and Kigui) tea buying centres were renovated as well as coffee rehabilitation by fabricating coffee drying tables for coffee factories.
- Provision of extension services has been the preserve of the county. Over 100,000 farmers were reached during the year in collaboration with development partners including but not limited to KCEP-CRAL, SIVAP, FAO, Caritas-Meru, ELRP among others. The extension services have been through mobilization and trainings.
- Construction of ATI Classrooms, gate works, chain link fencing and storage works as well as employment of the principal in charge of the ATI in a bid to ensure the facility is operational.
- Promotion and support for the different Value chains (Coffee, Green grams, Bananas, Dairy, Indigenous chicken) through NAVCDP and the Emergency Locusts Response Project. This has resulted to improved climate resilience investments at community level after promotion of 14 Climate smart technologies, funded 150 farmer groups/institutions with value addition and CA tools/implements and funded 148 climate change resilience investments at community level

- Through the cooperatives sub-programme, 7 new cooperative societies were established, and audits done to 6 older cooperative societies across different value chains. AGMs and Elections done for 10 and 14 cooperative societies respectively.

Livestock development and veterinary services

Livestock production

- The key output for the livestock production sub sector was identified as increased livestock production and productivity. To enhance this output, the sub-programme focused on delivering extension services to improve dairy production, benefiting over 30,000 farmers. Additionally, significant investments were made in strengthening the dairy value chain through infrastructure upgrades for key dairy offices in Kiege, Thigaa, Kiigani, and Kiroo, facilitating better value addition for dairy products. These interventions have led to a remarkable increase in milk production, with farmers now averaging 170,000 litres per day.
- Beyond dairy, the sub-programme has also driven growth in other livestock sectors. Production for indigenous poultry has significantly expanded with support from the NAVCDP Project. Also, honey production, a key economic activity in the county, has recorded substantial improvements. These efforts collectively contribute to a more robust and sustainable livestock sector, enhancing farmers' incomes and food security

Veterinary services

This sub-sector continued to deliver on its mandate of prevention and control of livestock diseases, prevent zoonosis; increase production and productivity, contribute to external and internal trade in livestock and livestock products in a sustainable environment and contribute to food security and wealth creation through various interventions and activities which include:

- ✓ Continuous pest and disease surveillance and control, and county wide animal vaccinations. During the plan period 1520 surveillance visits were done, 231 livestock market inspections done and 204 stock route inspections were done. In addition, we vaccinated 32,008 cattle, 11,726 Goats, 862 sheep, 293 pigs, 2,388 canines and 146 cats and 226 donkeys against various diseases. As a result, the animal disease instances have reduced to 4.5% during the planning period.
- ✓ Upgrading of breeds where through the county Artificial Insemination programme we have been able to offer a total of 8,877 Artificial Insemination.
- ✓ Continued provision of extension services to livestock farmers where more than 5,743 Farm visits made and a further 21 farmers trainings were conducted.

Challenges

a Inadequate and aging extension/technical personnel with poor succession management limiting service delivery.

b Climate change and variability

c Poor infrastructure for marketing and trade

d Low adoption of appropriate technologies

e Poor mechanization

f Slow adaption of value addition

g Low turnups than expected during vaccination periods.

h Inadequate budgetary allocation/resources.

Going Forward

To achieve the county's vision despite the listed challenges, a multi-pronged, integrated approach is necessary. To strengthen the extension & technical services there is need for public private partnership by engaging agribusinesses and NGOs in extension services to supplement government efforts as well as use of digital extension services to disseminate farming advice while reducing reliance on physical visits. There is also the need to have linkages and synergies with other priority sectors of the economy, like improving on market infrastructure and trade, to ensure the agriculture sector achieves its vision. Moreover, response to emerging issues such as the aspects of climate change, there is need for adoption of climate smart technologies by promoting drought resistant crops as well as embracing rainwater harvesting and expansion of irrigation schemes. Further, any new legislations, legal gazette notices and executive orders will influence implementation of the proposed programmes and projects. With the widening gap between resource requirements and allocations, there is need to pursue innovative ways of financing programmes and projects including Public Private Partnerships and donor funding while embracing prudent use of the available resources.

Section 2: Programme Details

Part D: Programme (S) Objectives

Programme	**Sub-Programme**	**Objectives**
Cooperatives development and management	Cooperatives Development	Vibrant cooperative movement
Crop Development and Management	Crops Development, Agri-business, and Market Development	Increased production, productivity, and household incomes

General administration, Planning and Support services	Administration, Policy Strategy and Management of Agriculture	Improved efficiency and effectiveness in service delivery
Livestock and Fisheries Resource Management and Development	Livestock Policy Development and Capacity Building	To support transformation of livestock production from subsistence into commercially oriented enterprise for sustainable food and nutrition security in the county.
Livestock and Fisheries Resource Management and Development	Veterinary services and Disease Prevention	To safeguard animal health and welfare, increase animal production and productivity and promote trade in animals and animal products for sustainable food security, food safety and economic prosperity.

Part E: Program Details

Summary of Programme Outcomes, Performance Indicators and Budget

County Department	Agriculture, Livestock, Veterinary Services, and Cooperative Development						
Budget Program 1:	Cooperatives development and management						
Outcome:	Vibrant cooperatives						
Outcome Indicator	Baseline year 2023/24 FY	Targets 2024/25	Targets 2025/26	Targets 2026/27	Budget 2024/25	Budget 2025/26	Budget 2026/27
Number of operational cooperative societies	114	119	126	138	1,324,521.00	3,299,380.00	3,464,349.00
Budget Program 2:	Crop Development and Management						
Outcome:	Increased crop production and incomes of small-scale crop farmers						
Outcome Indicator	Baseline year 2023/24 FY	Targets 2024/25	Targets 2025/26	Targets 2026/27	Budget 2024/25	Budget 2025/26	Budget 2026/27
Ha under productive and sustainable crop production	109,367	109,376	109,385	109,497	150,019,263	118,275,850	124,189,643
Budget Program 3:	General administration, Planning and Support services						
Outcome:	Efficient extension service delivery						
Outcome Indicator	Baseline year 2023/24 FY	Targets 2024/25	Targets 2025/26	Targets 2026/27	Budget 2024/25	Budget 2025/26	Budget 2026/27
Increase in farmers reached with extension messages	95,000	100,000	108,000	125,000	394,693,225	369,232,693	387,694,328
Budget Program 4:	Livestock and Fisheries Resource Management and Development						
Outcome:	Increase livestock productivity and outputs						
Outcome Indicator	Baseline year 2023/24 FY	Targets 2024/25	Targets 2025/26	Targets 2026/27	Budget 2024/25	Budget 2025/26	Budget 2026/27
Percentage increase in farm incomes for livestock farmers	13.9%	14.2%	14.6%	15.1%	62,236,455	66,426,264	69,747,577
Percentage reduction of livestock disease incidences	4%	3.9%	3.7%	3.5%	84,936,455	89,433,455	93,905,128

Summary of sub-Programme outputs, Performance Indicators and Budget

County Department	Agriculture, Livestock, Veterinary Services, and Cooperative Development							
Budget Program1:	Cooperatives development and management							
Outcome:	Vibrant cooperatives							
Sub Programme 1.1	Cooperative Development							
Leading delivery Unit	Office of County Director, Cooperatives development							
Output of the sub programme	0utput indicators	Baseline year FY 2023/24	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Operational cooperatives and in aggregation	No. of new cooperatives registered	7	10	10	10	1,099,793	1,154,783	1,212,522
Operational cooperatives and in aggregation	No of cooperatives audited	6	8	10	10	2,199,587	2,309,566	2,425,044
Budget Program 2:	Crop Development and Management							
Outcome:	Increased crop production and incomes of small-scale crop farmers							
Sub Programme 2.1	Crops Development, Agribusiness and Market Development							
Leading delivery Unit	Office of the County Director, Agriculture							
Output of the sub programme	output indicators	Baseline year FY 2023/24	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Crops produced and promoted	Number of tea buying centres supported	8	10	10	10	14,563,691	11,160,888	11,718,933
Crops produced and promoted	Tons of maize and beans distributed to farmers per planting season	100 tons maize 24.6 tons beans	120 tons maize 30 tons beans	120 tons maize 30 tons beans	120 tons maize 30 tons beans	123,791,372	94,867,552	99,610,930
An operational ATI	No. of demo farms developed	0	5	10	20	11,664,200	12,247,410	12,859,781
Budget Program 3:	General administration, Planning and Support services							
Outcome:	Efficient extension service delivery							
Sub Programme 3.1:	Administration, Policy, Strategy and Management of Agriculture							

Leading delivery Unit	Office of the County Director, Agriculture							
Output of the sub programme	output indicators	Baseline year FY 2023/24	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Farmers reached with extension services	No of farmers reached and accessing farm inputs	98,000	100,000	100,320	101,015	111,319,212	116,885,173	122,729,431
Improved value chain operations for selected enterprises	Number of value chain enterprises supported	3	5	5	5	257,913,481	270,809,155	284,349,613
Budget Program 4:	Livestock and Fisheries Resource Management and Development							
Outcome:	Increase livestock productivity and outputs							
Sub Programme 4.1	Livestock Policy Development and Capacity Building							
Leading delivery Unit	Office of the County Director, Livestock Development							
Output of the sub programme	Output indicators	Baseline year FY 2023/24	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Quantity of milk produced and marketed	No of litres of milk produced and marketed annually	31,683,207	31,720,000	31,900,000	32,050,000	19,537,136	20,513,993	21,539,693
Increased production of pasture and fodder	Area Under fodder (Acres)	800	825	873	900	46,889,128	49,233,584	51,695,263
Sub Programme 4.2:	Veterinary Services and Disease Prevention							
Leading delivery Unit	Office of the County Director, Veterinary services							
Output of the sub programme	output indicators	Baseline year FY 2023/24	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Improved livestock breeds	No of AI services offered	8,877	8,900	8,950	9,000	12,109,048	12,714,500	13,350,225
Vaccinations offered against various diseases	Number of animals vaccinated against various diseases	32,008 cattle 11,726 Goats 862 sheep 293 pigs 2,388 canines 146 cats 226 donkeys	32,100 cattle 11,770 Goats 865 sheep 295 pigs 2,400 canines 150 cats 230 donkeys	32,134 cattle 11,795 Goats 874 sheep 310 pigs 2,412 canines 155 cats 240 donkeys	32,170 cattle 11,820 Goats 885 sheep 318 pigs 2,425 canines 160 cats 250 donkeys	10,898,143	11,443,050	12,015,203

Part F: Summary of Expenditure by Programmes, 2023/2024-2027/2028

Programme	Revised Supplementary FY 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Supplementary Revised FY 2024/25	Estimates FY 2025/26	Projection FY 2026/27	Projection FY 2027/28
Cooperatives development and management	3,493,683.00	273,600.00	3,493,683.00	1,324,521.00	3,299,380.00	3,464,349.00	3,637,566.00
Crop Development and Management	141,237,062	120,789,943	81,729,545	150,019,263	118,275,850	124,189,643	130,399,125
General administration, Planning and Support services	568,610,043	413,156,093	404,317,875	394,693,225	369,232,693	387,694,328	407,079,044
Livestock and Fisheries Resource Management and Development	179,474,964	72,892,552	88,983,455	84,936,455	89,433,455	93,905,128	98,600,384
Grand Total	**892,815,752**	**607,112,188**	**578,524,558**	**630,973,464**	**580,241,378**	**609,253,447**	**639,716,119**

Part G: Summary of Expenditure by Vote and Economic Classification, 2023/24 -2027/2028

Particulars	Revised Supplementary FY 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Supplementary Revised FY 2024/25	Estimates FY2025/26	Projection FY 2026/27	Projection FY 2027/28
Current Expenditure	**196,476,328**	**169,191,339**	**207,166,642**	**182,400,478**	**209,300,197**	**219,765,207**	**230,753,467**
Compensation to Employees	151,269,104	151,139,647	151,269,104	151,269,104	156,169,126	163,977,582	172,176,461
Use of Goods and Services	45,207,224	18,051,692	55,897,538	31,131,374	53,131,071	55,787,625	58,577,006
Current Transfers to Govt. Agencies	0	0	0	0	0	0	0
Capital Expenditure	**696,339,424**	**437,920,849**	**371,357,916**	**448,572,986**	**370,941,181**	**389,488,240**	**408,962,652**
Acquisition of Non-Financial Assets	151,759,253	126,901,799	88,323,845	175,538,915	123,027,700	129,179,085	135,638,039
Capital Grants to Govt. Agencies	544,580,171	311,019,050	283,034,071	273,034,071	247,913,481	260,309,155	273,324,613
Other Development	0	0	0	0	0	0	0
Total Expenditure	**892,815,752**	**607,112,188**	**578,524,558**	**630,973,464**	**580,241,378**	**609,253,447**	**639,716,119**

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2023/2024-2026/27

Economic Classification	**Revised Supplementary 2023/24**	**Actual FY 2023/24**	**Budget FY 2024/2025**	**Supplementary Revised FY 2024/25**	**Budget Estimates 2025/26**	**Projection 2026/27**
Programme 1: Cooperative Development and Management						
0304013610 SP 1.1: Cooperative Development						
Economic Classification	**Revised supplementary 2023/24**	**Actual FY 2023/24**	**Estimates 2024/25**	**Revised Supplementary 2024/25**	**Budget Estimates 2025/26**	**Projection 2026/27**
Current Expenditure	**3,262,158**	**273,600**	**3,262,158**	**1,324,521**	**3,299,380**	**3,464,349**
Compensation to Employees	0		0	0	0	0
Use of Goods and Services	3,262,158	273,600	3,262,158	1,324,521	3,299,380	3,464,349
Current Transfers to Govt. Agencies	**0**	**0**	**0**	**0**	0	0
Capital Expenditure	**231,525**	**0**	**231,525**	**0**	**0**	**0**
Acquisition of Non-Financial Assets	231,525		231,525	0	0	0
Capital Grants to Govt. Agencies	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure for programme	**3,493,683**	**273,600**	**3,493,683**	**1,324,521**	**3,299,380**	**3,464,349**
Programme 2: Crop Development and Management						
0105013610 SP 2.1: Crops Development, Agribusiness and Market Development						
Current Expenditure	**9,109,334**	**1,649,200**	**12,001,817**	**5,480,348**	**10,248,150**	**10,760,558**
Compensation to Employees	0		0	0		
Use of Goods and Services	9,109,334	1,649,200	12,001,817	5,480,348	10,248,150	10,760,558
Current Transfers to Govt. Agencies	0	0	0	0	0	0
Capital Expenditure	**132,127,728**	**119,140,743**	**69,727,728**	**144,538,915**	**108,027,700**	**113,429,085**
Acquisition of Non-Financial Assets	132,127,728	119,140,743	69,727,728	144,538,915	108,027,700	113,429,085

Capital Grants to Govt. Agencies	0	0	0	0	0	0
Other Development	0		0	0	0	0
Total Expenditure for SP	**141,237,062**	**120,789,943**	**81,729,545**	**150,019,263**	**118,275,850**	**124,189,643**
Economic Classification	**Revised Supplementary 2023/24**	**Actual FY 2023/24**	**Budget FY 2024/2025**	**Supplementary Revised FY 2024/25**	**Budget Estimates 2025/26**	**Projection 2026/27**
Programme 3: General Administration Planning and Support Services						
0101013610 S.P. 3.1: Administration, Policy, Strategy and Management of Agriculture						
Current Expenditure	**103,519,212**	**96,857,373**	**107,919,212**	**100,659,154**	**111,319,212**	**116,885,173**
Compensation to Employees	96,177,840	96,177,831	96,177,840	96,177,840	100,177,862	105,186,755
Use of Goods and Services	7,341,372	679,542	11,741,372	4,481,314	11,141,350	11,698,418
Current Transfers to Govt. Agencies	0	0	0	0	0	0
Capital Expenditure	**465,090,831**	**316,298,720**	**296,398,663**	**294,034,071**	**257,913,481**	**270,809,155**
Acquisition of Non-Financial Assets	12,500,000	5,279,670	13,364,592	21,000,000	10,000,000	10,500,000
Capital Grants to Govt. Agencies	452,590,831	311,019,050	283,034,071	273,034,071	247,913,481	260,309,155
Other Development	0	0	0	0	0	0
Total Expenditure for SP	**568,610,043**	**413,156,093**	**404,317,875**	**394,693,225**	**369,232,693**	**387,694,328**
Programme 4: Livestock and Fisheries Resource Management and Development						
0106013610 SP 4.1: Livestock Policy Development and Capacity Building						
Economic Classification	**Revised supplementary 2023/24**	**Actual FY 2023/24**	**Estimates 2024/25**	**Revised Supplementary 2024/25**	**Budget Estimates 2025/26**	**Projection 2026/27**
Current Expenditure	**59,926,264**	**55,661,566**	**61,571,455**	**57,236,455**	**64,426,264**	**67,647,577**
Compensation to Employees	55,091,264	54,961,816	55,091,264	55,091,264	55,991,264	58,790,827
Use of Goods and Services	4,835,000	699,750	6,480,191	2,145,191	8,435,000	8,856,750
Current Transfers to Govt. Agencies	0	0	0	0	0	0
Capital Expenditure	**96,989,340**	**981,386**	**0**	**5,000,000**	**2,000,000**	**2,100,000**

Acquisition of Non-Financial Assets	5,000,000	981,386	0	5,000,000	2,000,000	2,100,000
Capital Grants to Govt. Agencies	91,989,340	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total for SP	**156,915,604**	**56,642,952**	**61,571,455**	**62,236,455**	**66,426,264**	**69,747,577**
0106023610 SP 4.2: Veterinary Services and Disease Prevention						
Economic Classification	**Revised supplementary 2023/24**	**Actual FY 2023/24**	**Estimates 2024/25**	**Revised Supplementary 2024/25**	**Budget Estimates 2025/26**	**Projection 2026/27**
Current Expenditure	**20,659,360**	**14,749,600**	**22,412,000**	**17,700,000**	**20,007,191**	**21,007,551**
Compensation to Employees	0	**0**	0	0	0	0
Use of Goods and Services	20,659,360	14,749,600	22,412,000	17,700,000	20,007,191	21,007,551
Current Transfers to Govt. Agencies	0	0	0	0	0	0
Capital Expenditure	**1,900,000**	**1,500,000**	**5,000,000**	**5,000,000**	**3,000,000**	**3,150,000**
Acquisition of Non-Financial Assets	1,900,000	1,500,000	5,000,000	5,000,000	3,000,000	3,150,000
Capital Grants to Govt. Agencies	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure for Programme	**179,474,964**	**72,892,552**	**88,983,455**	**84,936,455**	**89,433,455**	**93,905,128**
GRAND TOTAL	**892,815,752**	**607,112,188**	**578,524,558**	**630,973,464**	**580,241,378**	**609,253,447**

PART I: Details of Staff Establishment by Organization Structure (Delivery Units)

DELIVERY UNIT	**STAFF DETAILS**		**STAFF ESTABLISHMENT IN FY 2024/25**		**PROJECTIONS FOR STAFF ESTABLISHMENT**		
	POSITION TITLE	**JOB GROUP**	**AUTHORIZED**	**IN POSITION**	**2025/26**	**2026/27**	**2027/28**
	CECM	T	1	1	0	0	0

Agriculture-Crop Production	County Chief Officer-Agriculture, Livestock and Cooperative Dev.	S	1	1	0	0	0
	Director Agriculture	R	1	0	1	0	0
	Deputy Director-Crops, Agribusiness & Marketing and Engineering	Q	3	0	1	0	1
	Principal –Itugururu Agricultural Training Institute	Q	1	0	1	0	0
	Assistant Directors Agriculture	P	7	0	1	2	3
	Agribusiness &Marketing and Engineering Officers	N	21	10	1	2	2
	Extension and training officer-IATI	N	1	0	1	0	0
	Farm Manager-IATI	N	1	0	1	0	0
	Agriculture Officers-Chief Agriculture Officers	M	45	10	2	2	3
	Agribusiness, Environment-Agriculture Officers/Senior Agriculture officers	K	18	11	2	2	2
	Agribusiness, Environment-Agriculture Officers/Senior Agriculture officers	L	12	9	0	1	1
	Agriculture Assistants	H	30	3	2	3	5
	Agriculture Assistants	J	23	0	4	6	5
	Human resource management and development officer	K	1	1	0	0	0
	Accountants	J	4	3	0	1	1
	Office Administrators	G	11	5	1	1	2
	Drivers	F	11	7	0	1	2
	Clerks	H	12	6	0	0	2
	Support Staff	A	10	9	0	0	1
	Support Staff	B	8	7	0	0	0
	Support Staff	D	6	6	0	0	0
Totals			**228**	**89**	**18**	**21**	**30**
Veterinary Services	Director of Veterinary Services	R	1	0	1	0	0
	Deputy Director Veterinary Services	P	2	0	1	0	0
	Assistant deputy Director of Veterinary Services	P	2	0	0	1	1
	County Veterinary Extension and Training Officer	P	1	0	1	0	0
	Veterinary Officer	M	3	2	0	0	1

	Leather Development Officer 1	K	1	1	0	1	0
	Veterinary Officer	L	4	1	1	1	1
	Animal Health Assistant I/Meat Inspector	H	10	8	0	1	1
	Animal Health Assistant II/ Meat Inspector	G	18	6	2	2	3
	Leather Development Officer 11	J	3	0	1	1	1
	Senior Livestock Health Officer	L	2	2	0	0	0
	Livestock Health Officer	K	1	1	0	0	0
	Chief Livestock Health Assistant (CLHA)/Meat inspectors	K	6	6	0	0	0
	Assistant Animal Health Officer III/Inseminator	H	8	6	0	1	1
	Animal Health Assistant II/Inseminator	G	17	15	0	1	1
	Assistant Animal Health Officer III	H	3	2	0	0	1
	Animal Health Assistant 1	H	9	7	0	2	0
	Junior Animal Health Assistant	F	2	2	0	0	0
	Totals		**91**	**59**	**7**	**11**	**11**
Livestock Development	Director Livestock Production	R	1	0	1	0	0
	Deputy Director Livestock Production	P	2	1	0	1	0
	Livestock Production Officer	K	6	6	0	0	0
	Livestock Officer	K	12	0	2	2	2
	Livestock Extension Officers	K	15	1	5	2	3
	Frontline Extension Officers	H	30	4	3	2	1
	Clerical Officers	H	6	4	0	1	2
	Drivers	D	4	1	1	1	0
	Support Staff	A	7	4	0	2	1
	TOTALS		**83**	**21**	**12**	**11**	**9**
Cooperative Development	Director Cooperatives	R	1	0	1	0	0
	Deputy Director Cooperatives	P	1	0	0	1	0
	Co-operative Officer	K	6	1	1	2	3
	Co-operative Officer	M	4	1	1	1	1
	Cooperative Auditors	N	6	0	2	1	2
	Co-operative Officer	L	4	2	0	1	1
	Co-operative Assistant	H	4	1	1	2	2
	Office Administrative	G	3	2	0	1	0
	Clerks	F	6	0	2	1	2
	Support Staff	E	1	1	0	0	0
	TOTALS		**36**	**8**	**8**	**10**	**11**

Fisheries And Ecosystem Management

Section 1: Introduction

Part A: Vision

To attain sustainable food security and incomes for the people of Tharaka Nithi County.

Part B: Mission

Provision of high quality, innovative and commercial agricultural services

Part C: Performance Overview and Background on the County Department

Fisheries Development Sub Sector Mandate

The mandate of the fisheries subsector entails exploration, exploitation, utilization, conservation, and management of fisheries resources while promoting aquaculture development and research in freshwater fisheries for sustainable development.

Sector report summary.

Expenditure trends

Expenditure type	FY 2022/23			FY 2023/24		
	Original	**Revised**	**Actual**	**Original**	**Revised**	**Actual**
Recurrent	3,936,216	684,700	0	17,005,304	11,200,075	10,057,335
Development	16,630,100	17,630,100	12,214,247	19,810,384	19,810,384	22,349,784
Total	**20,566,316**	**18,314,800**	**12,214,247**	**36,815,688**	**31,010,459**	**32,407,119**

Key Achievements based on the planned outputs/services for the year 2023/24.

Fisheries Development

Through increased extension services, 1195 fish farmers were reached across the county and were given the necessary technical assistance, including 1109 pond liners, over 1.3 million fingerlings, and construction of 1054 new fishponds as well as rehabilitation of 80 fishponds. The several fishponds were stocked with 1.3 million fingerlings worth KShs 26.9 million that resulted to increased fish production and productivity over the years. The production for the fishponds during the planning period was 64.7 tonnes worth KShs 32.4million.

Additionally, to support the schools feeding programme, the department has supported both Iruma primary school with a population of 648 pupils and Kamatungu primary school with a population of 766 with 1,000 fingerlings and 150kgs of fish feeds for each school. To ensure our fish farmers can easily access fish feeds at a cheaper cost, the county has supported local fish feeds production by giving feeds making machines to CHUMARA cottage feeds. Further, 70 cool boxes, 7 freezers and 7 seine nets were distributed across the seven sub counties to curb post-harvest losses and increase the shelf life of fresh fish produced in the county.

To increase on fish marketing and value addition, the county has constructed a fresh fish market facility at Chuka complete with cold storage facilities that was officially launched in November 2024. Also, a research and training centre has been set up at Mutonga that is set to benefit over 5,000 fish farmers in the county by providing training and high-quality fish fingerlings.

Challenges

The key challenges experienced includes High cost of aquaculture inputs (feeds, pond liners), quality fingerlings, structured market, climate change and low adoption to aquaculture technologies among others.

Going Forward

To ensure sustainable growth of the fisheries sub-sector there is need for a holistic approach including enhancing technology adoption, market linkages, and climate-smart practices as well as increased budgetary allocation to the department. In addition, public-private collaboration, farmer education, and policy reforms are key to ensuring long-term growth in aquaculture

Section 2: Programme Details

Part D: Programme (S) Objectives

Programme	**Sub-Programme**	**Objectives**
Livestock and Fisheries Resource Management and Development.	Fisheries Development and Promotion	To increase fish production for subsistence and cash generation in a sustainable way.

Part E: Program Details

Summary of Programme Outcomes, Performance Indicators and Budget

County Department	Fisheries and Ecosystem Management						
Budget Program	Livestock and Fisheries Resource Management and Development.						
Outcome:	Increased fish productivity						
Outcome Indicator	Baseline year 2023/24 FY	Targets 2024/25	Targets 2025/26	Targets 2026/27	Budget 2025/26	Budget 2026/27	Budget 2027/28
Tons produced from fish farming	64.7	80	100	125	49,910,000	52,405,500	55,025,775

Summary of sub-Programme outputs, Performance Indicators and Budget

County Department	Fisheries and Ecosystem Management
Budget Program	Livestock and Fisheries Resource Management and Development.
Outcome:	Increased fish productivity
Sub Programme	Fisheries Development and Promotion
Leading delivery Unit	County Director, Fisheries development

Output of the sub programme	output indicators	Baseline year FY 2023/24	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Fish farm inputs provided to fish farmers	No. of fish farmers provided with inputs	453	480	500	548	21,810,000	22,900,500	24,045,525
Extension services provided	No of fish farmers reached	1195	1200	1220	1243	28,100,000	29,505,000	30,980,250

Part F: Summary of Expenditure by Programmes, 2023/2024-2027/2028

Programme	Approved budget FY 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Supplementary Revised FY 2024/25	Estimates FY2025/26	Projection FY 2026/27	Projection FY 2027/28
Livestock and Fisheries Resource Management and Development.	36,815,688	32,407,119	35,810,384	31,105,384	49,910,000.00	52,405,500.00	55,025,775.00
Grand Total	**36,815,688**	**32,407,119**	**35,810,384**	**31,105,384**	**49,910,000.00**	**52,405,500.00**	**55,025,775.00**

Part G: Summary of Expenditure by Vote and Economic Classification, 2023/24 -2027/2028

Particulars	Approved budget FY 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Supplementary Revised FY 2024/25	Estimates FY2025/26	Projection FY 2026/27	Projection FY 2027/28
Current Expenditure	**31,815,688**	**29,887,119**	**32,810,384**	**31,105,384**	**43,910,000**	**46,105,500**	**48,410,775**
Compensation to Employees	10,500,000	10,500,000	12,500,000	12,500,000	12,600,000	13,230,000	13,891,500
Use of Goods and Services	8,505,304	7,335	7,500,000	5,795,000	15,500,000	16,275,000	17,088,750
Current Transfers to Govt. Agencies	12,810,384	19,379,784	12,810,384	12,810,384	15,810,000	16,600,500	17,430,525
Capital Expenditure	**5,000,000**	**2,970,000**	**3,000,000**	**0**	**6,000,000**	**6,300,000**	**6,615,000**
Acquisition of Non-Financial Assets	5,000,000	2,970,000	3,000,000	0	6,000,000	6,300,000	6,615,000
Capital Grants to Govt. Agencies	0	0	0	0	0	0	0
Other Development	0	0	0	0	0	0	0
Total Expenditure	**36,815,688**	**32,407,119**	**35,810,384**	**31,105,384**	**49,910,000**	**52,405,500**	**55,025,775**

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2023/2024-2026/27

Economic Classification	Revised Supplementary 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Supplementary Revised FY 2024/25	Budget Estimates 2025/26	Projection 2026/27
Programme 1: Livestock and Fisheries Resource Management and Development.						
0106033610 SP: Fisheries Development and Promotion						
Current Expenditure	**31,815,688**	**29,887,119**	**32,810,384**	**31,105,384**	**43,910,000**	**46,105,500**
Compensation to Employees	10,500,000	10,500,000	12,500,000	12,500,000	12,600,000	13,230,000
Use of Goods and Services	8,505,304	7,335	7,500,000	5,795,000	15,500,000	16,275,000
Current Transfers to Govt. Agencies	12,810,384	19,379,784	12,810,384	12,810,384	15,810,000	16,600,500
Capital Expenditure	**5,000,000**	**2,970,000**	**3,000,000**	**0**	**6,000,000**	**6,300,000**
Acquisition of Non-Financial Assets	5,000,000	2,970,000	3,000,000	0	6,000,000	6,300,000
Capital Grants to Govt. Agencies	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure for SP	**36,815,688**	**32,407,119**	**35,810,384**	**31,105,384**	**49,910,000**	**52,405,500**

PART G: Details of Staff Establishment by Organization Structure (Delivery Units)

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2024/25		PROJECTIONS FOR STAFF ESTABLISHMENT		
	POSITION TITLE	JOB GROUP	AUTHORIZED	IN POSITION	2025/26	2026/27	2027/28
Fisheries and Ecosystem Management	Chief Officer	S	1	1	0	0	0
	County Director of Fisheries	R	1	0	0	1	0
	Principal Fisheries Officer	Q	4	0	1	1	1
	Senior Fisheries Officer	P	6	1	0	1	1
	Fisheries Officer 1	H	14	1	3	1	1
	Assistant Fisheries Officer	J	7	3	2	1	1
	Fisheries Assistant	N	21	2	1	2	2
	Clerical Officers	H	8	1	2	1	2
	Human Resources Officer	J	2	1	0	0	1
	Supply Chain Management Officer	J	2	1	0	0	1
	Office Administrator	J	2	1	0	1	0
	Driver	H	2	1	1	0	0
	Support staff	E	6	2	1	1	1
	Total		**76**	**15**	**11**	**10**	**11**

EDUCATION AND SOCIAL SERVICES

Education and Vocation Training

Section 1: Introduction

Part A: Vision

To be a leader in building a just, cohesive, and enlightened society for sustainable County development

Part B: Mission

To build a just, cohesive and enlighten society through provision of quality Education and vocational training for sustainable County development.

Part C: Performance Overview and Background on the County Department

The overall function of the sector as stipulated in the Fourth Schedule, Constitution of Kenya, 2010 relates to pre-primary education, village polytechnics, home craft centres and childcare facilities.

The department's broad mandate is to Improve Access to Basic Education and Vocation training. This mandate is undertaken through two of its directorates; The ECDE Directorate is concerned with recruitment of teachers and care givers, Construction / innovation of classrooms, Provision of teaching and learning materials, Enhancement of bursary funds, strengthening of supervision service, Promotion, and integration of research on basic Education, Promotion of feeding program/establishment of child friendly schools/ integration of children with special needs in normal schools. On the other hand, Vocational training directorate deals with refurbishment and rehabilitation of Youth Polytechnics, Disbursement of grants, Capacity Building of YP staff, Inspection and quality Assurance of institutions, Procurement of YPs Equipment and materials, Recruitment of Youth Polytechnic instructors, Establishment of Home craft centres and Conduct study on home craft centres.

Sector report summary

Expenditure trends

Expenditure type	2022/23			2023/24		
	Original	**Revised**	**Actual**	**Original**	**Revised**	**Actual**
Recurrent	203,146,500	215,462,062	211,308,359	199,646,500	268,187,124	246,674,001
Development	45,110,900	49,659,900	34,870,743	55,000,000	44,705,951	37,534,752
Total	**248,257,400**	**265,121,962**	**246,179,102**	**254,646,500**	**312,893,075**	**284,208,753**

Key Achievements based on the planned outputs/services for the year 2023/24.

The department realized the following achievements:

- One dormitory constructed in each of the following VTCs: Rubate, Karocho, Makutano, Karuguaru and Kibuka (ongoing).
- Procured projects in the current financial year include a dormitory at Mugumango VTC and Kitchen at St. Peter Kajuki VTC.
- One workshop constructed at Kajuki Youth Polytechnic
- KShs 34M disbursed among 9261 students in bursaries from both Vocational training centres (464 students) and day/boarding secondary schools (8797 students).
- Two ECDE classes constructed in each Ward across the 15 wards in the County.
- In partnership with Kenyatta University, Yale University and Bangor University, the department rolled out a Randomised Control Trial (RCT) to test the efficacy of a pre-school program across public ECDE centres in the County. The program employed 60 ECDE teachers and who are targeted to be retained on permanent terms at the lapse of study.
- Signed a Memorandum of Understanding with EIDU and Department of Education to introduce digital learning platform and support services and this led to introduction of digital learning in 218 ECDE centres.
- Over 400 digital devices have been distributed across the 218 ECDE centres.
- All the ECDE teachers in the 218 schools and officers trained on digital learning.
- In partnership with USAID, Tharaka Women Welfare Program commissioned a library at Gatunga town.
- Through K-Wash programme JICA has trained ECDE Officers on digital data collection, submission for proper storage and dissemination of information.

Challenges

- Lack of adequate departmental staff for quality service delivery. The vocational training canters have few instructors leading to less manpower for quality service delivery.
- Currently, all ECDE centres have only PP1 teachers, PP2 teachers are yet to be employed.

Going Forward

- Increased funding to departments in the medium term to enable completion of budgeted programs.
- County Public Service Board to ensure more departmental staff are recruited for quality service delivery.

Section 2: Programme Details

Part D: Programme (S) Objectives

Programme	Sub-Programme	Objectives
Education and Youth Training	Promotion of Basic Education (ECDE)	Increase basic education access, retention, completion, and transition rate
Education and Youth Training	Youth Training and Capacity Building	Increased technical training access, retention and completion for improved skills development
General Administration and Support Services	Administration, Planning and Support Services	Remuneration and staff welfare

Part E: Program Details

Summary of Programme Outcomes, Performance Indicators and Budget

County Department	**Education and Vocational Training**						
Budget Program 1	**Education and Youth Training**						
Outcome:	**Increased basic education and technical training access, retention, completion and transition rate**						
Outcome Indicator (maximum of 3)	**Baseline year 2023/24 FY**	**Targets 2024/25**	**Targets 2025/26**	**Targets 2026/27**	**Budget 2024/25**	**Budget 2025/26**	**Budget 2026/27**
Gross Enrolment Rate (GER)	68%	70%	70%	72%	62,921,800	66,067,890	69,371,285
Number of trainees graduating each year	175	350	450	450	47,778,800	50,167,740	52,676,127
Budget Program 2: General Administration and Support Services							
Outcome:	**Increased remuneration and staff welfare**						
Number of instructors employed	60	108	108	108	57,008,056	59,858,458	62,851,381
Number of ECDE teachers recruited	462	462	522	924	96,913,694	101,759,379	106,847,348

Summary of sub-Programme outputs, Performance Indicators and Budget

County Department	**Education and Vocational Training**
Budget Program 1	**Education and Youth Training**
Outcome:	**Increased basic education and technical training access, retention, completion and transition rate**
Sub Programme	**Promotion of Basic Education**

Leading delivery Unit	County Director, ECDE							
Output of the sub programme	**output indicators**	**Baseline year 2023/24 FY**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**
ECDE centres constructed and operationalized	Number of ECDE centres constructed and operationalized	30	30	30	30	62,921,800	66,067,890	69,371,285
Sub Programme	**Youth Training and Capacity Building**							
Leading Delivery Unit	**County Director, Vocational Training**							
Vocational training Workshops constructed	Number of workshops constructed	4	5	5	5	47,778,800	50,167,740	52,676,127
Budget Program 2	**General Administration and Support services**							
Outcome:	**Increased remuneration and staff welfare**							
Sub programme	**Administration, planning and support services**							
Delivery Unit	**Director, Vocational Training**							
Output of the sub programme (maximum of 2)	**output indicators (maximum 4)**	**Baseline year 2023/24 FY**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**
Instructors employed	Number of Instructors employed	60	108	108	108	38,500,000	40,404,460	42,424,683
ECDE teachers recruited	Number of ECDE teachers recruited	462	522	924	924	115,421,750	121,213,378	127,274,046

Part F: Summary of Expenditure by Programmes, 2023/2024-2027/2028

Programme	Revised Supplementary FY 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Revised Supplementary FY 2024/25	Estimates FY2025/26	Projection FY 2026/27	Projection FY 2027/28
General Administration Planning and Support Services	205,944,800	205,664,649	153,921,723	213,921,723	153,921,750	161,617,838	169,698,729
Education and Youth Training	106,948,275	78,544,104	110,701,700	93,911,403	100,700,600	105,735,630	111,022,412
Grand Total	**312,893,075**	**284,208,753**	**264,623,423**	**307,833,126**	**254,622,350**	**267,353,468**	**280,721,141**

Part G: Summary of Expenditure by Vote and Economic Classification, 2023/24 -2027/2028

Particulars	Revised Supplementary FY 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Revised Supplementary FY 2024/25	Estimates FY2025/26	Projection FY 2026/27	Projection FY 2027/28
Current Expenditure	**261,587,124**	**240,280,329**	**234,623,423**	**277,833,126**	**214,622,350**	**225,353,468**	**236,621,141**
Compensation to Employees	205,944,800	205,664,649	153,921,723	213,921,723	153,921,750	161,617,838	169,698,729
Use of Goods and Services	9,086,964	2,060,680	27,070,975	10,280,678	30,700,600	32,235,630	33,847,412
Current Transfers to Govt. Agencies	46,555,360	32,555,000	53,630,725	53,630,725	30,000,000	31,500,000	33,075,000
Capital Expenditure	**51,305,951**	**43,825,844**	**30,000,000**	**30,000,000**	**40,000,000**	**42,000,000**	**44,100,000**
Acquisition of Non-Financial Assets	51,305,951	43,825,844	30,000,000	30,000,000	40,000,000	42,000,000	44,100,000
Capital Grants to Govt. Agencies	0	0	0	0	0	0	0
Other Development	0	0	0	0	0	0	0
Total Expenditure	**312,893,075**	**284,106,173**	**264,623,423**	**307,833,126**	**254,622,350**	**267,353,468**	**280,721,141**

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2023/2024-2027/28

Economic Classification	Revised Supplementary 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Revised Supplementary FY 2024/25	Estimates FY2025/26	Projection FY 2026/27	Projection FY 2027/28
Programme 1: Education and Youth Training							
0504013610 SP 1.1: Promotion of Basic Education (ECDE)							
Current Expenditure	**41,506,809**	**22,060,680**	**53,266,065**	**38,866,065**	**22,921,800**	**24,067,890**	**25,271,285**

Compensation to Employees	-	-	-	-	-	-	
Use of Goods and Services	7,506,809	2,060,680	23,266,065	8,866,065	22,921,800	24,067,890	25,271,285
Current Transfers to Govt. Agencies	34,000,000	20,000,000	30,000,000	30,000,000	-	-	
Capital Expenditure	**43,600,000**	**36,359,893**	**20,000,000**	**20,000,000**	**20,000,000**	**21,000,000**	**22,050,000**
Acquisition of Non-Financial Assets	43,600,000	36,359,893	20,000,000	20,000,000	20,000,000	21,000,000	22,050,000
Capital Grants to Govt. Agencies	-	-	-	-	-	-	
Other Development	-	-	-	-	-	-	
Total Expenditure for SP 1.1	**85,106,809**	**58,420,573**	**73,266,065**	**58,866,065**	**42,921,800**	**45,067,890**	**47,321,285**
0504023610 SP 1.2: Youth Training and Capacity Building							
Current Expenditure	**14,135,515**	**12,657,580**	**27,435,635**	**25,045,338**	**37,778,800**	**39,667,740**	**41,651,127**
Compensation to Employees	-	-	-	-	-	-	
Use of Goods and Services	1,580,155	102,580	3,804,910	1,414,613	7,778,800	8,167,740	8,576,127
Current Transfers to Govt. Agencies	12,555,360	12,555,000	23,630,725	23,630,725	30,000,000	31,500,000	33,075,000
Capital Expenditure	**7,705,951**	**7,465,951**	**10,000,000**	**10,000,000**	**20,000,000**	**21,000,000**	**22,050,000**
Acquisition of Non-Financial Assets	7,705,951	7,465,951	10,000,000	10,000,000	20,000,000	21,000,000	22,050,000
Capital Grants to Govt. Agencies	-	-	-	-	-	-	
Other Development	-	-	-	-	-	-	
Total Expenditure for S.P 1.2	**21,841,466**	**20,123,531**	**37,435,635**	**35,045,338**	**57,778,800**	**60,667,740**	**63,701,127**
Programme 2: General Administration Planning and Support Services							
0501013610 S.P 2.1: Administration Planning and Support Services							
Current Expenditure	**205,944,800**	**205,664,649**	**153,921,723**	**213,921,723**	**153,921,750**	**161,617,838**	**169,698,729**
Compensation to Employees	205,944,800	205,664,649	153,921,723	213,921,723	153,921,750	161,617,838	169,698,729
Use of Goods and Services	-	-	-	-	-	-	
Current Transfers to Govt. Agencies	-	-	-	-	-	-	
Capital Expenditure	**-**	**-**	**-**	**-**	**-**	**-**	
Acquisition of Non-Financial Assets	-		-	-	-	-	
Capital Grants to Govt. Agencies	-	-	-	-	-	-	
Other Development	-		-	-	-	-	
Total Expenditure for Programme	**205,944,800**	**205,664,649**	**153,921,723**	**213,921,723**	**153,921,750**	**161,617,838**	**169,698,729**
GRAND TOTAL	**312,893,075**	**284,208,753**	**264,623,423**	**307,833,126**	**254,622,350**	**267,353,468**	**280,721,141**

PART G: Details of Staff Establishment by Organization Structure (Delivery Units)

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2024/25		PROJECTIONS FOR STAFF ESTABLISHMENT		
	POSITION TITLE	JOB GROUP	AUTHORIZED	IN POSITION	FY 2025/26	FY 2026/27	FY 2027/28
Basic Education (ECDE) and Vocational Training	CECM	T	1	1	0	0	0
Basic Education (ECDE) and Vocational Training	Chief Officer	S	1	1	0	0	0
Basic Education (ECDE) and Vocational Training	Director	R	2	2	0	0	0
Basic Education (ECDE) and Vocational Training	Ass Director	P	2	2	0	0	0
Basic Education (ECDE) and Vocational Training	SCQASO/RCT	N	7	4	0	1	2
Basic Education (ECDE) and Vocational Training	ECDE Caregivers	F	920	462	56	20	40
Basic Education (ECDE) and Vocational Training	YP Instructors	J	42	41	0	0	1
Basic Education (ECDE) and Vocational Training	Supply Chain Management Officer	K	1	1	0	0	0
Basic Education (ECDE) and Vocational Training	Human Resource Management Officer	H	1	1	0	0	0
Basic Education (ECDE) and Vocational Training	Accountant	K	1	1	0	0	0
Basic Education (ECDE) and Vocational Training	Office Administrator	G	3	2	0	0	1
Basic Education (ECDE) and Vocational Training	Drivers	D	4	2	0	1	1
	Total		**985**	**520**	**56**	**22**	**45**

Gender, Children and Social Services.

Section 1 Introduction

Part A: Vision

To be a leader in building a just, cohesive, and enlightened society for sustainable County development.

Part B: Mission:

To build a just, cohesive, and enlightened society through provision of quality social services development for sustainable County development.

Part C: Performance Overview and Background on the County Department

The mandate of the Department of Gender, Children and Social services is to promote gender equality and women's empowerment through gender mainstreaming in the development process, capacity building, social protection, community participation and promote public – private partnerships. Its responsibilities include implementing social welfare programs, poverty alleviation, child welfare and protection among others.

Sector report summary.

Expenditure trends

Expenditure type	2022/23			2023/24		
	Original	**Revised**	**Actual**	**Original**	**Revised**	**Actual**
Recurrent	0	0	0	26,150,000	19,806,550	17,600,000
Development	0	0	0	0	0	0
Total	**0**	**0**	**0**	26,150,000	19,806,550	17,600,000

Key Achievements based on the planned outputs/services for the year 2023/24.

Four thousand and eight hundred school going, and vulnerable girls (both in primary and secondary schools) spread throughout the county have benefitted from dignity kits. One hundred and ninety-four people living with disabilities were issued with assorted assistive devices. (Wheelchairs, clutches, pieces of cranes etc).

Challenges

- There is still need to increase working staff as the department is seriously understaffed and relies mostly on volunteers to be able to effectively embark on her mandate. Lack of adequate departmental staff for quality service delivery. The department has a team of five members of staff in office against the recommended needed number of forty-nine officers,

- Inadequate resources that are needed to adequately serve the needs of vulnerable and PLWDS
- Poor collaboration with investigative agencies especially on defilement, GBVs and child abuse and neglect cases leading to poor prosecution or termination of sensitive cases.
- Sustained discrimination and gender inequality, including unequal access to resources, opportunities and participation in decision making as well as gender-based violence and harmful social norms.

Going Forward

- Lobbying for provision of more resources through the budget to enable initiation and completion of planned projects.
- More emphasis to be put on more staff recruitment to enable improved provision of services
- To integrate a gender perspective into all policies, programs, and projects, ensuring equal benefits and opportunities for all genders, and addressing gender inequalities.

Section 2: Programme Details

Part D: Programme (S) Objectives

Programme	Sub-Programme	Objectives
Gender and Youth Empowerment	Gender, Youth and Women Empowerment	To ensure all residents of Tharaka Nithi live a dignified life and exploit their human capabilities for their own social and economic development.
		To promote equality, address inequalities, and empower women and youth through education, economic opportunities and leadership development while also addressing gender-based violence and ensuring access to resources and services.
		Adress gender stereotypes by implementing programs that challenge gender stereotypes and promote positive gender roles in communities,
		Provide access to information, mentorship through trainings and development services for men and women by addressing barriers such as discrimination.

Part E: Summary of Programme Outputs and Performance Indicators

Programme 1: Gender and Youth Empowerment								
Outcome: Enhanced Social Equity								
Sub-programme	**Delivery Unit**	**Key Output (KO)**	**Key Performance Indicators (KPIs)**	**Baseline 2022/23**	**Targets 2023/24**	**Targets 2024/25**	**Targets 2025/26**	**Targets 2026/27**
Gender, youth and women empowerment	Gender, Children and Social Services	Child protection policy developed	County child protection policy	0	1	1	1	1
Gender, youth and women empowerment	Gender, Children and Social Services	Rescue centres constructed	Number of rescue centres constructed	0	1	1	2	2
Gender, youth and women empowerment	Gender, Children and Social Services	Alternative rites of passage for girls sponsored	Number of alternative rites of passage for girls sponsored to counter FGM	3	3	3	3	3
Gender, youth and women empowerment	Gender, Children and Social Services	Crèches constructed and equipped	Number of Crèches constructed and equipped	1	1	1	3	3
Gender, youth and women empowerment	Gender, Children and Social Services	Girls benefitted from dignity kits	Number of school-going and vulnerable girls benefitting from dignity kits	1500	3000	3600	4800	5000
Gender, youth and women empowerment	Gender, Children and Social Services	PLWDs issued with assistive devices	Number of PLWDs issued with assorted assistive devices	100	100	150	194	250
Gender, youth and women empowerment	Gender, Children and Social Services	Households benefitted from cash transfer	Number of households benefiting from cash transfer	200	290	300	350	400
Gender, youth and women empowerment	Gender, Children and Social Services	AGPO accessed by PLWDs and women	Number of women and PLWDs accessing government procurement opportunities	6	7	8	14	15

Part F: Summary of Expenditure by Programmes, 2023/2024-2028/2029

PROGRAMME	Sum of Budget estimates 2023/2024	Proposed budget estimates 2024/25	Proposed Supplementary Budget Estimates 2024/25	Proposed Budget 25/26	Projected Estimates 2026/27	Projected Estimates2027/28	Projected Estimates 2028/29
Gender and Youth Empowerment	26,150,000	38,600,000	25,550,000	36,000,000	37,800,000	39,690,000	41,674,500
Total expenditure	**26,150,000**	**38,600,000**	**25,550,000**	**36,000,000**	**37,800,000**	**39,690,000**	**41,674,500**

Part G: Summary of Expenditure by Vote and Economic Classification, 2023/24 -2028/2029

Economic Classification	Sum of Budget estimates 2023/2024	Proposed budget estimates 2024/25	Proposed Supplementary Budget Estimates 2024/25	Proposed Budget 25/26	Projected Estimates 2026/27	Projected Estimates2027/28	Projected Estimates 2028/29
Recurrent Expenditure	**26,000,000**	**28,150,000**	**25,550,000**	**30,527,500**	**32,053,875**	**33,656,569**	**35,339,397**
Compensation to Employees	17,600,000	18,600,000	18,600,000	19,530,000	20,506,500	21,531,825	22,608,416
Use of Goods and Services	8,400,000	9,550,000	6,950,000	10,997,500	11,547,375.00	12,124,744	12,730,981
Current Transfers to Govt. Agencies	0	0		0	0	0	
Capital Expenditure	**150,000**	**10,450,000**	**0**	**5,472,500**	**5,746,125**	**6,033,431**	**6,335,103**
Acquisition of Non-Financial Assets	150,000	10,450,000	0	5,472,500	5,746,125	6,033,431	**6,335,103**
Capital Grants to Govt. Agencies	0	0		0	0	0	
Other Development	0	0		0	0	0	0
Total Expenditure	**26,150,000**	**38,600,000**	**25,550,000**	**36,000,000**	**37,800,000**	**39,690,000**	**41,674,500**

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2023/2024-2028/29

Economic Classification	Budget estimates 2023/2024	Proposed budget estimates 2024/25	Proposed Budget 25/26	Projected estimates 2026/27	projected estimates 2027/28	Projected estimates 2028/29
P: Gender and Youth Empowerment						
SP: Gender, Youth and Women Empowerment						
Current Expenditure	**26,000,000**	**18,600,000**	**-**	**20,506,000**	**33,656,569**	**35,339,397**
Compensation to Employees	17,600,000	18,600,000	19,530,000	20,506,000	21,531,825	22,608,416
Use of Goods and Services	8,400,000	9,55,000	10,997,500	11,547,375	12,124,744	12,730,981
Current Transfers to Govt. Agencies	-	-	-	-	-	-
Capital Expenditure	**150,000**	**10,450,000**	**15,472,500**	**5,746,125**	**6,033,431**	**6,335,103**
Acquisition of Non-Financial Assets	150,000	**10,450,000**	5,472,500	5,746,125	6,033,431	**6,335,103**
Capital Grants to Govt. Agencies	-	-	-	-	-	-
Other Development	-	-	10,000,000	10,500,000	10,500,00	10,500,00
Total Expenditure for program me	**26,150,000**	**29,050,000**	**15,472,500**	**26,252,125**	**39,690,000**	**41,674,500**

PART G: Details of Staff Establishment by Organization Structure (Delivery Units)

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2022/23		EXPENDITURE ESTIMATES			
	POSITION TITLE	**JOB GROUP**	AUTHORIZED	**IN POSITION**	**Actual 2025/26**	**2026/27**	**2027/28**	**2028/29**
	CECM	T	1	1	0	0	0	0
	Chief Officer	S	1	1	0	0	0	0
	Director Gender, Children and Social Services	R	1	0	0	0	0	0
	Deputy Director Gender, Children and Social Services	Q	1	1	0	0	0	0

	Assistant Director Gender, Children and Social Services	P	1	0	0	0	1	1
	Gender and Children Officers	K	6	0	2	1	3	3
	Social Workers/ Welfare Officers	H	6	0	2	2	2	2
	Accountants	J	1	1	0	0	1	1
	Human Resource Officer/ Assistant	H	1	1	0	1	0	0
	Office Administrators	G	2	1	0	1	1	1
	Clerical Officers	F	7	0	1	3	3	3
	Drivers	D	2	1	0	1	1	1
	Support staff	B	6	0	2	3	1	1
	Total		**36**	**7**	7	12	13	13

Youth and Sports

Section 1: Introduction

Part A Vision:

To be a leader in sport provision and promotion.

Part B: Mission:

To provide leadership coordination and an enabling environment for sports development

Part C: Performance Overview and Background on the County Department

Sector report summary.

We are committed in developing policies and framework that will ensure the gift and talents of youth are considered, by promoting youth to participate in community activities, providing services that offer resources such as education, career development. We have made key achievement in the last years developing stadiums like kairuni stadium, kirubia stadium, kinjiunduthi playground and kibugua are ongoing.

Expenditure trends

Expenditure type	2022/23			2023/24		
	Original	**Revised**	**Actual**	**Original**	**Revised**	**Actual**
Recurrent	45,826,800	43,105,575	31,868,782	37,618,800	28,203,550	24,658,072
Development	25,930,800	17,930,800	10,555,008	30,000,000	5,000,000	-
Total	**71,757,600**	**61,036,375**	**42,423,790**	**67,618,800**	**33,203,550**	**24,658,072**

Key Achievements

Institutional development in more parts of our County Sports play a fundamental role in bringing communities together in a manner that few other ingenuities can. It speaks to youth in a manner that they appreciate, Tharaka nithi administration is undertaking sporting infrastructural improvements across the county. We have kicked off ground works at Kajiunduthi Stadium in Muthambi. In the same spirit, plans are also underway to elevate Rwatha and Kibugua playgrounds to standard pitches. rehabilitation of Kairuni Stadium in Chogoria is now complete. Members of the public are invited to utilize the facility for competitions, Tharaka Nithi County through Youth and Sport sub-sector proudly hosted the 8th Edition of the Kenya Youth Inter- County Sports Association (KYISA) Games 2023 for youth aged 18-23 years. This national event proved to be a significant empowerment for both the youth and the local business community.

Challenges

- ✓ Inadequate skilled manpower and technical staff

- ✓ Inadequate mobility for technical staff
- ✓ Poor marketing linkages
- ✓ Inadequate field tools and equipment
- ✓ Inadequate office space and equipment

Going Forward

There is need for the county to build technical and management capacity on the areas of governance, planning, public finance management, human resources and technical abilities especially on service quality. This initiative should be coordinated with PSB's technical and management capacity development approaches to ensure harmony

Section 2: Programme Details

Part D: Programme (S) Objectives

Programme	Sub-Programme	Objectives
Sports Development and promotion	County football league and club development	Increase Number of sports centres/facilities established and operational
Youth Empowerment	Athletics championships and other games	increase Number of youth-friendly resource centres constructed/equipped
Talent search	Talent search promotion	Increase sponsored county sports events and Number of youths

Part E: Program Details

Summary of Programme Outcomes, Performance Indicators and Budget

County Department	Youth and sports						
Budget Program	**Sports development and promotion**						
Outcome:	**Increase the number of youth participating in sport**						
Outcome Indicator (maximum of 3)	**Baseline year 2023/24 FY**	**Targets 2024/25**	**Targets 2025/26**	**Targets 2026/27**	**Budget 2024/25**	**Budget 2025/26**	**Budget 2026/27**
Number of sport stadium constructed	1	1	1	1	1	1	1
Number sport talents academies established operational	1	1	1	1	1	1	1
Number of youths sponsored for county sports events	600	800	1000	1500	1500	1500	1500

Summary of sub-programme outputs, Performance indicators and budget

County Department	Youth and sports							
Budget Program	Sports development and promotion							
Outcome:	An empowered and resilient youth force for self-reliance							
Sub Programme	Youth empowerment and participation							
Leading delivery Unit	Youth							
Output of the sub programme	output indicators (maximum 4)	Baseline year 2023/24 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Youths accessing government procurement opportunities	No. of Youth accessing Government procurement opportunities	6	6	6	6	6	6	6
Youths empowered through Youth empowerment fund	Number of youths benefiting from the Youth Empowerment Fund for business support	3000	3000	3000	3000	3000	3000	3000
Resource center constructed	Number of youth friendly resource centers constructed	0	1	1	1	1	1	1
Youths volunteered in community services	Number of youths engaged in volunteerism and community services	100	150	150	150	150	150	150

Part F: Summary of Expenditure by Programmes, 2023/2024-2027/2028

PROGRAMME	Approved budget FY 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Supplementary Revised FY 2024/25	Estimates FY2025/26	Projection FY 2026/27	Projection FY 2027/28
P: Sports Development and Promotion	33,203,550	24,658,072	106,888,800	68,518,800	88,888,000	93,332,400	97,999,020
Grand Total	**33,203,550**	**24,658,072**	**106,888,800**	**68,518,800**	**88,888,000**	**93,332,400**	**97,999,020**

Part G: Summary of Expenditure by Vote and Economic Classification, 2023/24 -2027/2028

Particulars	Approved budget FY 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Supplementary Revised FY 2024/25	Estimates FY2025/26	Projection FY 2026/27	Projection FY 2027/28
Current Expenditure	26,538,550	24,223,072	36,188,800	28,468,800	38,119,000	40,024,950	42,026,198
Compensation to Employees	24,670,800	23,399,842	25,340,800	25,340,800	27,938,200	29,335,110	30,801,866
Use of Goods and Services	1,867,750	823,230	5,848,000	1,628,000	6,447,050	6,769,403	7,107,873
Current Transfers to Govt. Agencies	-	-	5,000,000	1,500,000	3,733,750	3,920,438	4,116,459
Capital Expenditure	**6,665,000**	**435,000**	**70,700,000**	**40,050,000**	**50,769,000**	**53,307,450**	**55,972,823**
Acquisition of Non-Financial Assets	6,665,000	435,000	70,700,000	40,050,000	50,769,000	53,307,450	55,972,823
Total Expenditure	**33,203,550**	**24,658,072**	**106,888,800**	**68,518,800**	**88,888,000**	**93,332,400**	**97,999,020**

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2023/2024-2026/27

Economic Classification	Revised Supplementary 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Supplementary Revised FY 2024/25	Budget Estimates 2025/26	Projection 2026/27
P1Sports Developments and Promotion						
SP1.1: 0505013610 County football league and clubs development						
Current Expenditure	**179,050**	**161,250**	**3,580,000**	**1,080,000**	**3,294,100**	**3,458,805**

Use of Goods and Services	179,050	161,250	2,080,000	580,000	2,294,100	2,408,805
Current Transfers to Govt. Agencies	-	-	1,500,000	500,000	1,000,000	1,050,000
Capital Expenditure	**-**	**-**	**450,000**	**-**	**494,000**	**518,700**
Acquisition of Non-Financial Assets	-	-	450,000	-	494,000	518,700
Other Development	-	-	-	-	-	-
Total Expenditure for SP	**179,050**	**161,250**	**4,030,000**	**1,080,000**	**3,788,100**	**3,977,505**
P1Sports promotion and Other Games						
0505033610SP2.1: Athletics and championship and other games						
Current Expenditure	**333,400**	**14,600**	**2,448,000**	**798,000**	**2,398,850**	**2,518,793**
Use of Goods and Services	333,400	14,600	948,000	298,000	1,045,100	1,097,355
Grants and Other Transfers	-	-	1,500,000	500,000	1,353,750	1,421,438
Capital Expenditure	**-**	**-**	**70,000,000**	**40,000,000**	**50,000,000**	**52,500,000**
Acquisition of Non-Financial Assets	-	-	70,000,000	40,000,000	50,000,000	52,500,000
Other Development	-	-	-	-	-	-
Total Expenditure for SP	**333,400**	**14,600**	**72,448,000**	**40,798,000**	**52,398,850**	**55,018,793**
0505033610SP Talent Search and promotion						
Current Expenditure	**26,026,100**	**24,047,222**	**30,160,800**	**26,590,800**	**32,426,050**	**34,047,353**
Compensation to Employees	24,670,800	23,399,842	25,340,800	25,340,800	27,938,200	29,335,110
Use of Goods and Services	1,355,300	647,380	2,820,000	750,000	3,107,850	3,263,243
Grants and Other Transfers	-	-	2,000,000	500,000	1,380,000	1,449,000
Capital Expenditure	**6,665,000**	**435,000**	**250,000**	**50,000**	**275,000**	**288,750**
Acquisition of Non-Financial Assets	6,665,000	435,000	250,000	50,000	275,000	288,750
Capital Grants to Govt. Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
Total Expenditure for SP	**32,691,100**	**24,482,222**	**30,410,800**	**26,640,800**	**32,701,050**	**34,336,103**
Grand Total	**33,203,550**	**24,658,072**	**106,888,800**	**68,518,800**	**88,888,000**	**93,332,400**

PART G: Details of Staff Establishment by Organization Structure (Delivery Units)

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2024/25		PROJECTIONS FOR STAFF ESTABLISHMENT		
	POSITION TITLE	JOB GROUP/SCALE	AUTHORIZED	IN POSITION	FY 2025/26	FY 2026/27	FY 2027/28
Budget and Economic planning	CECM	8	1	1	0	0	0
	CHIEF OFFICER YOUTH AND SPORT	S	1	1	0	0	0
	DIRECTOR SPORT	R	0	1	0	1	0
	DIRECTOR YOUTH AND DEVOLOPMENT	R	0	1	0	1	0
Procurement	DEPUTY DIRECTOR SPORT	Q	0	1	1	0	0
	DEPUTY DIRECTOR YOUTH AND DEVELOPMENT	Q	1	1	0	0	0
	YOUTH OFFICER	K	0	6	2	2	2
	Supply chain Management Officer 1	K	1	1	0	0	0
	ACCOUNTANT	J	1	1	0	0	
Revenue	SUPPLY CHAIN MANAGEMENT OFFICER	K	1	1	0	0	0
	CLERICAL OFFICE	F	0	3	1	1	0
	OFFICE ADMINS	G	1	3	0	1	0
	SUPPORT STAFF	D	3	6	1	1	1
	DRIVER	H	2	3	1	1	1
	TOTAL		**12**	**30**			

Tourism And Culture

Section 1: Introduction

Part A: Vision

To be a leader in building a just, cohesive and enlightened society for sustainable County development.

Part B: Mission

To build a just, cohesive and enlighten society through promotion of cultural diversity, Tourism development, sports development and talents identification for sustainable County development.

Part C: Performance Overview and Background on the County Department

Sector report summary.

Expenditure trends

Expenditure type	2022/23			2023/24		
	Original	**Revised**	**Actual**	**Original**	**Revised**	**Actual**
Recurrent	45,826,800	43,105,575	31,868,782	26,084,000	26,084,000	16,954,211
Development	25,930,800	17,930,800	10,555,008	1,500,000	1,500,000	0
Total	**71,757,600**	**61,036,375**	**42,423,790**	**27,584,000**	**27,584,000**	**16,954,211**

Key Achievements based on the planned outputs/services for the year 2023/24.

Challenges

- Inadequate skilled manpower and technical staff
- Inadequate mobility for technical staff
- Poor marketing linkages
- Inadequate field tools and equipment
- Inadequate office space and equipment

Going Forward

There is need for the county to build technical and management capacity on the areas of governance, planning, public finance management, human resources and technical abilities especially on service quality. This initiative should be coordinated with PSB's technical and management capacity development approaches to ensure harmony.

Section 2: Programme Details

Part D: Programme (S) Objectives

Programme	Sub-Programme	Objectives
Promotion of Cultural heritage	Promoting Cultural Heritage in Tharaka Nithi County	Promotion of Cultural heritage
	Traditional knowledge documentation and digitization	Promoting Cultural Heritage in Tharaka Nithi County

P: Tourism Development and Promotion	Tourism Branding and Marketing	Increase in tourist visitation
	Development and diversification of tourism products	Increase in tourist visitation

Part E: Program Details

Summary of Programme Outcomes, Performance Indicators and Budget

County Department	Culture And Tourism							
Budget Program	Culture And Tourism							
Outcome:	Promotion of culture and tourism							
Sub Programme	Culture and Arts Promotion							
Leading delivery Unit	Culture							
Output of the sub programme (maximum of 2)	output indicators (maximum 4)	Baseline year 2023/24 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Cultural festivals	Number of cultural festivals and exhibitions held	1	1	1	1	7,000,000	13,000,000	15,000,000
	Number of cultural groups and artists trained, profiled and valorized	40	80	100	150	900,000	1,400,000	2,000,000
Tourism Development and Promotion								
Tourism Branding and Marketing	increase in visitations	3000	5000	8000	12000	5,000,000	6,000,000	9,000,000
Tourism Branding and Marketing	Increase in number of guides and porters trained	100	150	200	250	1,000,000	1,500,000	2,000,000
Tourism branding and marketing	Installation of Signages	5	15	20	25	2,000,000	2,000,000	2,000,000

Part F: Summary of Expenditure by Programmes, 2023/2024-2027/2028

Programme	Revised Supplementary FY 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Supplementary Revised FY 2024/25	Estimates FY2025/26	Projection FY 2026/27	Projection FY 2027/28
Culture, Arts and Social Services	26,842,000	16,705,011	33,125,000	29,225,000	32,256,750	33,869,588	35,563,067
Tourism Development and Promotion	742,000	249,200	3,125,000	3,069,000	3,993,050	4,192,703	4,402,338
Grand Total	**27,584,000**	**16,954,211**	**36,250,000**	**32,294,000**	**36,249,800**	**38,062,290**	**39,965,405**

Part G: Summary of Expenditure by Vote and Economic Classification, 2024/25 -2027/2028

Particulars	Approved budget FY 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Supplementary Revised FY 2024/25	Estimates FY2025/26	Projection FY 2026/27	Projection FY 2027/28
Current Expenditure	**26,084,000**	**16,954,211**	**31,250,000**	**32,294,000**	**31,249,800**	**32,812,290**	**34,452,905**
Compensation to Employees	15,500,000	14,823,411	19,200,000	19,200,000	20,160,000	21,168,000	22,226,400
Use of Goods and Services	10,172,000	1,881,600	10,048,280	11,098,280	9,813,194	10,303,854	10,819,046
Capital Expenditure	0	0	0	0	0	0	0
Acquisition of Non-Financial Assets	**1,500,000**	**0**	**5,000,000**	**0**	**5,000,000**	**5,250,000**	**5,512,500**
Capital Grants to Govt. Agencies	1,500,000	0	5,000,000	0	5,000,000	5,250,000	5,512,500
Other Development	0	0	0	0	0	0	0
Total Expenditure	**27,584,000**	**16,954,211**	**36,250,000**	**32,294,000**	**36,249,800**	**38,062,290**	**39,965,405**

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2023/2024-2025/26

Economic Classification	Revised Supplementary FY 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Supplementary Revised FY 2024/25	Budget Estimates 2025/26	Projection 2026/27
Programme 1: Culture, Arts and Social Services						
0506013610 SP 1.1: Culture and Arts Promotion						
Current Expenditure	**25,342,000**	**16,705,011**	**28,125,000**	**29,225,000**	**27,256,750**	**28,619,588**
Compensation to Employees	15,500,000	14,823,411	19,200,000	19,200,000	20,160,000	21,168,000
Use of Goods and Services	9,842,000	1,881,600	8,925,000	10,025,000	7,096,750	7,451,588
Current Transfers to Govt. Agencies						
Capital Expenditure	**1,500,000**	**0**	**5,000,000**	**0**	**5,000,000**	**5,250,000**

Acquisition of Non-Financial Assets	1,500,000		5,000,000	0	5,000,000	5,250,000
Capital Grants to Govt. Agencies	0	0	0	0	0	0
Other Development	0		0	0	0	0
Total Expenditure for SP	**26,842,000**	**16,705,011**	**33,125,000**	**29,225,000**	**32,256,750**	**33,869,588**
Programme 2: Tourism Development and Promotion						
0302013610 S.P. 2.1: Tourism Branding and Marketing						
Current Expenditure	**330,000**	**0**	**1,123,280**	**1,073,280**	**2,716,444**	**2,852,266**
Compensation to Employees	0	0			0	0
Use of Goods and Services	330,000	0	1,123,280	1,073,280	2,716,444	2,852,266
Current Transfers to Govt. Agencies	0	0	0	0	0	0
Capital Expenditure	**0**	**0**	**0**	**0**	**0**	**0**
Acquisition of Non-Financial Assets	0	0				
Capital Grants to Govt. Agencies	0	0				
Other Development	0	0	0	0	0	0
Total Expenditure for SP	**330,000**	**0**	**1,123,280**	**1,073,280**	**2,716,444**	**2,852,266**
0302033610 SP 2.2: Miss Tourism Tharaka Nithi						
Current Expenditure	**412,000**	**249,200**	**2,001,720**	**1,995,720**	**1,276,606**	**1,340,436**
Compensation to Employees	0		0	0	0	0
Use of Goods and Services	412,000	249,200	2,001,720	1,995,720	1,276,606	1,340,436
Current Transfers to Govt. Agencies	0	0	0	0	0	0
Capital Expenditure	**0**	**0**	**0**	**0**	**0**	**0**
Acquisition of Non-Financial Assets	0			0	0	0
Capital Grants to Govt. Agencies	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure for SP	**412,000**	**249,200**	**2,001,720**	**1,995,720**	**1,276,606**	**1,340,436**
Total Expenditure for programme	**742,000**	**249,200**	**3,125,000**	**3,069,000**	**3,993,050**	**4,192,703**
GRAND TOTAL	**27,584,000**	**16,954,211**	**36,250,000**	**32,294,000**	**36,249,800**	**38,062,290**

PART G: Details of Staff Establishment by Organization Structure (Delivery Units)

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2024/25		PROJECTIONS FOR STAFF ESTABLISHMENT		
Tourism and Culture	**POSITION TITLE**	**JOB GROUP**	**AUTHORIZED**	**IN POSITION**	**FY 2025/26**	**FY 2026/27**	**2026/267**
	CECM		1	1	1	1	1
	Chief Officer	S	1	1	1	1	1
	Deputy Director	Q	1	1	1	1	1
	Tourism officer I	K	4	1	2	3	4
	Supply chain management officer	K	2	1	2	2	2
	Accountant	K	2	1	2	2	2
	Human resources officer	J	1	1	1	1	1
	Office administrator	J	1	1	1	1	1
	Driver	H	1	1	1	1	1

ENVIRONMENT , WATER AND NATURAL RESOURCES

Environment, Mining and Natural Resources

Section 1: Introduction

Part A: Vision

Clean and secure Environment with sustainable exploitation of water and other natural resources.

Part B: Mission

Mission: To promote, conserve and protect the environment and other natural resources and increase water coverage for sustainable development

Part C: Performance Overview and Background on The County Department

Sector report summary.

Expenditure trends

Expenditure type	2022/23			2023/24		
	Original	**Revised**	**Actual**	**Original**	**Revised**	**Actual**
Recurrent	9,950,000	9,950,000	9,761,090	40,550,000	36,748,300	26,966,926
Development	12,000,000	35,000,000	25,445,818	167,000,000	216,000,000	79,800,000
Total	**21,950,000**	**44,950,000**	**35,206,908**	**207,550,000**	**252,748,300**	**106,766,926**

Key Achievements based on the planned outputs/services for the year 2023/24.

The department implements projects and programs to ensure environmental management, natural resource conservation and climate change mitigation and adaptation. During the financial year 2023/24 they had identified key outputs including catchment rehabilitation, riverine protection tree planting management of natural resource mapping and control of sand harvesting . The department of environmental has supported the development of the county one -health strategy.

The unit is also implementing climate change action under the financing locally led climate actions that has supported the implementation of 8 key investments in agriculture and food security, water and irrigation and alternative energy sources.

Challenges

- Delay in disbursement of funds
- Inadequate funding to programs
- Increasing environmental degradation

Going Forward

Section 2: Programme Details

Part D: Programme (S) Objectives

Programme	Sub-Programme	Objectives
Programme 1: Environment and Natural Resources Management	SP: Environment and Natural Resources Management	Ensure clean and secure Environment with sustainable exploitation of all natural resources.

Programme 2: Environment Management and Natural Resources Conservation	SP: Cli change	To protect, manage and reclaim environment and all natural resources for sustainability and resilience.

Part E: Program Details

Summary of Programme Outcomes, Performance Indicators and Budget

County Department: Environment, mining and natural resources							
Budget Program : Environment and Natural Resources Management							
Outcome: Clean and healthy environment							
Outcome Indicator	**Baseline year 2023/24 FY**	**Targets 2024/25**	**Targets 2025/26**	**Targets 2026/27**	**Budget 2024/25**	**Budget 2025/26**	**Budget 2026/27**
Forest area as a proportion of total land area	18%	18.20%	18.30%	18.40%	15	20	10
Area of land undergoing restoration (hectares).	30	35	40	45	5	6	8
County Department: Environment, mining and natural resources							
Budget Program : Environment and Natural Resources Management							
Outcome : Reduced impacts of climate change							
Outcome Indicator	**Baseline year 2023/24 FY**	**Targets 2024/25**	**Targets 2025/26**	**Targets 2026/27**	**Budget 2024/25**	**Budget 2025/26**	**Budget 2026/27**
Number of climate change priority actions implemented	6	6	6	7	200	250	300
Number of climate change policies implemented	3	5	5	5	20	20	10

Summary of sub-Programme outputs, Performance Indicators and Budget

County Department	**Environment, mining and natural resources**							
Budget Program	**Environment and Natural Resources Management**							
Outcome:	**Clean and healthy environment**							
Sub Programme	**Environment and Natural Resources Management**							
Leading delivery Unit	**Environment**							
Output of the sub programme	**Output indicators**	**Baseline year 2023/24 FY**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26 KSh millions**	**Budget 2026/27 KSh millions**	**Budget 2027/28 KSh millions**
Trees planted	Number of trees planted	350,000	400,000	450,000	500,000	5	10	15
Project screening	Number of projects screened	20	30	40	50	2	3	5

Schools enrolled in greening programmes	Number of schools enrolled	2	3	3	5	1	1.5	2
Riverine protected	Number of rivers protected	2	2	2	2	10	10 10	
Households using improved cookstove	Number of households using improved cookstoves	60,000	62,000	65,000	70,000	5	5	10
County Department	**Environment, mining and natural resources**							
Budget Program	**Environment and Natural Resources Management**							
Outcome	**Clean and healthy environment**							
Sub Programme	**Climate change**							
Leading delivery Unit	**Climate change**							
Output of the sub programme	**Output indicators**	**Baseline year 2023/24 FY**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**
Climate change projects implemented	Number of climate adaptation and mitigation projects implemented	12	15	15	20	200	250 300	
Community trained on climate change	Number of community groups trained	5	8	10	15	2	2	2
Climate smart projects implemented	Number of vulnerable households benefiting from climate smart projects	35,000	40,000	40,000	42,000	30	40	45
Functional Climate committees	Number of functional climate change committees	17	17	17	17	1.5	2	3
Community adopts alternative energy sources	Number of households adopting alternative energy sources (solar, improved cook stoves	8000	8,500	9,000	10,000	20	20	20

PART F: Summary Of Expenditure by Programmes, 2023/2024-2027/2028

Programme	Approved budget FY 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Supplementary Revised FY 2024/25	Estimates FY2025/26	Projection FY 2026/27	Projection FY 2027/28
Environment and Natural Resources Management	252,748,300	106,766,926	179,668,000	343,318,000	279,850,300.00	293,842,815.00	308,534,955.75
Grand Total	**252,748,300**	**106,766,926**	**179,668,000**	**343,318,000**	**279,850,300.00**	**293,842,815.00**	**308,534,955.75**

Part G: Summary of Expenditure by Vote and Economic Classification, 2023/24-2026/2027

Particulars	Approved budget FY 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Supplementary Revised FY 2024/25	Estimates FY2025/26	Projection FY 2026/27	Projection FY 2027/28
Current Expenditure	**35,390,300**	**25,608,926**	**32,668,000**	**45,818,000**	**38,050,300**	**39,952,815**	**41,950,456**
Compensation to Employees	18,800,000	18,800,000	17,400,000	17,400,000	20,200,300	21,210,315	22,270,831
Use of Goods and Services	16,590,300	6,808,926	15,268,000	28,418,000	17,850,000	18,742,500	19,679,625
Current Transfers to Govt. Agencies	-						
Capital Expenditure	**217,358,000**	**81,158,000**	**147,000,000**	**297,500,000**	**241,800,000**	**253,890,000**	**266,584,500**
Acquisition of Non-Financial Assets	36,358,000	36,358,000	1000000	176500000	241800000	253890000	266584500
Capital Grants to Govt. Agencies	181,000,000	44,800,000	146000000	121000000			
Other Development							
Total Expenditure	**252,748,300**	**106,766,926**	**179,668,000**	**343,318,000**	**279,850,300**	**293,842,815**	**308,534,956**

Part H: Summary of expenditure by Programme, Sub-Programme and Economic Classification, 2023/24-2026/2027

Economic Classification	Revised Supplementary 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Supplementary Revised FY 2024/25	Budget Estimates 2025/26	Projection 2026/27
P1: Environment and Natural Resources Management						

SP2: Environment and Natural Resource						
Current Expenditure	**35,390,300**	**25,608,926**	**22,668,000**	**25,968,000**	**25,600,300**	**26,880,315**
Compensation to Employees	18,800,000	18,800,000	17,400,000	17,400,000	20,200,300	21,210,315
Use of Goods and Services	16,590,300	6,808,926	5,268,000	8,568,000	5,400,000	5,670,000
Current Transfers to Govt. Agencies						
Capital Expenditure	**-**	**-**	**-**	**-**	**-**	**-**
Acquisition of Non-Financial Assets						
Other Development						
Total Expenditure for SP	**35,390,300**	**25,608,926**	**22,668,000**	**25,968,000**	**25,600,300**	**26,880,315**
P1: Environment Management and Natural Resources Conservation						
SP2: Climate Change						
Current Expenditure	-	-	10,000,000	19,850,000	12,450,000	13,072,500
Compensation to Employees	0	0	0	0	0	0
Use of Goods and Services	0	0	10,000,000	19,850,000	12,450,000	13,072,500
Capital Expenditure	217,358,000	81,158,000	147,000,000	297,500,000	241,800,000	253,890,000
Acquisition of Non-Financial Assets	36,358,000	36,358,000	1,000,000	176,500,000	241,800,000	253,890,000
Capital Grants to Govt. Agencies	181,000,000	44,800,000	146,000,000	121,000,000	127,000,000	133,402,500
Other Development	0	0	0	0	0	0
Total Expenditure for SP	**217,358,000**	**81,158,000**	**157,000,000**	**317,350,000**	**254,250,000**	**266,962,500**
Grand Total	**252,748,300**	**106,766,926**	**179,668,000**	**343,318,000**	**279,850,300**	**293,842,815**

Water and Irrigation
Section 1: Introduction
Part A: Vision
Vision: Clean and secure Environment with sustainable use of water and other natural resources.

Part B: Mission
To promote, conserve and protect the environment and other natural resources and increase water supply and forest cover for sustainable development.

Part C: Performance Overview and Background on the County Department
Sector report summary.
Expenditure trends

Expenditure type	2022/23			2023/24		
	Original	**Revised**	**Actual**	**Original**	**Revised**	**Actual**
Recurrent	51,199,750	46,933,919	17,319,149	46,891,250	51,993,750	36,335,795
Development	100,000,000	109,500,000	86,782,513	86,000,000	88,000,000	38,849,891
Total	**151,199,750**	**156,433,919**	**104,101,662**	**132,891,250**	**139,993,750**	**75,185,686**

The Department achieved numerous milestones during the financial year, including increase in utilization of land through irrigation, drainage, reclamation and increasing access to clean and safe water. The Department succeeded in rehabilitation of Kavando Water project intake and completion of mainline to Kamwimbi in IgambaNgombe, which will increase household access to clean and safe water and drastically cut down non-revenue water in the County. The ongoing projects include Kimwe water project, Kiage water and Rukurini water project

Key Achievements based on the planned outputs/services for the year 2023/24.

1. Successfully rehabilitated Kavando water Project.
2. Increased utilization of land through irrigation, drainage, and land reclamation. The department managed to increase the number of cars under irrigation from 550 to 650 during the financial year.
3. Protection of catchment areas.

Challenges

1. Inadequate financing for development of water projects
2. Unforeseen delays in supply chain processes
3. High demand for skilled personnel during project implementation

Going Forward
The department requires additional funding in this and subsequent financial years to achieve all objectives.

Section 2: Programme Details

Part D: Programme (S) Objectives

Programme	Sub-Programme	Objectives
P: Water supply services	Domestic Water Services	To increase access to clean and adequate water for sustainable development
P: Water supply services	Irrigation and Drainage Services	To increase utilization of land through irrigation, drainage, and land reclamation
P: Water supply services	Water Storage Services	To increase water storage capacity in the county

Summary of Programme Outcomes, Performance Indicators and Budget

County Department: Water and Irrigation							
Budget Program : Water Supply Services							
Outcome: Improved access to clean and safe water							
Outcome Indicator	**Baseline year 2023/24 FY**	**Targets 2024/25**	**Targets 2025/26**	**Targets 2026/27**	**Budget 2025/26 KSh millions**	**Budget 2026/27 KSh millions**	**Budget 2027/28 KSh millions**
Proportion of the population with access to adequate quantities of safe water	35	38	40	40	100	150	250
Proportion of population using safely managed drinking water services	25	27	28	30	200	250	300
Water storage per capita in m3/cap	150 m3	180 m3	200 m3	300 m3	50	70	100
Proportion of agricultural land under irrigation	2%	2.3%	2.5%	3%	150	200	300

Summary of sub-Programme outputs, Performance Indicators and Budget

County Department	**Water and Irrigation**							
Budget Program	**Water Supply services**							
Outcome:	**Improved access to clean and safe water**							
Sub Programme	**Domestic water services**							
Leading delivery Unit	**Water department**							
Output of the sub programme	**Output indicators**	**Baseline year 2023/24 FY**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26 KSh millions**	**Budget 2026/27 KSh millions**	**Budget 2027/28 KSh millions**
Increase household connection	Additional people served with clean water.	1500	2000	2500	3000			
Increase water supply	M3 of water supplied per day.	250,000	250,000	300,000	300,000			

Increase ground water harvesting	Number of boreholes drilled and equipped	5	5	5	10			
County Department	**Water and Irrigation**							
Budget Program	**Water Supply services**							
Outcome:	**Improved access to clean and safe water**							
Sub Programme	**Irrigation and Drainage Services**							
Leading delivery Unit	**Irrigation department**							
Output of the sub programme	**Output indicators**	**Baseline year 2023/24 FY**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26 KSh millions**	**Budget 2026/27 KSh millions**	**Budget 2027/28 KSh millions**
Increase irrigation farming	Acreage of irrigated land (acres)	300	400	400	400			
Increase irrigation farming	Number of households with irrigation water	14,000	17,000	20,000	25,000			
Increase irrigation farming	No of farmers trained of irrigation management	3000	3000	3000	3000			
County Department	**Water and Irrigation**							
Budget Program	**Water Supply services**							
Outcome:	**Improved access to clean and safe water**							
Sub Programme	**Water Storage Services**							
Leading delivery Unit	**Water department**							
Output of the sub programme	**Output indicators**	**Baseline year 2023/24 FY**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26 KSh millions**	**Budget 2026/27 KSh millions**	**Budget 2027/28 KSh millions**
Increase water storage capacity	Number of earth/sand/check dams constructed	5	5	5	5	80	100	150
Increase water storage capacity	Number of institutions with water harvesting facilities	6	5	5	5	20	25	30
Increase water storage capacity	Number of households with water harvesting facilities	1500	1500	1500	1500	5	10	15

Part F: Summary of Expenditure by Programmes, 2024/2025-2026/2027

PROGRAMME	Approved budget FY 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Supplementary Revised FY 2024/25	Estimates FY2025/26	Projection FY 2026/27	Projection FY 2027/28	Projection FY 2028/29
P: Water Supply Services	**132,891,250**	**75,185,686**	**478,213,131**	**475,351,479**	**515,233,949**	**540,995,646**	**568,045,429**	**596,447,700**
SP: Domestic Water Services	99,723,450	65,602,079	71,454,323	64,781,903	74,478,749	78,202,686	82,112,821	86,218,462
SP: Irrigation and Drainage Services	31,862,000	9,211,107	30,917,000	28,895,000	38,600,000	40,530,000	42,556,500	44,684,325
SP: Water Storage Services	1,305,800	372,500	375,841,808	381,674,576	402,155,200	422,262,960	443,376,108	465,544,913
Total expenditure	**132,891,250**	**75,185,686**	**478,213,131**	**475,351,479**	**515,233,949**	**540,995,646**	**568,045,429**	**596,447,700**

Part G: Summary of Expenditure by Vote and Economic Classification, 2023/24 -2026/2027

Economic Classification	Approved budget FY 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Supplementary Revised FY 2024/25	Estimates FY2025/26	Projection FY 2026/27	Projection FY 2027/28	Projected Estimates FY 2028/29
Recurrent Expenditure	**46,291,250**	**36,335,795**	**55,704,323**	**51,780,323**	**59,678,749**	**62,662,686**	**65,795,821**	**69,085,612**
Compensation to Employees	35,243,750	35,243,745	37,444,323	37,444,323	40,253,749	42,266,436	44,379,758	46,598,746
Use of Goods and Services	11,047,500	1,092,050	18,260,000	14,336,000	19,425,000	20,396,250	21,416,063	22,486,866
Capital Expenditure	**86,600,000**	**38,849,891**	**422,508,808**	**423,571,156**	**455,555,200**	**478,332,960**	**502,249,608**	**527,362,088**
Acquisition of Non-Financial Assets	86,600,000	38,849,891	68,700,000	69,762,348	105,555,200	110,832,960	116,374,608	122,193,338
Capital Grants to Govt. Agencies		-	353,808,808	353,808,808	350,000,000	367,500,000	385,875,000	405,168,750
Total Expenditure	**132,891,250**	**75,185,686**	**478,213,131**	**475,351,479**	**515,233,949**	**540,995,646**	**568,045,429**	**596,447,700**

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2024/2025-2026/27

Programme 1: Water Supply Services							
Sub Programme 1.1: Domestic Water Services							
Economic Classification	**Approved budget FY 2023/24**	**Actual FY 2023/24**	**Budget FY 2024/2025**	**Supplementary Revised FY 2024/25**	**Estimates FY2025/26**	**Projection FY 2026/27**	**Projection FY 2027/28**
Current Expenditure	**40,223,450**	**35,695,395**	**44,454,323**	**44,129,323**	**47,478,749**	**49,852,686**	**52,345,321**
Compensation to Employees	35,243,750	35,243,745	37,444,323	37,444,323	40,253,749	42,266,436	44,379,758
Use of Goods and Services	4,979,700	451,650	7,010,000	6,685,000	7,225,000	7,586,250	7,965,563
Capital Expenditure	**59,500,000**	**29,906,685**	**27,000,000**	**20,652,580**	**27,000,000**	**28,350,000**	**29,767,500**
Acquisition of Non-Financial Assets	59,500,000	29,906,685	27,000,000	20,652,580	27,000,000	28,350,000	29,767,500
Total Expenditure for sub-Programme	**99,723,450**	**65,602,079**	**71,454,323**	**64,781,903**	**74,478,749**	**78,202,686**	**82,112,821**
Programme 1: Water Supply Services							
Sub Programme 1.2: Irrigation and Drainage Services							
Current Expenditure	**4,762,000**	**267,900**	**7,717,000**	**3,518,000**	**5,600,000**	**5,880,000**	**6,174,000**
Compensation to Employees		-	-	-	-	-	
Use of Goods and Services	4,762,000	267,900	7,717,000	3,518,000	5,600,000	5,880,000	6,174,000
Capital Expenditure	**27,100,000**	**8,943,207**	**23,200,000**	**25,377,000**	**33,000,000**	**34,650,000**	**36,382,500**
Acquisition of Non-Financial Assets	27,100,000	8,943,207	23,200,000	25,377,000	33,000,000	34,650,000	36,382,500
Total Expenditure for sub-Programme	**31,862,000**	**9,211,107**	**30,917,000**	**28,895,000**	**38,600,000**	**40,530,000**	**42,556,500**
Programme 1: Water Supply Services							
SP 1.3: Water Storage Services							
Current Expenditure	**1,305,800.0**	**372,500.0**	**3,533,000.0**	**4,133,000.0**	**6,600,000.0**	**6,930,000.0**	**7,276,500.0**
Compensation to Employees	-	-	-	-	-	-	

Use of Goods and Services	1,305,800	372,500.0	3,533,000.0	4,133,000.0	6,600,000.0	6,930,000.0	7,276,500.0
Capital Expenditure	**-**	**-**	**372,308,808.0**	**377,541,576.0**	**395,555,200.0**	**415,332,960.0**	**436,099,608.0**
Acquisition of Non-Financial Assets	-	-	18,500,000.0	23,732,768.0	45,555,200.0	47,832,960.0	50,224,608.0
Capital Grants to Govt. Agencies	-	-	353,808,808.0	353,808,808.0	350,000,000.0	367,500,000.0	385,875,000.0
Other Development	-	-					
Total Expenditure for Programme	**1,305,800.0**	**372,500.0**	**375,841,808.0**	**381,674,576.0**	**402,155,200.0**	**422,262,960.0**	**443,376,108.0**
Grand Total	**132,891,250.0**	**75,185,685.9**	**478,213,131.0**	**475,351,479.0**	**515,233,949.0**	**540,995,646.5**	**568,045,428.8**

PART G: Details of Staff Establishment by Organization Structure (Delivery Units)

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2024/25		PROJECTIONS FOR STAFF ESTABLISHMENT		
Water and Irrigation	**POSITION TITLE**	**JOB GROUP**	**AUTHORIZED**	**IN POSITION**	**2025/26**	**2026/27**	**2027/28**
Water and Irrigation	CECM	T	1	1	0	0	0
Water and Irrigation	Chief Officer	S	1	1	0	0	0
Water and Irrigation	Directors	R	2	0	1	1	1
Water and Irrigation	Engineers	K	5	3	0	2	1
Water and Irrigation	Irrigation Officers	J	6	1	2	2	1
Water and Irrigation	Hydrologist	K	6	1	1	2	2
Water and Irrigation	Geologist (Registered)	K	3	0	1	1	1
Water and Irrigation	Superintendent Water	L	12	7	1	2	2
Water and Irrigation	Artisans Plumbers	E	12	3	3	2	4
Water and Irrigation	Charge hand - Plumber	J	6	2	2	1	1
Water and Irrigation	Clerical Officers	F	6	3	0	1	2
Water and Irrigation	Office Administrators	H	3	1	1	0	1
Water and Irrigation	Support Staff	C	9	4	1	1	1
Water and Irrigation	Accountant	L	2	1	0	0	1
Water and Irrigation	Supply Chain Mgt Officer	K	2	1	0	0	1
Water and Irrigation	Drivers	H	4	4	0	0	2
Water and Irrigation	Water Bailiff	H	6	1	2	2	1
Water and Irrigation	Solar Technician	H	6	0	2	2	2
	Total		**92**	**34**			

PUBLIC ADMINISTRATION

Public Administration and Devolution affairs

Section 1: Introduction

Part A: Vision

Vision: *A leading sector of excellence in public administration, financing, and planning in Kenya.*

Part B: Mission

Mission: *To provide overall leadership and policy direction in resource mobilization, management, and accountability for efficient and quality public service delivery*

Section 2: Programme Details

Part D: Programme (S) Objectives

PROGRAMME	OBJECTIVE
General administration and support services	Coordination and Management of County affairs and programs at all levels
Public service and devolution	Provides overall leadership for the implementation of County policy
Kenya devolution support Program	To strengthen county performance in the financing, management, coordination, and accountability for resources.

Sector Goals

Ensure provision of efficient and effective public service delivery for enhanced governance and accountability.

Part C: Performance Overview and Background on the County Department

Sector report summary.

Expenditure trends

Expenditure type	2022/23			2023/24		
	Original	**Revised**	**Actual**	**Original**	**Revised**	**Actual**
Recurrent	122,844,890	118,387,361	113,882,313	125,954,299	123,702,884	113,873,192
Development	-	-	-	10,000,000	-	-
Total	**122,844,890**	**118,387,361**	**113,882,313**	**135,954,299**	**123,702,884**	**113,873,192**

Key Achievements based on the planned outputs/services for the year 2022/23.

Challenges

- Inadequate funds to finance projects as planned due to low budget ceiling.
- Inadequate skilled manpower and technical staff
- Staffing- Serious understaffing in the County.
- Inadequate office space and equipment

Going Forward
The administration will continue to pursue enhanced efficiency to improve service delivery through streamline operations.

Part E: Summary of Programme Outputs and Performance Indicators

Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Baseline 2022/23	Targets 2023/24	Targets 2024/25	Targets 2025/26	Targets 2026/27
Public Service	Development of Service Charter	Number of Charters developed	0	9	9	9	9
Public Service	ISO Certification	ISO Certificate	0	1	1	1	1
Public service	Staff development	Number of staff attaining tertiary and other certificates		500	500	500	500

Part E: Program Details

Summary of Programme Outcomes, Performance Indicators and Budget

County Department	**Public service and devolution affairs**						
Budget Program	**General Administration Planning and Support Services**						
Outcome:	**Improved delivery service in the county**						
Outcome Indicator	Baseline year 2023/24 FY	Targets 2024/25	Targets 2025/26	Targets 2026/27	Budget 2025/26 millions	Budget 2026/27 millions	Budget 2027/28 millions
County services decentralised and coordinated at the toward level	16 functions	16 functions	16 functions	16 functions	12.9	13	13.7
County policies and plans implemented	45 county programs monitored	45 county programs monitored	45 county programs monitored	45 county programs monitored	3,000,000	4,000,000	5,000,000
County Department	**Public service and devolution affairs**						
Budget Program	**Kenya Devolution Support Programme**						
Outcome:	**Improved service delivery in the county**						
Outcome Indicator	Baseline year 2023/24 FY	Targets 2024/25	Targets 2025/26	Targets 2026/27	Budget 2025/26 millions	Budget 2026/27 millions	Budget 2027/28 millions
% Increase in OSR collection closer to potential	48	10	10	15	10,000,000	10,000,000	12,000,000

Number of functional project management committees	25	30	40	50	6,000,000	6,500,000	7,000,000

Summary of sub-Programme outputs, Performance Indicators and Budget

County Department	Public service and devolution affairs							
Budget Program	General Administration Planning and Support Services							
Outcome:	Improved delivery service in the county							
Sub Programme	Sub-County Administration and Field Services							
Leading delivery Unit	Public administration							
Output of the sub programme (maximum of 2)	output indicators	Baseline year 2023/24 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26 millions	Budget 2026/27 millions	Budget 2027/28 millions
Services provided at ward level	Number of functional ward offices	15	15	15	15	12.9	13	13.7
Public participation carried out	Number of community forums carried out	60	75	90	120	5	5	6
Ward cordination meetings and development forums	Number of ward departmental meeting carried out	30	60	60	60	1	1.5	2
County Department	Public service and devolution affairs							
Budget Program	General Administration Planning and Support Services							
Outcome:	Improved delivery service in the county							
Sub Programme	Human resource management							
Leading delivery Unit	Human resource unit							
Output of the sub programme (maximum of 2)	output indicators (maximum 4)	Baseline year 2023/24 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26 millions	Budget 2026/27 millions	Budget 2027/28 millions
Review county organizational structures, capacities, and HRM systems; approve staffing lists;	Number of schemes and structures reviewed	2	5	5	5	2	2	2
HR records and payroll data updated	Number of staff returns submitted and updated	16	16	16	16	2	2	2
Staff audit carried	Number of audits carried out	1	1	1	2	3	3	3
County Department	Public service and devolution affairs							
Budget Program	Kenya Devolution Support Programme							
Outcome:	Improved service delivery in counties							
Sub Programme	Tharaka Nithi KDSP Capacity Building							

Leading delivery Unit	Project implementation unit							
Output of the sub programme (maximum of 2)	output indicators (maximum 4)	Baseline year 2023/24 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26 millions	Budget 2026/27 millions	Budget 2027/28 millions
Staff capacity building	Number of staff trained	10	20	30	50	10	10	10
Policies and guidelines formulated	Number of policies and guidelines formulates	3	2	3	4	10	10	10
Conduct county project stocktaking.	Proportion of projects in the county dashboard	10%	50%	70%	100%	5	5	5

Part F: Summary of Expenditure by Programmes, 2023/2024-2025/2026

Programme	Revised Supplementary FY 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Revised Supplementary FY 2024/25	Estimates FY2025/26	Projection FY 2026/27	Projection FY 2027/28
General Administration Planning and Support Services	123,702,884	113,873,192	167,754,300	181,314,300	183,454,300	192,627,015	202,258,366
Kenya Devolution Support Programme				-	352,000,000	369,600,000	388,080,000
Grand Total	**123,702,884**	**113,873,192**	**167,754,300**	**181,314,300**	**535,454,300**	**562,227,015**	**590,338,366**

Part G: Summary of Expenditure by Vote and Economic Classification, 2022/23 -2025/2026

Particulars	Revised Supplementary FY 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Revised Supplementary FY 2024/25	Estimates FY2025/26	Projection FY 2026/27	Projection FY 2027/28
Current Expenditure	**123,404,284**	**113,873,192**	**119,254,300**	**133,414,300**	**137,954,300**	**144,852,015**	**152,094,616**
Compensation to Employees	51,844,634	51,739,652	51,844,635	76,844,635	57,254,300	60,117,015	63,122,866
Use of Goods and Services	21,559,650	13,707,703	22,409,665	11,569,665	35,700,000	37,485,000	39,359,250
Social Benefits	50,000,000	48,425,837	45,000,000	45,000,000	45,000,000	47,250,000	49,612,500
Capital Expenditure	**298,600**	**-**	**48,500,000**	**47,900,000**	**397,500,000**	**417,375,000**	**438,243,750**
Acquisition of Non-Financial Assets	298,600		11,000,000	10,400,000	8,000,000	8,400,000	8,820,000
Capital Grants to Govt. Agencies	-	-	37,500,000	37,500,000	389,500,000	408,975,000	429,423,750
Other Development	-	-	-	-	-	-	-
Total Expenditure	**123,702,884**	**113,873,192**	**167,754,300**	**181,314,300**	**535,454,300**	**562,227,015**	**590,338,366**

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2023/2024-2025/26

Economic Classification	Revised Supplementary 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Revised Supplementary FY 2024/25	Estimates FY2025/26	Projection FY 2026/27	Projection FY 2027/28
P: General Administration, Planning and Support Services							
0706013610 SP: General Administration and Support Services							
Current Expenditure	**119,024,634**	**111,512,092**	**105,914,300**	**128,964,300**	**123,654,300**	**129,837,015**	**136,328,866**
Compensation to Employees	51,844,634	51,739,652	51,844,635	76,844,635	57,254,300	60,117,015	63,122,866
Use of Goods and Services	17,180,000	11,346,603	9,069,665	7,119,665	21,400,000	22,470,000	23,593,500
Social Benefits	50,000,000	48,425,837	45,000,000	45,000,000	45,000,000	47,250,000	49,612,500
Capital Expenditure	**-**	**-**	**-**	**-**	**1,000,000**	**1,050,000**	**1,102,500**
Acquisition of Non-Financial Assets	-	-	-	-	1,000,000	1,050,000	1,102,500
Capital Grants to Govt. Agencies	-	-	-	-	-	-	
Other Development	-	-	-	-	-	-	
Total Expenditure for SP 1.1	**119,024,634**	**111,512,092**	**105,914,300**	**128,964,300**	**124,654,300**	**130,887,015**	**137,431,366**
0706023610 SP: Sub-County Administration and Field Services							
Current Expenditure	**664,650**	**199,800**	**6,900,000**	**2,860,000**	**8,000,000**	**8,400,000**	**8,820,000**
Compensation to Employees	-	-	-	-	-	-	
Use of Goods and Services	664,650	199,800	6,900,000	2,860,000	8,000,000	8,400,000	8,820,000
Current Transfers to Govt. Agencies	-	-	-	-	-	-	-
Capital Expenditure	**-**	**-**	**10,000,000**	**10,000,000**	**5,000,000**	**5,250,000**	**5,512,500**
Acquisition of Non-Financial Assets			10,000,000	10,000,000	5,000,000	5,250,000	5,512,500
Capital Grants to Govt. Agencies	-	-	-	-	-	-	
Other Development	-	-	-	-	-	-	
Total Expenditure for S.P 1.2	**664,650**	**199,800**	**16,900,000**	**12,860,000**	**13,000,000**	**13,650,000**	**14,332,500**
Programme 1: General Administration Planning and Support Services							
0706103610 SP: Human Resource Management Services							
Current Expenditure	**3,715,000.00**	**2,161,300.00**	**6,440,000.00**	**1,590,000.00**	**6,300,000.00**	**6,615,000.00**	**6,945,750.00**
Compensation to Employees	-	-	-	-	-	-	-
Use of Goods and Services	3,715,000.00	2,161,300.00	6,440,000.00	1,590,000.00	6,300,000.00	6,615,000.00	6,945,750.00
Current Transfers to Govt. Agencies	-	-	-	-	-	-	
Capital Expenditure	**298,600.00**	**-**	**1,000,000.00**	**400,000.00**	**2,000,000.00**	**2,100,000.00**	**2,205,000.00**

Acquisition of Non-Financial Assets	298,600.00		1,000,000.00	400,000.00	2,000,000.00	2,100,000.00	2,205,000.00
Capital Grants to Govt. Agencies	-	-	-	-	-	-	
Other Development	-		-	-	-	-	
Total Expenditure for Programme	**4,013,600.00**	**2,161,300.00**	**7,440,000.00**	**1,990,000.00**	**8,300,000.00**	**8,715,000.00**	**9,150,750.00**
Programme 2: P: Kenya Devolution Support Programme							
SP: Tharaka Nithi KDSP Capacity Building							
Current Expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Compensation to Employees	**-**	**-**					
Use of Goods and Services	-	-	-	-	-	-	
Current Transfers to Govt. Agencies	-	-	-	-	-	-	
Capital Expenditure	**-**	**-**	**37,500,000**	**37,500,000**	**389,500,000**	**408,975,000**	**429,423,750**
Acquisition of Non-Financial Assets	-		-	-	-	-	
Capital Grants to Govt. Agencies	-	-	37,500,000	37,500,000	389,500,000	408,975,000	429,423,750
Other Development	-		-	-	-	-	
Total Expenditure for Programme	**-**	**-**	**37,500,000**	**37,500,000**	**389,500,000**	**408,975,000**	**429,423,750**
GRAND TOTAL	**123,702,884**	**113,873,192**	**167,754,300**	**181,314,300**	**535,454,300**	**562,227,015**	**590,338,366**

PART G: Details of Staff Establishment by Organization Structure Public service and devolution

DELIVERY UNIT	**STAFF DETAILS**		**STAFF ESTABLISHMENT IN FY 2022/23**		**PROJECTIONS FOR STAFF ESTABLISHMENT**			
PUBLIC SERVICE BOARD	**POSITION TITLE**	**JOB GROUP**	**AUTHORIZED**	**IN POSITION**	**FY 2025/26**	**FY 2026/27**	**FY 2027/28**	**FY 2028/29**
PUBLIC ADMINISTRATION	Chief Officer	S	1	1	1	1	1	1
	Director	Q	1	0	1	1	1	1
	Sub –County Administrator	Q	6	3	6	8	8	8

	Ward Administrator	N	15	14	15	15	15	15
	Supply Chain Management	L	1	1	1	1	2	2
	Human Resource	L	2	1	1	2	2	2
	Accountant	K	1	1	1	1	1	1
	Office Admin	G	12	12	12	12	12	12
	Chief Driver	H	1	0	0	0	1	1
	Clerical Officer	H	20	18	18	18	18	20
	Support Staff	E	23	23	23	23	23	23
	Senior Assistant Welfare	E	5	0	0	1	2	5
	Security	B	6	1	1	1	2	3
	Total		**94**	75	80	84	88	94

County Public Service Board

Section 1: Introduction

Part A: Vision:

To be a board that provides quality public workforce.

Part B: Mission:

To attract, retain and inspire a result-oriented county public service.

Part C: Performance Overview and Background on the County Department

Sector report summary.

Expenditure trends

Expenditure type	2022/23			2023/24		
	Original	**Revised**	**Actual**	**Original**	**Revised**	**Actual**
Recurrent	25,333,400	26,232,240	22,661,670	40,333,400	36,970,400	22,520,540
Development	0	0	0	0	0	0
Total	**25,333,400**	**26,232,240**	**22,661,670**	**40,333,400**	**36,970,400**	**22,520,540**

Key Achievements based on the planned outputs/services for the year 2023/24.

The County Public Service Board has made significant strides in strengthening human resource management by ensuring the recruitment of qualified personnel. A comprehensive staff skills audit was conducted to assess workforce competencies, staff rationalization to ensure that staff are serving in their respective departments as well as meet the annual staff audit regulatory requirement whose main aim is to address issues of the increasing wage bill. Additionally, the Board prioritized personnel retention and motivation through promotions hence fostering their career growth. These measures have not only improved employee morale and productivity but also enhanced service delivery across the county government, ensuring a more efficient public service workforce.

Challenges

Insufficient funding

Untimely release of resources

Departmental constraints in operationalisation of budget

Going Forward

Looking forward to timely release of funds to enhance service delivery as the board is bent on ensuring provision of quality services through establishing competitive and qualified workforce.

Section 2: Programme Details

Part D: Programme (S) Objectives

Programme	Sub-Programme	Objectives
General administration, Planning and support services	General administration and support services	Ensure efficient and effective public service delivery
General administration and support services	Human Resource Management Services	Advise the county government on human resource management and development

Part E: Program Details

Summary of Programme Outcomes, Performance Indicators and Budget

County Department	**County Public Service Board**						
Budget Program 1:	**General administration, planning and support services**						
Outcome:	**Efficient and effective public service delivery**						
Outcome Indicator	**Baseline year 2023/24 FY**	**Targets 2024/25**	**Targets 2025/26**	**Targets 2026/27**	**Budget 2024/25**	**Budget 2025/26**	**Budget 2026/27**
Percentage of critical positions filled within the stipulated timeframe	50%	55%	60%	65%	32,593,400	34,223,070	35,934,224
% of staff meeting/exceeding performance targets after training	-	50%	55%	60%	7,540,000	7,917,000	8,312,850

Summary of sub-Programme outputs, Performance Indicators and Budget

County Department	**County public service board**							
Budget Program	**General Administration, Planning and Support Services**							
Outcome:	**Efficient and effective public service delivery**							
Sub Programme	**General Administration and Support Services**							
Leading delivery Unit	**County public service board**							
Output of the sub programme (maximum of 2)	output indicators (maximum 4)	Baseline year 2023/24 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Number of staff recruited								
Number of staff promoted								
Sub Programme 1.2	Human Resource Management Services							

Leading delivery Unit	County public service board							
Output of the sub programme	Output indicators (maximum 4)	Baseline year 2023/24 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Departments with approved establishments	Number of departments with approved establishment	16	16	16	16			
Staff trained	Number of trainings conducted	4	6	8	10			

Part F: Summary of Expenditure by Programmes, 2023/2024-2027/2028

Programme	Approved budget FY 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Supplementary Revised FY 2024/25	Estimates FY2025/26	Projection FY 2026/27	Projection FY 2027/28
P: General Administration, Planning and Support Services	37,030,400	22,530,540	34,133,400	33,133,400	40,133,400	42,140,070	44,247,074
Grand Total	**37,030,400**	**22,530,540**	**34,133,400**	**33,133,400**	**40,133,400**	**42,140,070**	**44,247,074**

Part G: Summary of Expenditure by Vote and Economic Classification, 2023/254-2027/2028

Particulars	Approved budget FY 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Supplementary Revised FY 2024/25	Estimates FY2025/26	Projection FY 2026/27	Projection FY 2027/28
Current Expenditure	**35,780,400**	**21,786,540**	**31,833,400**	**31,433,400**	**37,533,400**	**39,410,070**	**41,380,574**
Compensation to Employees	16,993,400	15,313,852	17,233,400	17,233,400	21,233,400	22,295,070	23,409,824
Use of Goods and services	18,787,000	6,472,688	14,600,000	14,200,000	16,300,000	17,115,000	17,970,750
Current Transfers to Govt. Agencies	0	0	0	0	0	0	0
Capital Expenditure	**1,250,000**	**744,000**	**2,300,000**	**1,700,000**	**2,600,000**	**2,730,000**	**2,866,500**
Acquisition of Non-Financial Assets	1,250,000	744,000	2,300,000	1,700,000	2,600,000	2,730,000	2,866,500
Capital Grants to Govt. Agencies	0	0	0	0	0	0	0
Other Development	0	0	0	0	0	0	0
Total Expenditure	**37,030,400**	**22,530,540**	**34,133,400**	**33,133,400**	**40,133,400**	**42,140,070**	**44,247,074**

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2023/2024-2025/26

Economic Classification	Revised Supplementary 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Supplementary Revised FY 2024/25	Budget Estimates 2025/26	Projection 2026/27	Projection 2027/2028
General administration, planning and support services							
General administration and support services							
Current Expenditure	**24,710,400**	**20,330,672**	**25,243,400**	**25,163,400**	**29,993,400**	**31,493,070**	**24,710,400**

Compensation to Employees	16,993,400	15,313,852	17,233,400	17,233,400	21,233,400	22,295,070	16,993,400
Use of Goods and Services	7,717,000	5,016,820	8,010,000	7,930,000	8,760,000	9,198,000	7,717,000
Current Transfers to Govt. Agencies	0	0	0	0	0	0	0
Capital Expenditure	**1,250,000**	**744,000**	**2,300,000**	**1,700,000**	**2,600,000**	**2,730,000**	**1,250,000**
Acquisition of Non-Financial Assets	1,250,000	744,000	2,300,000	1,700,000	2,600,000	2,730,000	1,250,000
Capital Grants to Govt. Agencies	0	0					0
Other Development	0	0	0	0	0	0	0
Total Expenditure for SP	**25,960,400**	**21,074,672**	**27,543,400**	**26,863,400**	**32,593,400**	**34,223,070**	**25,960,400**
Economic Classification	**Revised Supplementary 2023/24**	**Actual FY 2023/24**	**Budget FY 2024/2025**	**Supplementary Revised FY 2024/25**	**Budget Estimates 2025/26**	**Projection 2026/27**	**Projection 2027/28**
P1: General administration, planning and support services							
SP1.2: Human resource management services							
Current Expenditure	**11,070,000**	**1,455,868**	**6,590,000**	**6,270,000**	**7,540,000**	**7,917,000**	**11,070,000**
Compensation to Employees	0		0	0	0	0	0
Use of Goods and Services	11,070,000	1,455,868	6,590,000	6,270,000	7,540,000	7,917,000	11,070,000
Current Transfers to Govt. Agencies	0	0	0	0	0	0	0
Capital Expenditure	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Acquisition of Non-Financial Assets	0			0	0	0	0
Capital Grants to Govt. Agencies	0	0	0	0	0	0	0
Other Development	0	0	0	0	0	0	0
Total Expenditure for SP	**11,070,000**	**1,455,868**	**6,590,000**	**6,270,000**	**7,540,000**	**7,917,000**	**11,070,000**
Grand Total	**37,030,400**	**22,530,540**	**34,133,400**	**33,133,400**	**40,133,400**	**42,140,070**	**44,247,074**

PART G: Details of Staff Establishment by Organization Structure (COUNTY PUBLIC SERVICE BOARD)

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2024/25		PROJECTIONS FOR STAFF ESTABLISHMENT		
	POSITION TITLE	JOB GROUP	AUTHORIZED	IN POSITION	FY 2025/26	FY 2026/27	FY 2027/28
County Public Service Board	Chairman	T	1	1	0	0	0
	Vice Chairman	S	1	1	0	0	0
	Secretary/CEO	S	1	1	0	0	0
	Members	S	4	2	2	0	0
	Human Resource Officer	K	1	1	0	0	0
	Accountant	K	1	1	0	0	0
	Office administrative Assistant	K	1	1	0	0	0
	Records Officer	K	1	1	0	0	0
	Administrative Assistant	J	1	1	0	0	0
	Driver	D	1	1	0	0	0

Office Of The Governor

Section 1: Introduction

Part A: Vision

A leading sector of excellence in public administration, financing, and planning in Kenya

Part B: Mission

To provide overall leadership and policy direction in resource mobilization, management, and accountability for efficient and quality public service delivery.

Part C: Performance Overview and Background On the County Department

As chief executive of the County Government, the Office of the Governor is tasked to oversee implemented regulations across departments, through various programmes funded by the County Government, enforce execution of policies and advocacy of reforms through prioritizing funding activities. As the representative of the county government, the Office of the Governor is tasked to foster economic development, social growth, and supports effective governance at National and County level. The department has continued

Expenditure Trends

Expenditure type	2022/23			2023/24		
	Original	**Revised**	**Actual**	**Original**	**Revised**	**Actual**
Recurrent	169,037,631	218,289,827	159,436,070	151,075,700	151,454,823	109,750,762
Development		-	-			-
Total	**169,037,631**	**218,289,827**	**159,436,070**	**151,075,700**	**151,454,823**	**109,750,762**

Key Achievements based on the planned outputs/services for the year 2023/24.

Office of the Governor

- Advanced county development through inter-county partnerships for improved governance with faith-based organizations and other institutions, including Presbyterian Church, Caritas, and Catholic Diocese of Meru among others.
- Commissioned projects for enhanced service delivery for infrastructural development and trade promotion including Kibuuka, Chuka and Chogoria bulk water supply, Miomponi laboratory, free clinic at Chuka Referral hospital among others.
- Provided timely communication and strategy directives to the public on national government engagements impacting Tharaka Nithi county.
- Hosted development partners and ministries to identify areas of collaboration for job creation, including the French Embassy to Kenya, University of West Indes representatives and Yale University among others.
- Participated in over 30 intergovernmental consultation meetings on policy development sessions for adoption of national health guidelines, policies and regulations, including Social Health Authority and Universal Healthcare.
- Promoted partnerships with academic institutions for research and development, including Kenyatta University, University of Nairobi, Chuka University and Tharaka University.

Challenges

- Understaffing continues to impact effectiveness of the county departments.
- Insufficient funds for planned projects.
- Equipment provision and office space constraints

Going Forward

The departments will continue prioritizing streamlining of county operations to promote enhanced efficiency for service delivery across all departments and providing advisories to support communication and strategy development.

Section 2: Programme Details

Part D: Programme (S) Objectives

Programme	Sub-Programme	Objectives

County Government Advisory Services	Communication and Strategy	To enhance public trust and engagement
General Administration Planning and Support Services	Management of County Affairs (Office of Governor)	Improved coordination among county departments
General Administration Planning and Support Services	Coordination and Supervisory Services (Deputy Governor's Office)	Efficient and effective service delivery

Part E: Program Details

Summary of Programme Outcomes, Performance Indicators and Budget

County Department	Office of the Governor and Deputy Governor						
Budget Program	General Administration Planning and Support Services						
Outcome:	Efficient and effective public service delivery						
Outcome indicators	Baseline year 2023/24 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Proportion of departments with improved coordination across sectors	32	32	32	32	94,545,775	99,273,064	104,236,717
Budget Program	County Government advisory services						
Outcome:	Efficient and effective public service delivery						
Outcome indicators	Baseline year 2023/24 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Number of official government statements and communication issued	12	12	12	12	25,029,125	26,280,581	27,594,610

Part F: Summary of Expenditure by Programmes, 2023/2024-2027/2028
Office of the Governor and Deputy Governor

Programme	Revised Supplementary FY 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Supplementary Revised FY 2024/25	Estimates FY2025/26	Projection FY 2026/27	Projection FY 2027/28
County Government Advisory Services	25,700,000	16,602,544	7,100,000	17,800,000	25,029,125	26,280,581	27,594,610
General Administration, Planning and Support Services	119,121,823	90,417,298	85,244,900	93,554,900	94,545,775	99,273,064	104,236,717
County Leadership and Coordination of MDAs	6,633,000	2,730,920	0	0	0	0	0
Grand total	**151,454,823**	**109,750,762**	**92,344,900**	**111,354,900**	**119,574,900**	**125,553,645**	**131,831,327**

Part G: Summary of Expenditure by Vote and Economic Classification, 2024/25 -2027/2028

Particulars	Revised Supplementary FY 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Supplementary Revised FY 2024/25	Estimates FY2025/26	Projection FY 2026/27	Projection FY 2027/28
Current Expenditure	**151,454,823**	**109,750,762**	**103,044,900**	**111,354,900**	**119,574,900**	**125,553,645**	**131,831,327**
Compensation to Employees	51,015,000	50,991,798	22,910,200	26,220,200	39,276,700	41,240,535	43,302,562
Use of Goods and Services	100,439,823	58,758,964	80,134,700	85,134,700	80,298,200	84,313,110	88,528,766
Current Transfers to Govt. Agencies	0	0	0	0	0	0	0
Capital Expenditure	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Acquisition of Non-Financial Assets	0	0	0	0	0	0	0
Capital Grants to Govt. Agencies	0	0	0	0	0	0	0
Other Development	0	0	0	0	0	0	0
Total Expenditure	**151,454,823**	**109,750,762**	**103,044,900**	**111,354,900**	**119,574,900**	**125,553,645**	**131,831,327**

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2023/2024-2025/26

Economic Classification	Revised Supplementary 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Supplementary Revised FY 2024/25	Budget Estimates 2025/26	Projection 2026/27
P 1: County Government Advisory Services						
0702013610 SP 1.1: Public Sector Advisory Services (Legal & Economic Advisors)						
Current Expenditure	**15,900,000**	**10,999,584**	**7,100,000**	**7,100,000**	**12,080,625**	**12,684,656**
Compensation to Employees	0	0				
Use of Goods and Services	15,900,000	10,999,584	7,100,000	7,100,000	12,080,625	12,684,656
Current Transfers to Govt. Agencies	0	0				0
Capital Expenditure	**0**	**0**	**0**	**0**	**0**	**0**
Acquisition of Non-Financial Assets	0		0	0	0	0
Capital Grants to Govt. Agencies	0	0	0	0	0	0
Other Development	0		0	0	0	0
Total Expenditure for SP	**15,900,000**	**10,999,584**	**7,100,000**	**7,100,000**	**12,080,625**	**12,684,656**
Economic Classification	**Revised Supplementary 2023/24**	**Actual FY 2023/24**	**Budget FY 2024/2025**	**Supplementary Revised FY 2024/25**	**Budget Estimates 2025/26**	**Projection 2026/27**
0702033610 SP 1.2: Communication and Strategy						
Current Expenditure	**9,800,000**	**5,602,960**	**10,700,000**	**10,700,000**	**12,948,500**	**13,595,925**
Compensation to Employees	0	0			0	0
Use of Goods and Services	9,800,000	5,602,960	10,700,000	10,700,000	12,948,500	13,595,925
Current Transfers to Govt. Agencies	-	-				
Capital Expenditure	**-**	**-**	**0**	**0**	**0**	**0**
Acquisition of Non-Financial Assets						
Capital Grants to Govt. Agencies	0	0				
Other Development	0	0	0	0	0	0
Total Expenditure for SP	**9,800,000**	**5,602,960**		**10,700,000**	**12,948,500**	**13,595,925**
Total Expenditure for P	**25,700,000**	**16,602,544**	**7,100,000**	**17,800,000**	**25,029,125**	**26,280,581**
P 2: General Administration, Planning and Support Services						
0706043610 SP 2.1: Management of County Affairs (Office of Governor)						
Economic Classification	**Revised supplementary 2023/24**	**Actual FY 2023/24**	**Estimates 2024/25**	**Revised Supplementary 2024/25**	**Budget Estimates 2025/26**	**Projection 2026/27**
Current Expenditure	**84,071,823**	**64,169,909**	**61,324,900**	**64,634,900**	**81,045,775**	**85,098,064**
Compensation to Employees	51,015,000	50,991,798	22910200	26,220,200	39,276,700	41,240,535
Use of Goods and Services	33,056,823	13,178,111	38,414,700	38,414,700	41,769,075	43,857,529
Current Transfers to Govt. Agencies	0	0				

Capital Expenditure	**0**	**0**	**0**	**0**	**0**	**0**
Acquisition of Non-Financial Assets	0	**-**				
Capital Grants to Govt. Agencies	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure for SP	**84,071,823**	**64,169,909**	**61,324,900**	**64,634,900**	**81,045,775**	**85,098,064**
0706053610 SP 2.2: Coordination and Supervisory Services (Deputy Governor's Office)						
Economic Classification	**Revised supplementary 2023/24**	**Actual FY 2023/24**	**Estimates 2024/25**	**Revised Supplementary 2024/25**	**Budget Estimates 2025/26**	**Projection 2026/27**
Current Expenditure	**35,050,000**	**26,247,389**	**23,920,000**	**28,920,000**	**13,500,000**	**14,175,000**
Compensation to Employees	-	-	0	0	0	0
Use of Goods and Services	35,050,000	26,247,389	23,920,000	28,920,000	13,500,000	14,175,000
Current Transfers to Govt. Agencies	0	0				
Capital Expenditure	**0**	**0**	**0**	**0**	**0**	**0**
Acquisition of Non-Financial Assets	0	**-**				
Capital Grants to Govt. Agencies	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure for S. programme	**35,050,000**	**26,247,389**	**23,920,000**	**28,920,000**	**13,500,000**	**14,175,000**
Total Expenditure for programme	**119,121,823**	**90,417,298**	**85,244,900**	**93,554,900**	**94,545,775**	**99,273,064**
P 3: County Leadership and Coordination of MDAs						
SP 3.1: Coordination of CMAs (Office of County Secretary)						
Economic Classification	**Revised supplementary 2023/24**	**Actual FY 2023/24**	**Estimates 2024/25**	**Revised Supplementary 2024/25**	**Budget Estimates 2025/26**	**Projection 2026/27**
Current Expenditure	**6,633,000**	**2,730,920**	**0**	**0**	**0**	**0**
Compensation to Employees	-	-	0	0	0	0
Use of Goods and Services	6,633,000	2,730,920		-	-	-
Current Transfers to Govt. Agencies	0	0				
Capital Expenditure	**0**	**0**	**0**	**0**	**0**	**0**
Acquisition of Non-Financial Assets	0	**-**			-	-
Capital Grants to Govt. Agencies	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure for S. programme	**6,633,000**	**2,730,920**	**0**	**0**	**0**	**0**
GRAND TOTAL	**144,821,823**	**107,019,842**		**111,354,900**	**119,574,900**	**125,553,645**

PART I: Details of Staff Establishment by Organization Structure

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2024/25		PROJECTIONS FOR STAFF ESTABLISHMENT		
	Designation	**Job Group**	**Current staffing**	**Optimal Staffing**	**2025/26**	**2026/27**	**2027/28**
Office of the Governor	Governor	V	1	1	0	0	0
	Deputy Governor	U	1	1	0	0	0
	Chief Of Staff	S	1	1	0	0	0
	Admin. Officer/ Assistant	K	2	2	0	0	0
	Ag. Director Communication	N	1	1	0	0	0
	Casual Communication Officer		1	1	0	0	0
	Clerical Officer	J	1	1	0	0	0
	Communication Officer	P	4	4	0	0	0
	Cook	H	4	4	0	0	0
	Director Administration/ Liaison Officer	R	1	1	0	0	0
	Deputy Director	Q	1	1	0	0	0
	Driver	J	2	2	0	0	0
	Driver	H			0	0	0
	Engineer - Structural	L	1	1	0	0	0
	Gardener	E	3	3	0	0	0
	Graphic Designer	J	1	1	0	0	0
	Legal Advisor	R	1	1	0	0	0
	Office Administrator	L	2	2	0	0	0
	Personal Assistant	M	2	2	0	0	0
	Political Advisor	R	1	1	0	0	0
	Support Staff	F	7	7	0	0	0
	Economic Advisor	R	1	1	0	0	0
	Director Governor's Press	R	1	1	0	0	0
	Chef	H	2	2	0	0	0

Office of the County Secretary and County Attorney

Section 1: Introduction

Part A: Vision

A leading sector of excellence in public administration, financing, and planning in Kenya

Part B: Mission

To provide overall leadership and policy direction in resource mobilization, management, and accountability for efficient and quality public service delivery.

Part C: Performance Overview and Background On the County Department

The office of the county attorney serves as the principal legal advisor to the county government, providing a link between the legislative arm of government. The department coordinates responses through management of communication and strategy functions, and spearheading policy development in relevant county departments.

The Office of the County Secretary acts as a liaison between the county executive and the public service. The office is responsible for overseeing the performance of each department, The County Secretary in Tharaka Nithi is the Head of the County Public Service and Secretary to the County Executive Committee. The Office of the County Secretary is responsible for coordinating the county's public service, overseeing the implementation of national and county policies, and managing the affairs of the County Executive Committee. Essentially, they act as the chief administrative officer, ensuring the smooth operation of the county government.

Expenditure Trends

Expenditure type	**2022/23**			**2023/24**		
	Original	**Revised**	**Actual**	**Original**	**Revised**	**Actual**
Recurrent						
Development						
Total	**0**	**0**	**0**	**0**	**0**	

Key Achievements based on the planned outputs/services for the year 2023/24.

Office of the County Secretary

- Conducted one comprehensive Human Resource and Skills Audit 2024-25.
- Oversaw the Annual Staff Appraisal for all staff.
- Migration of county personnel to the Universal HR system.
- Engaged staff in three training and capacity building engagements.

Office of the County Attorney

- Supported departments in establishment of crucial guidelines, including facility improvement fund regulations, among others.
- Drafted various bills which were passed by the County Assembly of Tharaka Nithi, including the Education Bill which supported the Randomized Control Trial in primary schools in Tharaka Nithi County.

Challenges

- Understaffing continues to impact effectiveness of the county departments.
- Insufficient funds for planned projects.

Going Forward

The departments will continue prioritizing streamlining of county operations to promote enhanced efficiency for service delivery across all departments and providing advisories to support communication and strategy development.

Section 2: Programme Details

Part D: Programme (S) Objectives

Programme	**Sub-Programme**	**Objectives**
County Government Advisory Services	Public Sector Advisory Services (Legal and Economic Advisors)	Offer advisories and solutions on public engagement on different issues
County Leadership and coordination of MDAs	Coordination of CMAs (Office of County Secretary)	To provide overall policy and leadership direction for County prosperity

Part E: Program Details

Summary of Programme Outcomes, Performance Indicators and Budget

Office of the county secretary

County Department	Office of the County Secretary and County Attorney						
Budget Program	County Government Advisory Services						
Outcome:	Effective and efficient legal and economic advisory services						
Outcome indicators	Baseline year 2023/24 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Increased policy and legislative approval advisory opinions issued	12	12	12	12	27,890,900	29,285,445,	30,749,717
County Department	Office of the County Secretary and County Attorney						
Budget Program	County Leadership and Coordination of MDAs						
Outcome:	Effective and efficient legal and economic advisory services						
Outcome indicators	Baseline year 2023/24 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Number of official government statements and communication issued	12	12	12	12	11,810,000	12,400,500	13,020,525

Summary of sub-Programme outputs, Performance Indicators and Budget

County Department	Office of the County Secretary and County Attorney							
Budget Program	County Leadership and Coordination of MDAs							
Outcome:	Efficient and effective public service delivery							
Sub Programme	Coordination of CMAs (Office of the County Secretary)							
Leading delivery unit	Office of the County Secretary							
Output of the sub programme	Output indicators	Baseline year 2023/24 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Proportion of policy and legislative approval advisory opinions given	Number of inter-governmental relations meetings attended,	4	4	4	4	6,215,789	6,526,579	6,852,908
	Cabinet meetings	12	12	12	12	1,968,333	2,066,750	2,170,088
	Number of public holidays celebrated	5	5	5	5	1,789,394	1,878,864	1,972,807
	Number of CECMs with signed performance contracts	8	8	8	8	1,836,483	1,928,307	2,024,723
County Department	Office of the County Secretary and County Attorney							
Budget Program	County Government Advisory Services							
Outcome:	Efficient and effective public service delivery							
Sub Programme	Public Sector Advisory Services (Legal & Economic Advisors)							
Leading delivery unit	Office of the County Attorney							
Output of the sub programme	Output indicators	Baseline year 2023/24 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Policy and legislative approval	Number of legislations approved and signed	10	10	10	10	13,945,450	14,642,723	15,374,859
	Number of legal documents produced	4	10	12	15	6,905,000	6,905,001	6,905,002
	Number of executive bills published	4	4	4	4	7,040,450	7,737,722	8,469,857

Part F: Summary of Expenditure by Programmes, 2023/2024-2027/2028

Office of the County Secretary and County Attorney

Programme	Revised Supplementary FY 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Supplementary Revised FY 2024/25	Estimates FY2025/26	Projection FY 2026/27	Projection FY 2027/28
County Leadership and Coordination of MDAs	0	0	4,930,000	5,280,000	11,810,000	12,400,500	13,020,525
County Government Advisory Services	0	0	36,300,800	35,950,800	27,890,900	29,285,445	30,749,717
Grand Total	**0**	**0**	**41,230,800**	**41,230,800**	**39,700,900**	**41,685,945**	**43,770,242**

Part G: Summary of Expenditure by Vote and Economic Classification, 2024/25 -2027/2028

Particulars	Approved budget FY 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Supplementary Revised FY 2024/25	Estimates FY2025/26	Projection FY 2026/27	Projection FY 2027/28
Current Expenditure	**0**	**0**	**41,230,800**	**41,230,800**	**38,700,900**	**40,635,945**	**42,667,742**
Compensation to Employees	0	0	22,400,800	22,400,800	24,400,300	25,620,315	26,901,331
Use of Goods and Services	0	0	18,830,000	18,830,000	14,300,600	15,015,630	15,766,412
Current Transfers to Govt. Agencies	0	0	0	0	0	0	0
Capital Expenditure	**0**	**0**	**0**	**0**	**1,000,000**	**1,050,000**	**1,102,500**
Acquisition of Non-Financial Assets	0	0	0	0	1,000,000	1,050,000	1,102,500
Capital Grants to Govt. Agencies	0	0	0	0	0	0	0
Other Development	0	0	0	0	0	0	0
Total Expenditure	**0**	**0**	**41,230,800**	**41,230,800**	**39,700,900**	**41,685,945**	**43,770,242**

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2023/2024-2025/26

P 1: County Government Advisory Services
SP 1.1: Public Sector Advisory Services (Legal & Economic Advisors)

Economic Classification	Revised supplementary 2023/24	Actual FY 2023/24	Estimates 2024/25	Revised Supplementary 2024/25	Budget Estimates 2025/26	Projection 2026/27
Current Expenditure	**0**	**0**	**36,300,800**	**35,950,800**	**27,890,900**	**29,285,445**
Compensation to Employees	-	-	22,400,800	22,400,800	24,400,300	25,620,315
Use of Goods and Services	-	-	13,900,000	13,550,000	3,490,600	3,665,130
Current Transfers to Govt. Agencies	0	0				
Capital Expenditure	**0**	**0**	**0**	**0**	**0**	**0**
Acquisition of Non-Financial Assets	0	-				
Capital Grants to Govt. Agencies	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure for S. programme	**0**	**0**	**36,300,800**	**35,950,800**	**27,890,900**	**29,285,445**
P 2: County Leadership and Coordination of MDAs						
SP 2.1: Coordination of CMAs (Office of County Secretary)						
Economic Classification	**Revised supplementary 2023/24**	**Actual FY 2023/24**	**Estimates 2024/25**	**Revised Supplementary 2024/25**	**Budget Estimates 2025/26**	**Projection 2026/27**
Current Expenditure	**0**	**0**	**4,930,000**	**5,280,000**	**10,810,000**	**11,350,500**
Compensation to Employees	-	-	0	0	0	0
Use of Goods and Services	-	-	4,930,000	5,280,000	10,810,000	11,350,500
Current Transfers to Govt. Agencies	0	0				
Capital Expenditure	**0**	**0**	**0**	**0**	**1,000,000**	**1,050,000**
Acquisition of Non-Financial Assets	0	-			1,000,000	1,050,000
Capital Grants to Govt. Agencies	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure for S. programme	**0**	**0**	**4,930,000**	**5,280,000**	**11,810,000**	**12,400,500**
GRAND TOTAL	**0**	**0**	**41,230,800**	**41,230,800**	**39,700,900**	**41,685,945**

PART I: Details of Staff Establishment by Organization Structure

Office of The County Secretary and Head of Public Service

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2024/25		PROJECTIONS FOR STAFF ESTABLISHMENT		
OFFICE OF THE COUNTY SECRETARY	**Designation**	**Job Group**	**Current Staffing**	**Optimal Staffing**	**2025/26**	**2026/27**	**2027/28**
	County Secretary	T	1	1	0	0	0
	Deputy County Sec.	S	0	1	0	1	0
	Project Monitoring & Intergovernmental Relations Officer	K	0	1	0	0	1
	Administrative Officers (Pas)	N	1	2	0	0	1
	Communications Officer	N	0	3	0	1	0
	Office Administrators	H	1	2	0	1	0
	Drivers	H	1	2	0	0	1
	Support Staff	D	0	2	1	0	1
Total			**3**	**14**	**1**	**3**	**4**

Human Resource Management and Development (HRMD) Unit

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2024/25		PROJECTIONS FOR STAFF ESTABLISHMENT		
HRM & D UNIT	**Designation**	**Job Group**	**Current staffing**	**Optimal Staffing**	**2025/26**	**2026/27**	**2027/28**
	Secretary HR Services	T	0	1	0	1	0
	Director Human Resource	R	1	1	0	0	0
	Deputy Directors	Q	0	2	0	1	0
	Assistant Directors	P	0	4	2	1	1
	Accountant	K	1	1	0	0	0
	Principal HRMD	N	2	4	0	1	1
	Chief HRMD	M	1	6	2	1	2
	Senior HRMD	L	2	6	2	1	1
	HRMD Officers I	K	4	16	3	6	7
	HRMD Officers II	J	0	12	4	6	2
	HR Assistants	H	7	16	3	2	4
	HR Records Personnel	L	1	6	2	1	2
	HR Records Personnel	K	1	20	4	7	8
	Administrative Officers	K	0	2	0	1	1
	Driver	H	0	2	1	1	0
	Clerical Officers	J	1	4	1	1	1
	Office Administrator	G	0	2	1	1	0
	Support Staff	G	1	3	1	0	1
Total			**2**	**108**	**26**	**32**	**31**

Finance And Economic Planning

Section 1: Introduction

Part A: Vision

A leading sector of excellence in public administration, financing, and planning in Kenya

Part B: Mission

To provide overall leadership and policy direction in resource mobilization, management, and accountability for efficient and quality public service delivery.

Part C: Performance Overview and Background on the County Department

Sector report summary.

The Department of Finance and Economic Planning plays a pivotal role in driving sustainable development by promoting sound financial and economic management for socioeconomic development. Tasked with overseeing the county's fiscal policies, budgeting processes, resource mobilization, development planning, implementation. Monitoring and evaluation, the department ensures that public funds are utilized efficiently and transparently to meet the needs of citizens. Through collaboration with other departments, stakeholders, and development partners, the department strives to foster economic growth, improve service delivery, and align county priorities with national as well as global development agenda.

Expenditure trends

Expenditure type	2022/23			2023/24		
	Original	**Revised**	**Actual**	**Original**	**Revised**	**Actual**
Recurrent	278,719,900	285,010,349	235,562,319	206,414,400	248,514,400	218,753,186
Development	263,769,540	6,000,000	-	-	-	-
Total	**542,489440**	291,010,349	235,562,319	**206,414,400**	**248,514,400**	**218,753,186**

Key Achievements based on the planned outputs/services for the year 2023/24.

The FY 2023/24 total county revenue was KShs 5,258.28 million made up of KShs 4,027.9 million as equitable share, KShs 417.3 million as Own Source Revenue, KShs 559.3 million as Conditional grants, and KShs 253.64 million as balance brought forward from FY 2022/23. The total revenues recorded represent a performance of 81 per cent a minimal decrease from the KShs 5,260.85 million realised in the FY 2022/23. However, most of the revenue streams recorded substantial growth.

In the spirit of upholding Public Expenditure Principles (fiscal discipline, allocative efficiency, and operational efficiency), the department has prepared public finance management documents: County Budget, CBROP, M&E reports, CFSP, prepared quarterly financial reports as well as audit reports. The department pledges fiscal discipline as set out in PFM Act, 2012 as well as adoption of best practices. These achievements underscore the department's dedication to prudent financial management and strategic economic planning, fostering a prosperous future for the County.

Challenges

The department gets its major funding for its activities from the Government. Due to delay in disbursements, the department has had challenges in implementing its activities hence affecting service delivery. Under-staffing in the department (accountants and procurement officers) poses a significant challenge as it leads to increased workload on existing employees, delays in service delivery, and hinders the department's ability to effectively meet its objectives.

Going Forward

To attain sustainable financing and expenditure management, the department of finance will prepare and implement action plans on time as well as ensure that commitments are kept within resources availability, bills are paid on time and the stock of pending bills are kept at minimum. In addition, we will put measures in place to achieve improved revenue mobilization agenda through enhanced accuracy of fiscal forecasting and expansion of revenue base that will translate to increased own source revenue collection for the county.

Going forward, the department recommends sensitization due to the constant public sector reforms including

- The shift from accrual to cash basis accounting.
- Automation of E-requisition for exchequers.
- Shift to new procurement system.

The department will improve on resource mobilization strategies, and strengthen partnerships with development partners, and public and private enterprises to fully implement its mandate

Section 2: Programme Details

Part D: Programme (S) Objectives

Programme	Sub-Programme	Objectives
Economic Policy and County Planning	Monitoring and Evaluation Services	To improve the efficiency and effectiveness of resource allocation and utilization.

	Economic Development, Planning and Coordination Services	To provide leadership and policy direction for effective service delivery.
	County statistics services	To provide financial planning and resource allocation...
Financial Management Services	Supply Chain Management Services	To align financial planning with operational goals.
	Audit Services	To ensure prudent financial management
	Budget Formulation and Coordination	To ensure prudent planning, resource allocation and control of spending.
	Accounting Services	To ensure accountability
General Administration, planning and Support Services	Human resources and management services	To facilitate the delivery of services to empowered, informed citizens by an efficient, effective, and service-oriented staff

Part E: Program Details

Summary of Programme Outcomes, Performance Indicators and Budget

County Department	Finance and Economic Planning						
Budget Program	Economic Policy and County Planning						
Outcome:	Coordinated budgeting and planning in the county						
Outcome Indicator	Baseline FY 2023/24	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Economic policy documents developed	2	3	3	3	14,480,000	15,204,000	15,964,200
County Department	Finance and Economic Planning						
Budget Program	Financial management services						
Outcome:	Efficient capacity for coordinating, implementing, and monitoring and evaluation of county plans						
Outcome Indicator	Baseline year 2023/24 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Annual Consolidated Financial Statements documents developed	4	4	4	4	21,800,000	22,890,000	24,034,500
County Department	Finance and Economic Planning						
Budget Program	General Administration, Planning and Support Services						
Outcome:	An efficient, effective, and service-oriented staff, empowered and informed citizens						
Outcome Indicator	Baseline Year 2023/24 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Policies, bills and legal notices developed & disseminated	5	5	5	3	144,949,900	152,197,395	159,807,265

Summary of sub-Programme outputs, Performance Indicators and Budget

County Department	Finance and economic planning
Budget Program 1	Economic Policy and County Planning
Outcome:	Coordinated budgeting and planning in the county
Sub Programme 1.1	Monitoring and Evaluation services
Leading delivery Unit	Budget and economic planning

Output of the sub programme	output indicators	Baseline year 2023/24 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Monitoring and evaluation report	Number of monitoring and evaluation report done and submitted	2	3	3	3	4,550,000	4,777,500	5,016,375
Sub Programme 1.2	Economic Development, Planning and Coordination Services							
Leading delivery Unit	Budget and economic planning							
Output of the sub programme	output indicators	Baseline year 2023/24	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Public Finance Management Documents	Number of prepared public finance management documents	1	1	1	1	4,230,000	4,441,500	4,663,575
Sub Programme 1.3	County Statistics Services							
Leading delivery Unit	Budget and economic planning							
Output of the sub programme	Output indicators	Baseline year 2023/24 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Statistical Abstract	Number of Statistical Abstract developed	0	1	1	1	5,700,000	5,985,000	6,284,250
County Department	Finance and economic planning							
Budget Program 2	Financial Management Services							
Outcome:	Efficient capacity for coordinating, implementing, and monitoring and evaluation of county plans							
Sub Programme 2.1	Supply Chain Management services							
Leading delivery Unit	Office of supply chain management							
Output of the sub programme	Output indicators	Baseline year 2023/24 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Supply Chain Management services	Timely delivery of goods and services	75%	85%	90%	90%	3,850,000	4,042,500	4,244,625
Sub Programme 2.2	Audit Services							

Leading delivery Unit	Internal Audit Office							
Output of the sub programme	output indicators	Baseline year 2023/24 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Internal Audit Reports	Number of Internal Audit Reports prepared	3	4	4	4	4,550,000	4,777,500	5,016,375
Sub Programme 2.3	Budget Formulation and Coordination							
Leading delivery Unit	Budget and economic planning							
Output of the sub programme	output indicators (maximum 4)	Baseline year 2023/24 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Budget documents prepared	No of budget documents prepared	5	5	5	5	4,650,000	4,882,500	5,126,625
Sub Programme 2.4	Accounting Services							
Leading delivery Unit	Internal audit							
Output of the sub programme	output indicators	Baseline year 2023/24 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Audit reports produced	Number of audit reports produces	4	4	4	4	8,750,000	9,187,500	9,646,875
Budget Program 3:	General Administration, Planning and Support Services							
Outcome:	An efficient, effective, and service-oriented staff, empowered and informed citizens							
Sub Programme 3.1:	Human Resources and Management Services							
Leading delivery Unit	Office of the Chief Officer Finance and Economic Planning.							
Output of the sub programme	output indicators	Baseline year 2023/24 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Improved services that enhance customer satisfaction	No. of Policies, bills and legal notices developed & disseminated	2	2	2	2	144,949,900	152,197,395	159,807,265

Part F: Summary of Expenditure by Programmes, 2023/2024-2027/2028

Programme	**Approved budget FY 2023/24**	**Actual FY 2023/24**	**Budget FY 2024/2025**	**Supplementary Revised FY 2024/25**	**Estimates FY2025/26**	**Projection FY 2026/27**	**Projection FY 2027/28**
Economic Policy and County Planning	7,741,200	5,227,110	14,280,000	8,870,000	14,480,000	15,204,000	15,964,200
Financial Management Services	10,404,400	7,642,480	20,000,000	24,430,000	21,800,000	22,890,000	24,034,500
General Administration, Planning and Support Services	263,767,280	205,883,596	182,449,900	208,049,900	144,949,900	152,197,395	159,807,265
Grand Total	**281,912,880**	**218,753,186**	**216,729,900.00**	**261,350,200.00**	**181,229,900**	**190,291,395**	**199,805,965**

Part G: Summary of Expenditure by Vote and Economic Classification, 2024/25 -2027/2028

Particulars	**Approved budget FY 2023/24**	**Actual FY 2023/24**	**Budget FY 2024/2025**	**Supplementary Revised FY 2024/25**	**Estimates FY2025/26**	**Projection FY 2026/27**	**Projection FY 2027/28**
Current Expenditure	**271,389,000**	**216,970,746**	**154,929,900**	**213,349,900**	**166,929,900**	**175,276,395**	**184,040,214**
Compensation to Employees	142,587,000	134,056,764	73,047,000.00	133,047,300.00	76,547,000.00	80,374,350.00	84,393,067.50
Use of Goods and Services	53,802,000	35,913,982	80,382,900.00	90,302,900.00	90,382,900.00	94,902,045.00	99,647,147.25
Current Transfers to Govt. Agencies	0	0	0	0	0	0	0
Acquisition of Financial Assets	75,000,000	47,000,000	30,000,000.00	0	0	0	0
Capital Expenditure	**10,523,880**	**1,782,440**	**53,300,000**	**28,000,000**	**14,300,000**	**15,015,000**	**15,765,750**
Acquisition of Non-Financial Assets	3,523,880	1,782,440	23,300,000.00	28,000,000.00	4,300,000.00	4,515,000.00	4,740,750.00
Capital Grants to Govt. Agencies	0	0	0	0	0	0	0
Other Development	7,000,000	**0**	10,000,000.00	10,000,000.00	10,000,000.00	10,500,000.00	11,025,000.00
Total Expenditure	**281,912,880**	**218,753,186**	**216,729,900.00**	**261,350,200.00**	**181,229,900.00**	**190,291,395.00**	**199,805,964.75**

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2023/2024-2025/26

Economic Classification	**Revised Supplementary 2023/24**	**Actual FY 2023/24**	**Budget FY 2024/2025**	**Supplementary Revised FY 2024/25**	**Budget Estimates 2025/26**	**Projection 2026/27**
P1. Economic policy and county planning						
SP1.1: Monitoring and Evaluation						
Current Expenditure	**2,202,200**	**2,719,200**	**4,550,000**	**4,050,000**	**4,550,000**	**4,777,500**
Compensation to Employees	0	0	0	0	0	0
Use of Goods and Services	2,202,200	2,719,200	4,550,000	4,050,000	4,550,000	4,777,500
Current Transfers to Govt. Agencies	0	0	0	0	0	0
Capital Expenditure	**0**	**0**	**0**	**0**	**0**	0
Acquisition of Non-Financial Assets	0	0	0	0	0	0
Capital Grants to Govt. Agencies	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure for SP	**2,202,200**	**2,719,200**	**4,550,000**	**4,050,000**	**4,550,000**	**4,777,500**
Economic Classification	**Revised Supplementary 2023/24**	**Actual FY 2023/24**	**Budget FY 2024/2025**	**Supplementary Revised FY 2024/25**	**Budget Estimates 2025/26**	**Projection 2026/27**
P1. Economic policy and county planning						
SP2.1: Economic Development, Planning and Coordination Services						
Current Expenditure	2,289,000	**1,003,700**	**4,230,000**	**2,170,000**	**4,230,000**	**4,441,500**
Compensation to Employees	0	0	0	0	0	0
Use of Goods and Services	2,289,000	1,003,700	4,230,000	2,170,000	4,230,000	4,441,500
Current Transfers to Govt. Agencies	0	0	0	0	0	0
Capital Expenditure	**0**	**0**	**0**	**0**	**0**	**0**
Acquisition of Non-Financial Assets	**0**	0	0	0	0	0

Capital Grants to Govt. Agencies	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure for SP	2,289,000	**1,003,700**	**4,230,000**	**2,170,000**	**4,230,000**	**4,441,500**
Economic Classification	**Revised Supplementary 2023/24**	**Actual FY 2023/24**	**Budget FY 2024/2025**	**Supplementary Revised FY 2024/25**	**Budget Estimates 2025/26**	**Projection 2026/27**
P1. Economic policy and county planning						
SP3.1: County Statistics Services						
Current Expenditure	**3,250,000**	**1,504,210**	**5,500,000**	**2,650,000**	**5,700,000**	**5,985,000**
Compensation to Employees	**0**	**0**	**0**	**0**	**0**	**0**
Use of Goods and Services	3,250,000	1,504,210	5,500,000	2,650,000	5,700,000	5,985,000
Current Transfers to Govt. Agencies	**0**	**0**	**0**	**0**	**0**	**0**
Capital Expenditure	**0**	**0**	**0**	**0**	**0**	**0**
Acquisition of Non-Financial Assets	**0**	**0**	**0**	**0**	**0**	**0**
Capital Grants to Govt. Agencies	**0**	**0**	**0**	**0**	**0**	**0**
Other Development	**0**	**0**	**0**	**0**	**0**	**0**
Total Expenditure for SP	**3,250,000**	**1,504,210**	**5,500,000**	**2,650,000**	**5,700,000**	**5,985,000**
Economic Classification	**Revised Supplementary 2023/24**	**Actual FY 2023/24**	**Budget FY 2024/2025**	**Supplementary Revised FY 2024/25**	**Budget Estimates 2025/26**	**Projection 2026/27**
P2. Finance Management Services						
SP1.1: Supply Chain Management Services						
Current Expenditure	**2,410,000**	**1,325,580**	**5,850,000**	**12,180,000**	**3,850,000**	**4,042,500**
Compensation to Employees	**0**	**0**	**0**	**0**	**0**	**0**
Use of Goods and Services	2,410,000	1,325,580	5,850,000	12,180,000	3,850,000	4,042,500
Current Transfers to Govt. Agencies	**0**	**0**	**0**	**0**	**0**	**0**
Capital Expenditure	**0**	**0**	**0**	**0**	**0**	**0**
Acquisition of Non-Financial Assets	**0**	**0**	**0**	**0**	**0**	**0**

Capital Grants to Govt. Agencies	**0**	**0**	**0**	**0**	**0**	**0**
Other Development	**0**	**0**	**0**	**0**	**0**	**0**
Total Expenditure for SP	2,410,000	**1,325,580**	**5,850,000**	**12,180,000**	**3,850,000**	**4,042,500**
Economic Classification	**Revised Supplementary 2023/24**	**Actual FY 2023/24**	**Budget FY 2024/2025**	**Supplementary Revised FY 2024/25**	**Budget Estimates 2025/26**	**Projection 2026/27**
P2. Finance Management Services						
SP2.1: Audit Services						
Current Expenditure	**3,009,000**	**2,190,730**	**4,550,000**	**3,750,000**	**4,550,000**	**4,777,500**
Compensation to Employees	**0**	**0**	**0**	**0**	**0**	**0**
Use of Goods and Services	3,009,000	2,190,730	4,550,000	3,750,000	4,550,000	4,777,500
Current Transfers to Govt. Agencies	**0**	**0**	**0**	**0**	**0**	**0**
Capital Expenditure	**0**	**0**	**0**	**0**	**0**	**0**
Acquisition of Non-Financial Assets	0	**0**	**0**	**0**	**0**	**0**
Capital Grants to Govt. Agencies	**0**	**0**	**0**	**0**	**0**	**0**
Other Development	**0**	**0**	**0**	**0**	**0**	**0**
Total Expenditure for SP	**3,009,000**	**2,190,730**	**4,550,000**	**3,750,000**	**4,550,000**	**4,777,500**
Economic Classification	**Revised Supplementary 2023/24**	**Actual FY 2023/24**	**Budget FY 2024/2025**	**Supplementary Revised FY 2024/25**	**Budget Estimates 2025/26**	**Projection 2026/27**
P2. Finance Management Services						
SP3.1: Budget Formulation and Coordination						
Current Expenditure	**1,972,000**	**1,357,450**	**4,350,000**	**4,150,000**	**4,350,000**	**4,567,500**
Compensation to Employees	**0**	**0**	**0**	**0**	**0**	**0**
Use of Goods and Services	1,972,000	1,357,450	4,350,000	4,150,000	4,350,000	4,567,500
Current Transfers to Govt. Agencies	0	0	0	0	0	0
Capital Expenditure	**0**	**0**	**0**	**0**	**0**	**0**
Acquisition of Non-Financial Assets	0	**0**	0	**0**	0	0

Capital Grants to Govt. Agencies	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure for SP	**1,972,000**	**1,357,450**	**4,650,000**	**4,150,000**	**4,650,000**	**4,882,500**
Economic Classification	**Revised Supplementary 2023/24**	**Actual FY 2023/24**	**Budget FY 2024/2025**	**Supplementary Revised FY 2024/25**	**Budget Estimates 2025/26**	**Projection 2026/27**
P2. Finance Management Services						
SP4.1: Accounting Services						
Current Expenditure	**3,013,400**	**2,768,720**	**4,950,000**	**4,350,000**	**8,750,000**	**9,187,500**
Compensation to Employees	**0**	**0**	**0**	**0**	**0**	**0**
Use of Goods and Services	3,013,400	2,768,720	4,950,000	4,350,000	8,750,000	9,187,500
Current Transfers to Govt. Agencies	**0**	**0**	**0**	**0**	**0**	**0**
Capital Expenditure	**0**	**0**	**0**	**0**	**0**	**0**
Acquisition of Non-Financial Assets	**0**	**0**	**0**	**0**	**0**	**0**
Capital Grants to Govt. Agencies	**0**	**0**	**0**	**0**	**0**	**0**
Other Development	**0**	**0**	**0**	**0**	**0**	**0**
Total Expenditure for SP	**3,013,400**	**2,768,720**	**4,950,000**	**4,350,000**	**8,750,000**	**9,187,500**
Economic Classification	**Revised Supplementary 2023/24**	**Actual FY 2023/24**	**Budget FY 2024/2025**	**Supplementary Revised FY 2024/25**	**Budget Estimates 2025/26**	**Projection 2026/27**
P3. General Administration, Planning and Support Services						
SP1.1 Human Resource Management Services						
Current Expenditure	**253,243,400**	**204,101,156**	**120,949,900**	**208,049,900**	**130,949,900**	**137,497,395**
Compensation to Employees	142,587,000	134,056,764	73,047,000	113,047,000	76,547,000	80,374,350
Use of Goods and Services	35,656,400	23,044,392	37,902,900	57,002,900	54,402,900	57,123,045
Current Transfers to Govt. Agencies	**0**	0	0	0	**0**	**0**
Acquisition of Financial Assets	75,000,000	47,000,000	30,000,000	0	0	0
Capital Expenditure	**10,523,880**	**1,782,440**	**23,000,000**	**28,000,000**	**14,000,000**	**14,700,000**

Acquisition of Non-Financial Assets	3,523,880	1,782,440	23,000,000	28,000,000	4,000,000	4,200,000
Capital Grants to Govt. Agencies	**0**	0	0	0	**0**	**0**
Other Development	7,000,000	0	10,000,000	10,000,000	10,000,000	10,500,000
Total Expenditure for SP	**263,767,280**	**205,883,596**	**182,449,900**	**208,049,900**	**144,949,900**	**152,197,395**
Grand Total	**281,912,880**	**218,753,186**	**216,729,900**	**241,349,900**	**181,229,900**	**190,291,395**

PART G: Details of Staff Establishment by Organization Structure (Delivery Units)

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2024/25		PROJECTIONS FOR STAFF ESTABLISHMENT		
	POSITION TITLE	**JOB GROUP**	**AUTHORIZED**	**IN POSITION**	**FY 2025/26**	**FY 2026/27**	**FY 2027/28**
Budget and Economic planning	CECM	**T**	**1**	**1**	**0**	**0**	**0**
	Chief Officer	**S**	**1**	**1**	**0**	**0**	**0**
	Director Budget and economic planning	R	1	1	0	0	0
	Ass Director Budget	P	1	1	0	0	0
	Ass Director Economic Planning	P	1	1	0	0	0
	Finance/Budget Officer II	K	15	10	5	0	0
	Senior economist	L	12	4	3	1	0
	Deputy Director Budget	Q	1	0	1	0	0
	Deputy Director Economic Planning	Q	1	0	1	0	0
	Deputy Director M&E and Statistics	Q	1	0	1	0	0
	Assistant Director Budget	P	1	1	0	0	0
	Assistant Director Economic Planning	P	1	1	0	0	0
	Assistant Director M&E and Statistics	P	1	1	0	0	0
Procurement	Director Supply Chain Management	R	1	0	1	0	0
	Deputy Director Supply Chain Management	Q	1	0	1	0	0
	Assistant Director Supply Chain	P	1	1	0	0	0
	Snr Supply chain Management Officer	N					
	Supply chain Management Officer 1	H	35	10	15	10	0
Accounts	Director Accounting Services	R	1	1	0	0	0
	Deputy Director IFMIS	Q	1	1	0	0	0
	Deputy Director Accounting Services	Q	1	0	1	0	0
	Assistant Director IFMIS	P	1	0	1	0	0
	Assistant Director Accounting Services	P	1	0	1	0	0
	Accountants	J	37	4	25	7	0
	Record Management Assistant Librarian	H	3	1	0	0	0
Internal Audit	Director Internal Audit	R	1	0	1	0	0
	Deputy Director Internal Audit	Q	1	0	1	0	0

	Assistant Director Internal Audit	P	1	1	0	0	0
	Internal Auditors	J	10	3	5	2	0
Finance	Deputy Director Finance	Q	1	0	1	0	0
	Assistant Director Finance	P	1	0	1	0	0
	Cashiers/Clerical Officers	G	12	2	5	2	3
	Drivers	D	5	2	3	0	0
	Support Staff	B	3	1	2	0	0
	Office Administrators	G	6	4	2	0	0
	Total		**156**	**52**	**79**	**22**	**3**

Revenue and Resource Mobilization

Section 1: Introduction

Part A: Vision:

A vibrant entrepreneurial and commercialized county

Part B: Mission:

To promote, coordinate and implement integrated policies and programmes in Revenue for rapid commercialization.

Part C: Performance Overview and Background on the County Department

Sector report summary.

Expenditure trends

Expenditure type	2022/223			2023/24		
	Original	**Revised**	**Actual**	**Original**	**Revised**	**Actual**
Recurrent	-	-	-	115,039,000	111,335,320	104,871,054
Development	-	-	-	10,000,000	1,000,000	-
Total	**-**	**-**	**-**	**125,039,000**	**112,335,320**	**104,871,054**

Key Achievements based on the planned outputs/services for the year 2022/23.

- Increased revenue collection
- Creation of friendly revenue rates
- Revenue automation
- Enhanced surveillance of cess points
- Enhanced licensing system

Challenges:

- Tax evasion.
- High cost of living which affect small businesses.

Going Forward:
The county will form conduct civic education and automate all other revenue streams to enhance revenue collect.

Section 2: Programme Details

Part D: Programme (S) Objectives

Programme	Sub-Programme	Objectives
Financial management services	Resource mobilization and management	Growth and development of commerce Resources mobilization Industrial and entrepreneurship development
Resource mobilization	Revenue administration	Resources mobilization

Part E: Summary of Programme Outputs and Performance Indicators

Programme 1: Financial management services								
Outcome:								
Sub-programme	**Delivery Unit**	**Key Output (KO)**	**Key Performance Indicators (KPIs)**	**Baseline 2022/23**	**Targets 2023/24**	**Targets 2024/25**	**Targets 2025/26**	**Targets 2026/27**
Resource mobilization and management	Revenue and Resource Mobilization	%Increase in number of streams mapped	No. of streams mapped		2			
Resource mobilization and management	Revenue and Resource Mobilization	%Increase in number of revenue streams	No. of revenue streams automated and upgraded		2			
Resource mobilization and management	Revenue and Resource Mobilization	%Increase in number of trainings	No. of trainings		5			
Resource mobilization and management	Revenue and Resource Mobilization	%Increase in number of cess points shed and lightened	No. of cess point shed and lightened		5			
Resource mobilization and management	Revenue and Resource Mobilization	%Increase in number of CCTVs and servers	No. of CCTVs and servers		1 server			
Programme: Resource mobilization								
Revenue Administration	Revenue and Resource Mobilization	% Increase in the no. of spikes and cramps	No. of spikes and cramps		225			
Revenue Administration	Revenue and Resource Mobilization	% Increase in the no. of tools and equipment	No. of tools and equipment		50			
Revenue Administration	Revenue and Resource Mobilization	%Increase in the rate of feasibility study	No. of feasibility study		1			
TOTAL								

Part F: Summary of Expenditure by Programmes, 2023/2024-2025/2026

Programme	Revised Supplementary FY 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Revised Supplementary FY 2024/25	Estimates FY2025/26	Projection FY 2026/27	Projection FY 2027/28
Financial Management Services	14,401,720	11,447,620	13,759,500	8,009,500	16,000,000	16,800,000	17,640,000
Resource Mobilization	97,933,600	93,423,434	109,574,700	98,414,700	103,330,000	108,496,500	113,921,325
Grand Total	**112,335,320**	**104,871,054**	**123,334,200**	**106,424,200**	**119,330,000**	**125,296,500**	**131,561,325**

Part G: Summary of Expenditure by Vote and Economic Classification, 2022/23 -2025/2026

Particulars	Revised Supplementary FY 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Revised Supplementary FY 2024/25	Estimates FY2025/26	Projection FY 2026/27	Projection FY 2027/28
Current Expenditure	**109,355,320**	**104,871,054**	**114,334,200**	**105,924,200**	**117,330,000**	**123,196,500**	**129,356,325**
Compensation to Employees	95,039,000	91,731,784	96,334,200	96,334,200	95,010,000	99,760,500	104,748,525
Use of Goods and Services	14,316,320	13,139,270	18,000,000	9,590,000	22,320,000	23,436,000	24,607,800
Capital Expenditure	**2,980,000**	**-**	**9,000,000**	**500,000**	**2,000,000**	**2,100,000**	**2,205,000**
Acquisition of Non-Financial Assets	2,980,000	-	9,000,000	500,000	2,000,000	2,100,000	2,205,000
Capital Grants to Govt. Agencies	-	-	-	-	-	-	-
Other Development	-	-	-	-	-	-	-
Total Expenditure	**112,335,320**	**104,871,054**	**123,334,200**	**106,424,200**	**119,330,000**	**125,296,500**	**131,561,325**

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2023/2024-2026/27

Economic Classification	Revised Supplementary 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Revised Supplementary FY 2024/25	Estimates FY2025/26	Projection FY 2026/27	Projection FY 2027/28
P: Financial Management Services							
0704073610 SP: Resource Mobilization and Management							
Current Expenditure	**12,421,720**	**11,447,620**	**11,759,500**	**7,509,500**	**14,000,000**	**14,700,000**	**15,435,000**
Compensation to Employees	-	-	-	-	-	-	-
Use of Goods and Services	12,421,720	11,447,620	11,759,500	7,509,500	14,000,000	14,700,000	15,435,000
Capital Expenditure	**1,980,000**	**-**	**2,000,000**	**500,000**	**2,000,000**	**2,100,000**	**2,205,000**
Acquisition of Non-Financial Assets	1,980,000	-	2,000,000	500,000	2,000,000	2,100,000	2,205,000
Capital Grants to Govt. Agencies	-	-	-	-	-	-	
Other Development	-	-	-	-	-	-	
Total Expenditure for SP 1.1	**14,401,720**	**11,447,620**	**13,759,500**	**8,009,500**	**16,000,000**	**16,800,000**	**17,640,000**
P: Resource Mobilization							
0712013610 SP: Revenue Administration							
Current Expenditure	**96,933,600**	**93,423,434**	**102,574,700**	**98,414,700**	**103,330,000**	**108,496,500**	**113,921,325**
Compensation to Employees	95,039,000	91,731,784	96,334,200	96,334,200	95,010,000	99,760,500	104,748,525
Use of Goods and Services	1,894,600.00	1,691,650.00	6,240,500.00	2,080,500.00	8,320,000.00	8,736,000.00	9,172,800.00
Current Transfers to Govt. Agencies	-	-	-	-	-	-	
Capital Expenditure	**1,000,000.00**	**-**	**7,000,000.00**	**-**	**-**	**-**	**-**
Acquisition of Non-Financial Assets	1,000,000.00		7,000,000.00	-	-	-	-
Capital Grants to Govt. Agencies	-	-	-	-	-	-	
Other Development	-		-	-	-	-	
Total Expenditure for Programme	**97,933,600**	**93,423,434**	**109,574,700**	**98,414,700**	**103,330,000**	**108,496,500**	**113,921,325**
GRAND TOTAL	**112,335,320**	**104,871,054**	**123,334,200**	**106,424,200**	**119,330,000**	**125,296,500**	**131,561,325**

PART G: Details of Staff Establishment by Organization Structure (Delivery Units)

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2022/23		PROJECTIONS FOR STAFF ESTABLISHMENT			
	POSITION TITLE	JOB GROUP	AUTHORIZED	IN POSITION	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Revenue and Resource Mobilisation	Chief officer	S	1	1	1	1	1	1
Revenue and Resource Mobilisation	Director county revenue	R	1	1	1	1	1	1
Revenue and Resource Mobilisation	Deputy Director County Revenue	Q	1	0	0	1	1	1
Revenue and Resource Mobilisation	Revenue Officers	H-P	27	14	14	17	20	25
Revenue and Resource Mobilisation	Revenue Clerks/collectors/support staff	E-K	180	150	150	155	160	170
Revenue and Resource Mobilisation	Market Masters/Attendants	E-K	25	22	22	22	22	25
Revenue and Resource Mobilisation	Revenue inspectors	H-P	21	2	2	2	5	5
Revenue and Resource Mobilisation	Enforcement Commander	H-P	6	1	1	2	2	3
Revenue and Resource Mobilisation	HR Officer/Assistant	H-P	1	1	1	1	1	1
Revenue and Resource Mobilisation	Accountant	J-P	2	1	1	2	2	2
Revenue and Resource Mobilisation	Supply Chain Management Officer/Assistant	H-P	2	2	2	2	2	2
Revenue and Resource Mobilisation	Office Administrators	G-P	9	5	5	5	7	9
Revenue and Resource Mobilisation	Drivers/Plant Operators	D-J	12	10	10	10	12	12
Revenue and Resource Mobilisation	Support staff	A-G	5	4	4	4	4	5
	TOTAL		**293**	**339**	214	225	240	262

INFRASTRUCTURE

Roads, Infrastructure, Public Works and Urban Development

Section 1: Introduction

Part A: Vision

To be the leading provider of efficient and cost-effective infrastructure facilities and services in roads, housing, transport, and public works in Kenya.

Part B: Mission

To provide efficient, affordable, and reliable infrastructure in roads, housing and public works through construction, modernization, rehabilitation, and effective management for sustainable development.

Part C: Performance Overview and Background on the County Department

Sector report summary.

Expenditure trends 2022/23 -2023/24

Expenditure type	2022/23			2023/24		
	Original	**Revised**	**Actual**	**Original**	**Revised**	**Actual**
Recurrent	130,542,810	231,614,659	206,471,796	172,346,770	282,600,372	240,353,653
Development	455,605,000	510,605,000	397,119,331	455,605,000	671,875,931	520,301,726
Total	**586,147,810**	**742,219,659**	**603,591,127**	**627,951,770**	**954,476,303**	**760,655,379**

Key Achievements based on the planned outputs/services for the year 2023/24.

- Increased number of KM of roads opened and expanded to enhance transport and boost economy as it links the county.
- Continuous upgrading of roads with low volume seal roads in the county such as those tarmacked through low volume seal technology. The roads include Tunyai-Nthaara road, Mitheru - Kaanwa road, Kambandi-Chera-Ruguti and karandini – Kithioroni.
- Increased number of kilometers that were graded and gravelled.
- Purchase and maintenance of heavy and moving machines to lower cost of road opening and maintenance.
- Improving drainage and garbage collection management

- Construction and improving of other major markets to modern markets e.g., Ndagani among others
- Construction of sanitation facilities
- Installation of flood lights
- Public awareness and service delivery clinics

Challenges

- High cost of fuel led to increase in unforeseen expense of expanding the road network and classifying roads, limiting the number of gravelled roads.
- Delays in resolving disputes, property titles and political issues hindering long term investment in the county.
- Unforeseen delays in supply chain processes
- High demand for skilled personnel

Going Forward

The department requires additional funding in this and subsequent financial years to achieve all objectives.

Section 2: Programme Details

Part D: Programme (S) Objectives

Programme	Sub-Programme	Objectives
Chuka Municipality Development Programme	Chuka Municipality Administration and management	To have a business conducive and secure environment
General Administration Planning and Support Services	General Administration Services	Provide planning and support services and County Government Capacity Development
Kathwana Municipality Development Programme	Kathwana Urban Area Support	To have a secure, accessible, and conducive environment for doing business
Public Works and Housing Services	Public Works Services	To offer technical services on building and construction field to all sub sectors
Roads Transport	Rural Roads Improvement and Maintenance Services	Boost trade and connectivity
Urban Development and Administration	Urban Administrative Services	To promote the development of Kathwana as a modern vibrant urban centre.

Part E: Program Details

Summary of Programme Outcomes, Performance Indicators and Budget

County Department	**Roads, Infrastructure, Public Works and Urban Development**						
Budget Program	**General Administration Planning and Support Services**						
Outcome:	**Effective and efficient planning, service delivery and well-equipped staff**						
Outcome Indicator (maximum of 3)	Baseline year 2023/24 FY	Targets 2024/25	Targets 2025/26	Targets 2026/27	Budget 2024/25	Budget 2025/26	Budget 2026/27
% of staff trained	80%	100%	100%	100%	5,000,000	5,500,000	6,000,000
County Department	**Roads, Infrastructure, Public Works and Urban Development**						
Budget Program	**Kathwana Municipality Development Programme**						
Outcome:	**To promote the development of Kathwana as a modern vibrant county head quarter.**						
Outcome Indicator (maximum of 3)	Baseline year 2023/24 FY	Targets 2024/25	Targets 2025/26	Targets 2026/27	Budget 2024/25	Budget 2025/26	Budget 2026/27
Number of markets developed	1	1	2	2	4,500,000	5,000,000	6,500,500
County Department	**Roads, Infrastructure, Public Works and Urban Development**						
Budget Program	Public Works and Housing Services						
Outcome:	Effective and efficient information management and service delivery						
Outcome Indicator (maximum of 3)	Baseline year 2023/24 FY	Targets 2024/25	Targets 2025/26	Targets 2026/27	Budget 2024/25	Budget 2025/26	Budget 2026/27
Percentage of public works and housing services inspected	100%	100%	100%	100%	30,000,000	32,000,000	40,000,000
County Department	**Roads, Infrastructure, Public Works and Urban Development**						
Budget Program	**Roads Transport**						
Outcome:	**Enhanced connectivity, communication, and access**						
Outcome Indicator (maximum of 3)	**Baseline year 2023/24 FY**	**Targets 2024/25**	**Targets 2025/26**	**Targets 2026/27**	**Budget 2024/25**	**Budget 2025/26**	**Budget 2026/27**
KMs of county roads expanded maintained and improved	**400KM**	**450KM**	**460KM**	**570KM**	**500,000,000**	**540,000,000**	**550,000,000**
County Department	**Roads, Infrastructure, Public Works and Urban Development**						
Budget Program	**Urban Development and Administration**						
Outcome:	**To have a secure, accessible, and conducive environment for doing business**						

Outcome Indicator (maximum of 3)	**Baseline year 2023/24 FY**	**Targets 2024/25**	**Targets 2025/26**	**Targets 2026/27**	**Budget 2024/25**	**Budget 2025/26**	**Budget 2026/27**
KMs of passable roads	12	16	18	20	120,000,000	130,000,000	150,000,000
Public lighting high mast solar floodlight	4	6	8	10	50,000,000	60,000,000	80,000,000
County Department	**Roads, Infrastructure, Public Works and Urban Development**						
Budget Program	**Chuka Municipality Development Programme**						
Outcome:	**Secure, accessible, conducive working environment, improved livelihood and service delivery.**						
Outcome Indicator (maximum of 3)	Baseline year 2023/24 FY	Targets 2024/25	Targets 2025/26	Targets 2026/27	Budget 2024/25	Budget 2025/26	Budget 2026/27
Number of markets developed	1	1	1	2	9,000,000	10,000,000	12,000,000

Summary of sub-Programme outputs, Performance Indicators and Budget

County Department	**Roads, Infrastructure, Public Works and Urban Development**							
Budget Program	**General Administration Planning and Support Services**							
Outcome:	**Effective and efficient planning, service delivery and well-equipped staff**							
Sub Programme	**General Administration Services**							
Leading delivery Unit	**Roads, infrastructure and urban development**							
Output of the sub programme	**output indicators**	**Baseline year 2023/24 FY**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**
Staff compensation	% of staff compensated	-	80%	100%	100%	51,400,400	53,970,420	56,668,941
Construction of staff house	No. of the houses were constructed.	2	4	4	5	5,000,000	5,250,000	5,512,500
County Department	Roads, Infrastructure, Public Works and Urban Development							
Budget Program	Kathwana Municipality Development Programme							
Outcome: Sub Programme	Kathwana Urban Area Support							

Leading delivery Unit	Kathwana Municipality							
Output of the sub programme	**output indicators**	**Baseline year 2023/24 FY**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**
Development of modern markets and infrastructure	% completion	70%	80%	90%	100%	5,000,000	7,300,000	8,500,000
County Department	**Roads, Infrastructure, Public Works and Urban Development**							
Budget Program	**Public Works and Housing Services**							
Outcome:	**Effective and efficient information management and service delivery**							
Sub Programme	**Public Works and Services**							
Leading delivery Unit	**Public Works unit**							
Output of the sub programme	**output indicators**	**Baseline year 2023/24 FY**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**
Inspect all public works and housing works to ensure quality	% of works inspected	100%	100%	100%	100%	36,500,000	38,325,000	40,241,250
County Department	Roads, Infrastructure, Public Works and Urban Development							
Budget Program	Roads Transport							
Outcome:	Enhanced connectivity, communication, and access							
Sub Programme	Rural Roads Improvement and Maintenance Services							
Leading delivery Unit	Department of Roads, Infrastructure and Public Works							
Output of the sub programme	**output indicators**	**Baseline year 2023/24 FY**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**

Roads maintained, opened and tarmacked and drainage management	Number of KM of open and maintained feeder roads	400KM	450KM	500KM	550KM	80,000,000	85,000,500	90,000,000
	Km of roads opened, graded, gravelled, and maintained.	125KM	150KM	175KM	200KM	100,000,000	123,000,000	135,000,000
	KM of upgraded earth and gravel roads to bitumen standards	5KM	12KM	15KM	19KM	140,000,000	150,000,000	160,000,000
	Number of culverts built/metres of culverts built	1200	1500	2000	2300	50,000,000	52,500,000	55,000,000
Bridges and foot bridges	Number of bridges constructed	4	5	7	8	30,000,000	31,500,00	35,000,000
	Number of footbridges constructed	3	6	8	12	20,000,000	23,000,500	26.500.500
County Department	Roads, Infrastructure, Public Works and Urban Development							
Budget Program	Urban Development and Administration							
Outcome:	To have a secure, accessible, and conducive environment for doing business							
Sub Programme	Urban Administrative Services							
Leading delivery Unit	Urban Development unit							
Output of the sub programme	**output indicators**	**Baseline year 2023/24 FY**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**
Paved and passable roads	KMs under Murram	12	20	22	25	5,000,000	6,000,000	7,000,000
	Square meters paved	2300	4000	5500	6300	2,300,500	2.500,500	3,500,000

Increased convenience of doing business	Number of solar high masts	4	6	7	10	3,000,000	4,000,000	5,600,000
	No. of stage sheds	8	9	11	12	4,000,000	6,000,000	9,500,000
	No. of modern markets developed	1	2	2	4	15,000,000	16,200,000	18,000,000
	Number of skips and receptacles provided	65	75	90	100	4,000,000	4,600,000	5,000,000
County Department	Roads, Infrastructure, Public Works and Urban Development							
Budget Program	Chuka Municipality Development Programme							
Outcome:	Secure, accessible, conducive working environment, improved livelihood and service delivery.							
Sub Programme	Chuka Municipality Administration and management							
Leading delivery Unit	Chuka Municipality							
Output of the sub programme	**output indicators**	**Baseline year 2023/24 FY**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**
Construction of Ndagani Market	% completion	-	80%	100%	100%	15,000,000	16,000,000	17,500,000
Stone-pitching, Landscaping and beautification	% completion	-	80%	100%	100%	3,000,000	4,300,500	5,200,000

Part F: Summary of Expenditure by Programmes, 2023/2024-2027/2028

Programme	Approved budget FY 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Supplementary Revised FY 2024/25	Estimates FY2025/26	Projection FY 2026/27	Projection FY 2027/28
P 1: General Administration Planning and Support Services	**81,722,060**	**69,011,404**	**33,900,400**	**37,900,400**	**66,400,400**	**69,720,420**	**73,206,441**
SP 1.1: General Administration Services	81,722,060	69,011,404	33,900,400	37,900,400	66,400,400	69,720,420	73,206,441
P 2: Kathwana Municipality Development Programme	**6,920,210**	**1,794,937**	**14,000,000**	**11,550,000**	**7,700,000**	**8,085,000**	**8,489,250**
SP 2.1: Kathwana Urban Area Support	6,920,210	1,794,937	14,000,000	11,550,000	7,700,000	8,085,000	8,489,250
P 3: Public Works and Housing Services	**4,649,002**	**7,002,472**	**82,435,000**	**33,785,000**	**73,231,059**	**76,892,612**	**80,737,243**
SP 3.1: Public Works Services	4,649,002	7,002,472	82,435,000	33,785,000	73,231,059	76,892,612	80,737,243
P 4: Roads Transport	**550,730,000**	**506,257,720**	**520,460,687**	**821,535,287**	**521,410,687**	**547,481,221**	**574,855,282**
SP 4.1: Rural Roads Improvement and Maintenance Services	550,730,000	506,257,720	520,460,687	821,535,287	521,410,687	547,481,221	574,855,282
P 5: Urban Development and Administration	**226,240,700**	**176,588,846**	**252,445,347**	**272,345,347**	**99,700,000**	**104,685,000**	**109,919,250**
SP 5.1: Urban Administrative Services	226,240,700	176,588,846	252,445,347	272,345,347	99,700,000	104,685,000	109,919,250
P 6: Chuka Municipality Development Programme	**-**	**-**	**14,000,000**	**14,000,000**	**6,735,000**	**7,071,750**	**7,425,338**
SP 6.1: Chuka Municipality Administration and management	-	-	14,000,000	14,000,000	6,735,000	7,071,750	7,425,338
Grand Total	**870,261,972**	**760,655,379**	**917,241,434**	**1,191,116,034**	**775,177,146**	**813,936,003**	**854,632,803**

Part G: Summary of Expenditure by Vote and Economic Classification, 2024/25 -2027/2028

Particulars	Approved budget FY 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Supplementary Revised FY 2024/25	Estimates FY2025/26	Projection FY 2026/27	Projection FY 2027/28
Current Expenditure	**263,087,970**	**235,847,224**	**181,600,400**	**246,475,000**	**183,885,400**	**193,079,670**	**202,733,654**
Compensation to Employees	68,392,270	64,799,240	52,400,400	52,400,400	51,400,400	53,970,420	56,668,941
Use of Goods and Services	194,695,700	171,047,984	129,200,000	194,074,600	132,485,000	139,109,250	146,064,713
Current Transfers to Govt. Agencies	-	-	-	-	-	-	-
Capital Expenditure	**607,174,002**	**524,808,155**	**735,641,034**	**944,641,034**	**591,291,746**	**620,856,333**	**651,899,150**
Acquisition of Non-Financial Assets	527,174,002	432,177,924	369,885,000	578,885,000	394,481,059	414,205,112	434,915,368

Capital Grants to Govt. Agencies	80,000,000	92,630,231	365,756,034	365,756,034	196,810,687	206,651,221	216,983,782
Other Development	-	**-**	-	-	-	-	-
Total Expenditure	**870,261,972**	**760,655,379**	**917,241,434**	**1,191,116,034**	**775,177,146**	**813,936,003**	**854,632,803**

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2023/2024-2025/26

Economic Classification	**Revised Supplementary 2023/24**	**Actual FY 2023/24**	**Budget FY 2024/2025**	**Supplementary Revised FY 2024/25**	**Budget Estimates 2025/26**	**Projection 2026/27**	**Projection 2028/27**
P1: General Administration Planning and Support Services							
SP1.1 : General Administration Services							
Current Expenditure	**66,722,060**	**65,815,184**	**33,900,400**	**37,900,400**	**51,400,400**	**53,970,420**	**56,668,941**
Compensation to Employees	66,722,060	63,970,561	33,900,400	33,900,400	51,400,400	53,970,420	56,668,941
Use of Goods and Services	-	1,844,623	-	4,000,000	-	-	
Current Transfers to Govt. Agencies	-	-	-	-	-	-	
Capital Expenditure	**15,000,000**	**3,196,220**	**-**	**4,000,000**	**15,000,000**	**15,750,000**	**16,537,500**
Acquisition of Non-Financial Assets	15,000,000	3,196,220	-	4,000,000	15,000,000	15,750,000	16,537,500
Capital Grants to Govt. Agencies	**-**	-	-	-	-	-	
Other Development	**-**	-	-	-	-	-	
Total Expenditure for SP1.1	**81,722,060**	**69,011,404**	**33,900,400**	**41,900,400**	**66,400,400**	**69,720,420**	**73,206,441**
P2: Kathwana Municipality Development Programme							
SP2.1: Kathwana Urban Area Support							
Current Expenditure	**6,920,210**	**1,794,937**	**14,000,000**	**11,550,000**	**7,700,000**	**8,085,000**	**8,489,250**
Compensation to Employees	1,670,210	828,679	9,500,000	9,500,000	-	-	
Use of Goods and Services	5,250,000	966,258	4,500,000	2,050,000	7,700,000	8,085,000	8,489,250
Current Transfers to Govt. Agencies	**-**	-	-	-	-	-	
Capital Expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Acquisition of Non-Financial Assets	-	-	-	-	-	-	
Capital Grants to Govt. Agencies	-	-	-	-	-	-	
Other Development	**-**	-	-	-	-	-	
Total Expenditure for SP2.1	**6,920,210**	**1,794,937**	**14,000,000**	**11,550,000**	**7,700,000**	**8,085,000**	**8,489,250**
P3: : Public Works and Housing Services							
SP3.1: Public Works Services							
Current Expenditure	**175,000**	**1,599,020**	**2,550,000**	**1,900,000**	**3,750,000**	**3,937,500**	**4,134,375**
Compensation to Employees	-		**-**	**-**	**-**	**-**	

Use of Goods and Services	175,000	1,599,020	2,550,000	1,900,000	3,750,000	3,937,500	4,134,375
Current Transfers to Govt. Agencies	-	-	-	-	-	-	
Capital Expenditure	**4,474,002**	**5,403,452**	**79,885,000**	**31,885,000**	**69,481,059**	**72,955,112**	**76,602,868**
Acquisition of Non-Financial Assets	4,474,002	5,403,452	79,885,000	31,885,000	69,481,059	72,955,112	76,602,868
Capital Grants to Govt. Agencies	-	-	-	-	-	-	
Other Development	-	-	-	-	-	-	
Total Expenditure for SP3.1	**4,649,002**	**7,002,472**	**82,435,000**	**33,785,000**	**73,231,059**	**76,892,612**	**80,737,243**
P4: Roads Transport							
SP4.1: Rural Roads Improvement and Maintenance Services							
Current Expenditure	**135,730,000**	**135,467,918**	**88,650,000**	**161,724,600**	**89,600,000**	**94,080,000**	**98,784,000**
Compensation to Employees	-	-	-	-	-	-	
Use of Goods and Services	135,730,000	135,467,918	88,650,000	161,724,600	89,600,000	94,080,000	98,784,000
Current Transfers to Govt. Agencies	-	-	-	-	-	-	
Capital Expenditure	**415,000,000**	**370,789,802**	**431,810,687**	**659,810,687**	**431,810,687**	**453,401,221**	**476,071,282**
Acquisition of Non-Financial Assets	415,000,000	370,789,802	270,000,000	498,000,000	270,000,000	283,500,000	297,675,000
Capital Grants to Govt. Agencies		-	161,810,687	161,810,687	161,810,687	169,901,221	178,396,282
Other Development	-	-	-	-	-	-	
Total Expenditure for SP4.1	**550,730,000**	**506,257,720**	**520,460,687**	**821,535,287**	**521,410,687**	**547,481,221**	**574,855,282**
P5: Urban Development and Administration							
SP5.1: Urban Administrative Services							
Current Expenditure	**53,540,700**	**31,170,165**	**28,500,000**	**23,400,000**	**24,700,000**	**25,935,000**	**27,231,750**
Compensation to Employees	-	-	-		-	-	
Use of Goods and Services	53,540,700	31,170,165	28,500,000	23,400,000	24,700,000	25,935,000	27231750
Current Transfers to Govt. Agencies		-	-		-	-	
Capital Expenditure	**172,700,000**	**145,418,681**	**223,945,347**	**248,945,347**	**75,000,000**	**78,750,000**	**82,687,500**
Acquisition of Non-Financial Assets	92,700,000	52,788,450	20,000,000	45,000,000	40,000,000	42,000,000	44100000
Capital Grants to Govt. Agencies	80,000,000	92,630,231	203,945,347	203,945,347	35,000,000	36,750,000	38587500
Other Development	-	-	-	0	-	-	
Total Expenditure for SP5.1	**226,240,700**	**176,588,846**	**252,445,347**	**272,345,347**	**99,700,000**	**104,685,000**	**109,919,250**
P6: Chuka Municipality Development Programme							
SP6.1: Chuka Municipality Administration and management							
Current Expenditure	-	-	**14,000,000**	**14,000,000**	**6,735,000**	**7,071,750**	**7,425,338**
Compensation to Employees	-	-	9,000,000	9,000,000	-	-	
Use of Goods and Services	-	-	5,000,000	5,000,000	6,735,000	7,071,750	7,425,338
Current Transfers to Govt. Agencies	-	-	-	-	-	-	-
Capital Expenditure	-	-	-	-	-	-	-
Acquisition of Non-Financial Assets	-	-	-	-	-	-	-

Capital Grants to Govt. Agencies	-	-	-	-	-	-	-
Other Development	-	-	-	-	-	-	-
Total Expenditure for SP6.1	**-**	**-**	**14,000,000**	**14,000,000**	**6,735,000**	**7,071,750**	**7,425,338**
Grand Total	**870,261,972**	**760,655,379**	**917,241,434**	**1,195,116,034**	**775,177,146**	**813,936,003**	**854,632,803**

PART G: Details of Staff Establishment by Organization Structure (Delivery Units)

DELIVERY UNIT	**STAFF DETAILS**		**STAFF ESTABLISHMENT IN FY 2024/25**	**PROJECTIONS FOR STAFF ESTABLISHMENT**			
	POSITION /TITLE	**JGROUP**	**AUTHORIZED**	**IN POSITION**	**2025/26**	**2026/27**	**2027/28**
Roads-Urban Dvpt	Chief Officer	S	1	1	1	1	1
	Director Urban Development	R	1	0	1	1	1
	Deputy Director Urban Development	Q	1	1	1	1	1
	Ass Director Urban Development	P	1	0	0	1	1
	Municipal Managers	Q	2	2	2	2	2
	Town Administrators	P	2	2	2	2	2
	Structural Engineer	N	3	0	0	1	2
	Electrical Engineer	N	3	0	0	1	1
	Environment Officer	K	8	0	1	2	3
	Physical Planner	K	8	0	0	1	2
	Accountant	K	1	1	0	1	1
	Audit Clerk	F	1	1	1	1	1
	Revenue Clerk	C	6	1	1	2	3
	Revenue Clerk	F	6	1	1	2	3
	Revenue Clerk	H	6	1	1	1	2
	Human Resource Officer	K	1	0	0	1	1

	Support Staff	A	30	25	25	27	30
	Support Staff	B	50	40	43	45	48
	Support Staff	C	30	26	30	30	30
	Support Staff	D	30	21	22	25	28
	Support Staff	E	25	20	20	22	25
	Support Staff	F	40	30	33	35	38
	Incinerator Operators	B	10	5	5	7	9
	Driver	E	6	3	3	4	5
	Driver	F	6	5	5	5	5
	Driver	G	6	3	3	4	6
	Driver	H	6	4	4	5	6
	Office Administrator	J	1	0	0	1	1
	Clerical Officer	H	6	0	0	1	2
	Head of Solid Waste Management	K	1	0	1	1	1
	Cleansing Supervisor	G	8	5	5	7	8
TOTAL			**296**	**190**	**211**	**240**	**269**
Public works and Infrastructure	Director Public Works & Infrastructure	R	1	0	0	1	1
	Deputy Director Public Works & Infrastructure	Q	1	0	1	1	1
	Assistant Director Public Works & Infrastructure	P	1	0	0	1	1
	Architects	K	3	1	0	1	1
	ICT/Communication officer	J	2	2	2	2	2
	Superintendent Roads	L	2	1	1	1	2
	GIS Expert	M	1	1	1	1	1
	Works Officer	L	2	0	1	1	1
	Road Inspector	H	7	3	3	3	3
	Structural Engineer	N	3	1	2	2	2
	Electrical Engineer	N	3	1	1	1	2
	Driver	E	10	4	2	2	2
	Driver	F	6	3	3	3	3
	Driver	G	5	0	1	1	1
	Driver	H	8	1	0	1	2
	Office Administrator	J	1	0	0	1	1

	Clerical Officer	H	6	0	1	2	4
	Plant Operators	D	3	1	0	1	2
	Plant Operators	E	5	1	1	2	3
	Plant Operators	H	10	4	4	5	7
	Plant Operators	J	5	1	1	2	3
	Works Officer	L	3	1	1	2	3
	Draughtsman	J	3	1	1	2	3
TOTAL			**91**	**27**	**27**	**39**	**51**
Roads	Director Roads	R	1	0	1	1	1
	Deputy Director Roads	Q	1	1	1	1	1
	Deputy director road marshals	Q	1	1	1	1	1
	Assistant Director Roads	P	1	1	1	1	1
	ICT/Communication officer	H	2	0	0	1	1
	Superintendent Roads	L	2	0	1	1	2
	GIS Expert	M	1	0	0	1	1
	Works Officer	L	2	0	0	1	1
	Road Inspector	H	7	0	1	2	2
	Architects	L	2	0	1	1	2
	Structural Engineer	N	2	0	0	1	1
	Electrical Engineer	N	2	0	0	1	1
	Environment Officer	K	2	0	0	1	1
	Physical Planner	K	1	0	0	0	1
	Accountant	K	1	0	0	1	1
	Audit Clerk	H	1	0	0	0	1
	Driver	E	10	4	4	5	8
	Driver	F	5	2	2	3	4
	Driver	G	3	1	1	2	3
	Driver	H	5	1	1	2	3
	Driver	J	2	0	0	1	1
TOTALS			**54**	**11**	**15**	**27**	**38**
Transport	Director Transport	R	1	1	1	1	1
	Deputy Director Transport	Q	1	0	0	1	1
	Assistant Director Transport	P	1	0	0	1	1
	Office Administrator	K	1	1	1	1	1
	Clerical Officer	G	6	4	1	1	1
	Driver	E	10	6	1	2	3

	Driver	F	8	2	2	2	3
	Driver	G	15	8	1	2	3
	Driver	H	10	7	3	3	4
TOTALS			**53**	**29**	**10**	**14**	**18**
Fire	Director Fire and Freight	R	1	0	1	1	1
	Deputy Director Fire and Freight	Q	1	0	0	0	1
	Assistant Director Fire and Freight	P	1	0	0	1	1
	Principal Fire Fighter	P	1	0	1	1	1
	Chief Fire Fighter	P	1	1	1	1	1
	Fire Fighters	H	20	19	19	19	20
	Fire Technicians	F	5	0	0	2	3
	ICT/Communication officer	J	2	1	1	1	2
	Support Staff	G	2	0	1	1	2
TOTALS			**34**	**21**	**24**	**27**	**32**

LANDS, PHYSICAL PLANNING AND HOUSING

Lands and physical planning

Section 1: Introduction

Part A: Vision

To be a leading entity in the provision of efficient, equitable and sustainable use of land resource, spatial planning, housing, and living environment.

Part B: Mission

To steer positive land reforms for improvement of livelihood of county citizens through efficient administration, equitable access, secure tenure and controlled development and sustainable housing.

Part C: Performance Overview and Background on the County Department

Sector report summary.

Expenditure trends

Expenditure type	2022/23			2023/24		
	Original	**Revised**	**Actual**	**Original**	**Revised**	**Actual**
Recurrent	47,726,300	66,608,793	48,754,846	57,246,700	49,196,890	48,115,015
Development	35,000,000	20,000,000	13,096,048	123,160,000	123,160,000	15,490,200
Total	**82,726,300**	**86,608,793**	**61,850,894**	**180,406,700**	**172,356,890**	**63,605,215**

Key Achievements based on the planned outputs/services for the year 2023/24.

- Processing of title deed for public lands such as Chuka hospital, DEB primary, Chuka KMTC Campus, National Cereals & Produce Board, Mpukoni hospital, Chogoria Market, Mwimbi/ Murugi/1881- Munga Market, Iriani Catholic Church
- Completion of Marimanti Local Physical and Land Use Plan- Awaiting approval
- Completion of County Spatial Plan- Awaiting Approval
- Completion of Chuka Municipality Integrated Development Plan
- Compulsory land acquisition of Solid waste site at Ntuntuni and Expansion of Itugururu ATI- pending final payment of compensation funds
- Completion of Chuka Muslim Village Local Physical and Land Use Development Plan

- Identification of land for affordable housing project at Chuka, Kathwana, Marimanti, Chiakariga and Chogoria
- Identification and beaconing of public wells within Magumoni and Mugwe Wards
- Development Control- Review and approval of development applications

Challenges

- Continuous boundary dispute delaying adjudications and registrations
- Unforeseen delays in supply chain processes
- High demand for skilled personnel

Going Forward

The county will form county committee to settle lands dispute and fully involve national government leaders. The department shall source for donor funding.

Section 2: Programme Details

Part D: Programme (S) Objectives

Programme	**Sub-Programme**	**Objectives**
Land Policy and Planning	Physical Planning Services	To have an elaborate county spatial framework
Land Policy and Planning	Land administration & management	Ensure security tenure

Part E: Program Details

Summary of Programme Outcomes, Performance Indicators and Budget

County Department	Lands, Physical Planning And Housing						
Budget Program	Land Policy and Planning						
Outcome:	Efficient land use and administration and affordable housing						
Outcome Indicator (maximum of 3)	Baseline year 2023/24 FY	Targets 2024/25	Targets 2025/26	Targets 2026/27	Budget 2024/25	Budget 2025/26	Budget 2026/27
Number of sector plans developed	1	1	1	1	5,000,000	5,000,000	5,000,000

% of plans approved	80%	90%	100%	100%	50,000,000	56,000,000	60,500,000
Number of sections adjudicated	3	3	3	3	8,700,000	9,000,000	10,000,000

Summary of sub-Programme outputs, Performance Indicators and Budget

County Department	Lands, Physical Planning and Housing							
Budget Program	Land Policy and Planning							
Outcome:	Orderly development and Increased Investments							
Sub Programme	Physical Planning Services							
Leading delivery Unit	Physical planning unit							
Output of the sub programme (maximum of 2)	**output indicators (maximum 4)**	**Baseline year 2023/24 FY**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**
Approved County Physical and Land Use Development Plan (CSP).	% complete	80 %	100%	100%	100%	5,000,000	5,500,500	5,700,000
Chuka Sub County Integrated Strategic Urban Development Plan (ISUDP)	Level of completion-Approved Chuka Sub County ISUDP	80 %	100%	100%	100%	6,000,600	6,200,500	6,500,500
	Level of completion-Approved Chuka Town LPLUDP	80 %	100%	100%	100%	4,000,800	4,100,000	4,300,000
	Level of completion-Approved Chuka Town survey Plan	80 %	100%	100%	100%	5,000,000	5,900,000	6,200,000
	Level of completion-	80 %	100%	100%	100%	3,000,000	4,000,000	5,000,000

	Development guidelines							
County Department	Lands, Physical Planning **and** Housing							
Budget Program	Land Policy and Planning							
Outcome:	Increased investment in the county							
Sub Programme	Land administration & management							
Leading delivery Unit	Land and survey unit							
Output of the sub programme (maximum of 2)	**output indicators (maximum 4)**	**Baseline year 2023/24 FY**	**Targets 2025/26**	**Targets 2026/27**	**Targets 2027/28**	**Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**
Mapped and beaconed public lands	Number of parcels of public lands secured	100	100	120	130	10,000,000	18,000,000	20,000,000

Part F: Summary of Expenditure by Programmes, 2023/2024-2027/2028

Programme	Approved budget FY 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Supplementary Revised FY 2024/25	Estimates FY2025/26	Projection FY 2026/27	Projection FY 2027/28
P 1: Land Policy and Planning	172,356,890	63,605,215	101,965,000	88,148,000	153,965,450	161,663,723	169,746,909
Grand Total	**172,356,890**	**63,605,215**	**101,965,000**	**88,148,000**	**153,965,450**	**161,663,723**	**169,746,909**

Part G: Summary of Expenditure by Vote and Economic Classification, 2023/24 -2027/2028

Economic Item	Approved budget FY 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Supplementary Revised FY 2024/25	Estimates FY2025/26	Projection FY 2026/27	Projection FY 2027/28
Current Expenditure	**58,196,890**	**57,115,015**	**55,465,000**	**49,148,000**	**70,865,450**	**74,408,723**	**78,129,159**
Compensation to Employees	45,058,000	45,058,000	38,668,100	38,668,100	38,678,000	40,611,900	42,642,495
Use of Goods and Services	13,138,890	12,057,015	16,796,900	10,479,900	32,187,450	33,796,823	35,486,664
Current Transfers to Govt. Agencies	-	-	-	-	-	-	-
Capital Expenditure	**114,160,000**	**6,490,200**	**46,500,000**	**39,000,000**	**83,100,000**	**87,255,000**	**91,617,750**
Acquisition of Non-Financial Assets	11,000,000	6,490,200	46,500,000	39,000,000	83100000	87255000	91617750
Capital Grants to Govt. Agencies	103,160,000	-	-	-	-	-	-
Other Development	-	**-**	**-**	-	-	-	-
Total Expenditure	**172,356,890**	**63,605,215**	**101,965,000**	**88,148,000**	**153,965,450**	**161,663,723**	**169,746,909**

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2023/2024-2025/26

Economic Classification	Approved budget FY 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Supplementary Revised FY 2024/25	Estimates FY2025/26	Projection FY 2026/27	Projection FY 2027/28
P1: Land Policy and Planning							
SP1.1 : Physical Planning Services							
Current Expenditure	**55,749,480**	**55,419,940**	**48,293,000**	**45,312,000**	**53,468,000**	**56,141,400**	**58,948,470**
Compensation to Employees	45,058,000	45,058,000	38,668,100	38,668,100	38,678,000	40,611,900	42,642,495
Use of Goods and Services	10,691,480	10,361,940	9,624,900	6,643,900	14,790,000	15,529,500	16,305,975
Current Transfers to Govt. Agencies		-	-	-	-	-	-
Capital Expenditure	**114,160,000**	**6,490,200**	**46,500,000**	**39,000,000**	**80,600,000**	**84,630,000**	**88,861,500**
Acquisition of Non-Financial Assets	11,000,000	6,490,200	46,500,000	39,000,000	80,600,000	84,630,000	88,861,500
Capital Grants to Govt. Agencies	103,160,000		-	-	-	-	-
Other Development	-	**-**	-	-	-	-	-
Total Expenditure for SP1.1	**169,909,480**	**61,910,140**	**94,793,000**	**84,312,000**	**134,068,000**	**140,771,400**	**147,809,970**
SP1.2: Land administration & management							
Current Expenditure	**2,447,410**	**1,695,075**	**7,172,000**	**3,836,000**	**17,397,450**	**18,267,323**	**19,180,689**
Compensation to Employees		-	-	-	-	-	-
Use of Goods and Services	2,447,410	1,695,075	7,172,000	3,836,000	17,397,450	18,267,323	19,180,689
Current Transfers to Govt. Agencies		**-**	-	-	-	-	-
Capital Expenditure	**-**	**-**	**-**	**-**	**2,500,000**	**2,625,000**	**2,756,250**
Acquisition of Non-Financial Assets		-		-	2,500,000	2,625,000	2,756,250
Capital Grants to Govt. Agencies		-	-	-	-	-	-

Other Development		-	-	-	-	-	-
Total Expenditure for SP1.2	**2,447,410**	**1,695,075**	**7,172,000**	**3,836,000**	**19,897,450**	**20,892,323**	**21,936,939**
Grand Total	**172,356,890**	**63,605,215**	**101,965,000**	**88,148,000**	**153,965,450**	**161,663,723**	**169,746,909**

PART G: Details of Staff Establishment by Organization Structure (Delivery Units)

Delivery unit	**Position/ title**	**JG**	**Authorized**	**In position**	**2025/26**	**2026/27**	**2027/28**
Lands- physical planning	CECM	T	1	1	1	1	1
	Chief Officer	S	1	1	1	1	1
	Accountant	K	1	1	1	1	1
	Human Resource Officer	K	1	1	1	1	1
	Driver	H	2	2	2	2	2
	Director- physical planning	R	1	0	0	1	1
	Deputy director-physical planning	Q	1	0	0	1	1
	Assistant director-physical planning	P	1	1	1	1	1
	Principal Physical Planner	N	3	2	2	3	3
	Senior Physical Planner	L	4	2	2	2	3
	Physical Planner	K	5	1	2	3	3
	Office administrator	J	5	2	2	2	3
	Clerical officer	F	6	1	2	2	3
	Supply chain management	H	1	0	1	1	1
	Drivers	F	2	1	1	1	2
	Support staff	C	5	0	1	1	2
TOTALS			**40**	**17**	**20**	**24**	**29**
LANDS & SURVEY	Director-lands & survey	R	1	0	0	1	1
	Deputy director- lands & survey	Q	1	0	0	1	1
	Assistant director lands	P	1	0	1	1	1
	Assistant director-survey	P	1	0	0	1	1

	Assistant director-GIS	P	1	0	1	1	1
	Surveyors	H	5	3	3	4	5
	Engineers	K	3	0	0	0	1
	Human resource officer	H	1	0	0	0	1
	Accountant	J	1	0	0	0	1
	Office administrator	J	1	0	0	1	1
	Clerical officer	G	6	2	2	2	3
	Supply chain management	H	1	0	0	0	1
	Drivers	F	2	0	0	1	1
	Support staff	C	5	0	1	2	3
	GIS Officer	L	1	0	0	0	1
	Cartographers	K	3	0	1	1	2
TOTALS			**34**	**5**	**9**	**16**	**25**
HOUSING	Director- housing	R	1	0	1	1	1
	Deputy director -housing	Q	1	1	1	1	1
	Assistant director-housing	P	1	0	0	1	1
	Human resource officer	H	1	0	0	0	1
	Accountant	J	1	0	0	1	1
	Office administrator	G	1	0	1	1	1
	Clerical officer	F	6	1	1	2	3
	Supply chain management	H	1	0	0	1	1
	Drivers	G	2	0	1	1	2
	Support staff	B	5	0	1	2	3
	GIS Officer	L	3	0	0	0	1
TOTALS			**23**	**2**	**6**	**11**	**16**

GENERAL ECONOMIC AND COMMERCIAL AFFAIRS

Trade, Investment Promotion, Energy and Industry.

Section 1: Introduction

Part A: Vision:

A vibrant entrepreneurial and commercialized county economy in Kenya.

Part B: Mission:

To promote, coordinate and implement integrated policies and programmes in trade and Industry for rapid commercialization of the county economy.

Part C: Performance Overview and Background on the County Department

Sector report summary.

The sector works towards achievement of the following strategic goals.

a) Growth and development of commerce
b) Promotion of regional integration and cooperation
c) Employment creation
d) Industrial and entrepreneurship development

Through these strategic initiatives, the department aims to foster economic growth and improve livelihoods. The department is focusing on industrialization to boost its economy. A notable project is the County Aggregation and Industrial Park. This park will feature cold storage and value-addition facilities, benefiting farmers by enhancing the value of their produce, including fish, bananas, avocados, mangoes, and vegetables among others.

Expenditure trends

Expenditure type	2022/23			2023/24		
	Original	**Revised**	**Actual**	**Original**	**Revised**	**Actual**
Recurrent	107,611,500	93,338,118	88,479,814	60,831,880	47,616,530	45,162,760
Development	-	6,000,000	-	523,000,000	109,949,578	2,399,789
Total	**107,611,500**	**99,338,118**	**88,479,814**	**583,831,880**	**157,566,108**	**47,562,549**

Key Achievements based on the planned outputs/services for the year 2023/24.

As a department our key achievement for the plan period were

- Successful inspection and approval of liquor businesses.
- Supporting and mapping of MSMEs in the County.
- Calibration of measuring tools.
- Standardization of measurements.
- Creation of awareness and distribution of alternative sources of energy such as solar.

Challenges

i) Delay in release of funds by National Treasury affecting implementation of planned activities.

ii) Delay in financing for the national financed projects, therefore affecting planned implementation process for the CAIP

iii) The department is significantly facing challenges due to understaffing especially for the weights and measures officer, which is affecting productivity due to increased employee overload.

Going Forward

The department needs increased funding in the coming financial year to enable it achieves its goals, objective, and mission. Additionally, the department would wish to have a weights and measures officer employed to enhance regulatory compliance, promote fair trade practices, and strengthen service delivery in line with its mandate. In line with this the department will work with the County Public Service Board to prioritize filling vacant position. Going forward and to improve on efficiency, there is need to invest in digital workflow systems.

Section 2: Programme Details

Part D: Programme (S) Objectives

Programme	Sub-Programme	Objectives
Energy Resource Development & Management	Energy Resource Development & Management	Distribution of alternative sources of energy
General administration, planning and support services	General Administration Services	General Administration Services
Industrial Development and Investment	Industrial Development	To promote growth of Industries
	Consumer Protection & Fair-Trade Practices	To promote growth of Industries

Part E: Program Details

Summary of Programme Outcomes, Performance Indicators and Budget

County Department	Trade, Investment Promotion, Industry and energy						
Budget Program	Energy Resource Development & Management						
Outcome:	Sustainable and reliable energy supply enhanced						
Outcome Indicator	Baseline year 2023/24 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Number of households and public facilities connected to National Power grid.	50	70	100	120	36,101,480	37,906,554	39,801,882
Number of public institutions using energy efficient technologies	3	5	6	6	18,000,400	18,900,420	19,845,441
County Department	Trade, Investment Promotion, Industry and energy						
Budget Program	Industrial Development and Investment						
Outcome:	Industrial Park established.						
Outcome Indicator	Baseline year 2023/24 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
% utilization of industrial space	0	0	10	20	202,730,000	212,866,500	223,509,825

Summary of sub-Programme outputs, Performance Indicators and Budget

County Department	Trade, Investment Promotion, Industry and energy							
Budget Program	Energy Resource Development & Management							
Outcome:	Reduced reliance on wood fuel and kerosene.							
Sub Programme	Energy Resource Development & Management							
Leading delivery Unit	Directorate, Energy							
Output of the sub programme	output indicators	Baseline year 2023/24 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28

households and public facilities connected to National Power grid	Number of households and public facilities connected to National Power grid	50	70	100	120	36,101,480	37,906,554	39,801,882
household and public facilities using energy efficient technology	Number of household and public facilities using energy efficient technology	3	1	1	2	18,000,400	18,900,420	19,845,441
County Department	Trade, Investment Promotion, Industry and energy							
Budget Program	Industrial Development and Investment							
Outcome:	Increase in trade returns							
Sub Programme	Industrial Development							
Leading delivery Unit	Directorate, Trade and industry							
Output of the sub programme	output indicators	Baseline year 2023/24 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Industrial Park established	Number of Industrial Park established	0	1	1	1	181,230,000	190,291,500	199,806,075
County Department	Trade, Investment Promotion, Industry and energy							
Budget Program	Industrial Development and Investment							
Outcome:	Increase in trade returns							
Sub Programme	Consumer Protection & Fair-Trade Practices							
Leading delivery Unit	Directorate, Trade and Industry							
Output of the sub programme	Output indicators	Baseline year 2023/24 FY	Targets 2025/26	Targets 2026/27	Targets 2027/28	Budget 2025/26	Budget 2026/27	Budget 2027/28
Markets Fumigated	Number of Markets Fumigated	0	30	30	30	12,900,000	13,545,000	14,222,250
Supported MSMEs	Number of MSMEs Supported	30	50	70	100	6,450,000	6,772,500	7,111,125

Producer business groups formed	Number of producer business groups formed	10	20	20	30	2,150,000	2,257,500	2,370,375

Part F: Summary of Expenditure by Programmes, 2023/2024-2027/2028

Programme	Revised Supplementary 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Supplementary Revised FY 2024/25	Estimates FY2025/26	Projection FY 2026/27	Projection FY 2027/28
Energy Resource Development & Management	4,985,078.00	2,517,439.00	47,101,880	38,351,480	54,101,880	56,806,974	59,647,323
General administration, planning and support services	51,873,230	44,886,720	0	0	0	0	0
Industrial Development and Investment	100,707,800	158,390	265,730,000	155,860,000	202,730,000	212,866,500	223,509,825
Grand Total	**157,566,108**	**47,562,549**	**312,831,880**	**194,211,480**	**256,831,880**	**269,673,474**	**283,157,148**

Part G: Summary of Expenditure by Vote and Economic Classification, 2024/25 -2027/2028

Particulars	Approved budget FY 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Supplementary Revised FY 2024/25	Estimates FY2025/26	Projection FY 2026/27	Projection FY 2027/28
Current Expenditure	**47,616,530**	**45,162,760**	**52,831,880**	**41,211,480**	**56,831,880**	**59,673,474**	**62,657,148**
Compensation to Employees	44,101,480	44,101,480	34,101,480	34,101,480	36,101,480	37,906,554	39,801,882
Use of Goods and Services	3,515,050	1,061,280	18,730,400	7,110,000	20,730,400	21,766,920	22,855,266
Current Transfers to Govt. Agencies	0	0	0	0	0	0	0
Capital Expenditure	**109,949,578**	**2,399,789**	**260,000,000**	**153,000,000**	**200,000,000**	**210,000,000**	**220,500,000**
Acquisition of Non-Financial Assets	9,949,578	2,399,789	110,000,000	3,000,000	50,000,000	52,500,000	55,125,000
Capital Grants to Govt. Agencies	100,000,000	0	150,000,000	150,000,000	150,000,000	157,500,000	165,375,000
Other Development	0	0	0	0	0	0	0
Total Expenditure	**157,566,108**	**47,562,549**	**312,831,880**	**194,211,480**	**256,831,880**	**269,673,474**	**283,157,148**

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2023/2024-2025/26

Economic Classification	Revised Supplementary 2023/24	Actual FY 2023/24	Budget FY 2024/2025	Supplementary Revised FY 2024/25	Budget Estimates 2025/26	Projection 2026/27
P 1. Energy Resource Development & Management						
SP 1.1: Energy Resource Development & Management						
Current Expenditure	**185,500**	**117,650**	**37,101,880**	**35,351,480**	**39,101,880**	**41,056,974**
Compensation to Employees	0	0	34,101,480	34,101,480	36,101,480	37,906,554
Use of Goods and Services	185,500	117,650	3,000,400	1,250,000	3,000,400	3,150,420
Current Transfers to Govt. Agencies	0	0	0	0	0	0
Capital Expenditure	**4,799,578**	**2,399,789**	**10,000,000**	**3,000,000**	**15,000,000**	**15,750,000**
Acquisition of Non-Financial Assets	4,799,578	2,399,789	10,000,000	3,000,000	15,000,000	15,750,000
Capital Grants to Govt. Agencies	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure for SP	**4,985,078**	**2,517,439**	**47,101,880**	**38,351,480**	**54,101,880**	**56,806,974**
Economic Classification	**Revised Supplementary 2023/24**	**Actual FY 2023/24**	**Budget FY 2024/2025**	**Supplementary Revised FY 2024/25**	**Budget Estimates 2025/26**	**Projection 2026/27**
P 2 General administration, planning and support services						
SP 2.1: General Administration and Support Services						
Current Expenditure	**46,873,230**	**44,886,720**	**0**	**0**	**0**	**0**
Compensation to Employees	44,101,480	44,101,480	0	0	0	0
Use of Goods and Services	2,771,750	785,240	0	0	0	0
Current Transfers to Govt. Agencies	0	0	0	0	0	0
Capital Expenditure	**5,000,000**	**0**	**0**	**0**	**0**	**0**
Acquisition of Non-Financial Assets	5,000,000	-	0	0	0	0
Capital Grants to Govt. Agencies	0	0	0	0	0	0
Other Development	0	0	0	0	0	0

Total Expenditure for SP	**51,873,230**	**44,886,720**	**0**	**0**	**0**	**0**
P 3. Industrial Development and Investment						
SP 3.1 Consumer Protection & Fair-Trade Practices						
Current Expenditure	**0**	**0**	**9,500,000**	**2,250,000**	**11,500,000**	**12,075,000**
Compensation to Employees	0	**0**	0	0	0	0
Use of Goods and Services	0	0	9,500,000	2,250,000	11,500,000	12,075,000
Current Transfers to Govt. Agencies	0	0	0	0	0	0
Capital Expenditure	**150,000**	**0**	**0**	**0**	**10,000,000**	**10,500,000**
Acquisition of Non-Financial Assets	150,000	-	0	0	10,000,000	10,500,000
Capital Grants to Govt. Agencies	0	0	0	0	0	0
Other Development	0	0	0	0	0	0
Total Expenditure for SP1	**150,000**	**0**	**9,500,000**	**2,250,000**	**21,500,000**	**22,575,000**
P 3. Industrial Development and Investment						
SP 3.2 Industrial Development						
Current Expenditure	**557,800**	**158,390**	**6,230,000**	**3,610,000**	**6,230,000**	**6,541,500**
Compensation to Employees	0	0	0	0	0	0
Use of Goods and Services	557,800	158,390	6,230,000	3,610,000	6,230,000	6,541,500
Current Transfers to Govt. Agencies	0	0	0	0	0	0
Capital Expenditure	**100,000,000**	**0**	**250,000,000**	**150,000,000**	**175,000,000**	**183,750,000**
Acquisition of Non-Financial Assets	0	0	100,000,000	0	25,000,000	26,250,000
Capital Grants to Govt. Agencies	100,000,000	0	150,000,000	150,000,000	150,000,000	157,500,000
Other Development	0	0	0	0	0	0
Total Expenditure for SP2	**100,557,800**	**158,390**	**256,230,000**	**153,610,000**	**181,230,000**	**190,291,500**
Grand Total	**157,566,108**	**47,562,549**	**312,831,880**	**194,211,480**	**256,831,880**	**269,673,474**

PART G: Details of Staff Establishment by Organization Structure (Delivery Units)

DELIVERY UNIT	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2024/25		PROJECTIONS FOR STAFF ESTABLISHMENT		
	POSITION TITLE	JOB GROUP	AUTHORIZED	IN POSITION	2025/26	2026/27	2027/28
Trade and Investment, Industry and Energy	Chief Officer	S	1	1	0	0	0
Trade and Investment, Industry and Energy	Director	R	1	1	0	0	0
Trade and Investment, Industry and Energy	Deputy Director	P	1	1	0	0	0
Trade and Investment, Industry and Energy	Accountant	K	1	1	0	0	0
Trade and Investment, Industry and Energy	Weights and Measures Officer I	K	9	1	3	2	4
Trade and Investment, Industry and Energy	Office Administrator	J	2	1	0	0	1
Trade and Investment, Industry and Energy	Clerical Officer II	F	6	1	2	1	2
Trade and Investment, Industry and Energy	Revenue Inspector	J	6	1	3	2	0
Trade and Investment, Industry and Energy	Market Attendant	B	6	1	1	1	3
Trade and Investment, Industry and Energy	**TOTAL**		**33**	**8**			