

# COUNTY GOVERNMENT OF KITUI

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## **MINISTRY OF FINANCE, ECONOMIC PLANNING & REVENUE MANAGEMENT**

*Department Of Economic Planning & Budgeting*

## **FY2025/26 BUDGET IMPLEMENTATION REVIEW REPORT**

### **QUARTER THREE**

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# FOREWORD

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The Quarter Three Budget Implementation Review Report for FY 2025/2026 provides a comprehensive assessment of the County Government of Kitui's fiscal performance and implementation progress for the period ending 31st March 2026. This report is prepared pursuant to Section 166 of the Public Finance Management Act, 2012, which mandates county governments to monitor, evaluate, and report on budget implementation performance on a quarterly basis.

This review comes at a critical point in the financial year, providing an opportunity to evaluate the extent to which approved budgetary allocations are being translated into tangible service delivery outcomes, development progress, and institutional performance. It further offers strategic insights into implementation strengths, emerging fiscal risks, and areas requiring corrective intervention as the County advances toward full-year budget execution.

During the quarter under review, the County operated within a revised fiscal framework shaped by Supplementary I budget adjustments, which largely incorporated revoted resources from FY 2024/2025 to preserve continuity of ongoing programmes and safeguard completion of priority projects. This approach reflects prudent fiscal stewardship by ensuring that previously committed investments are sustained and aligned with realistic implementation pathways.

By the end of Quarter Three, the County had achieved overall expenditure absorption of 35.13 percent, with recurrent expenditure maintaining operational stability and development expenditure progressively advancing across multiple sectors. While implementation performance remains positive in several strategic sectors, particularly health, governance, agriculture, and revenue management, the report also highlights the need for accelerated project execution in key infrastructure and capital-intensive sectors to ensure that approved budgets fully translate into transformative development outcomes.

Revenue realization performance has been particularly encouraging, with the County surpassing its quarterly own source revenue target and demonstrating strengthened local revenue mobilization capacity. This achievement underscores the County's continued commitment to enhancing fiscal sustainability, improving internal resource generation, and reducing vulnerability to external fiscal pressures.

As we move into Quarter Four, our collective focus must be on strengthening implementation momentum, accelerating procurement and project delivery, enhancing expenditure efficiency, and ensuring that all sectors maximize available fiscal space to achieve the County's development objectives.

The County Government of Kitui remains steadfast in its commitment to responsible financial management, improved service delivery, and sustainable socio-economic transformation for all citizens.

Together, we remain committed to building a fiscally resilient, development-focused, and accountable County Government that delivers meaningful and lasting impact to the people of Kitui County.



**Peter Mwikya Kilonzo**

**County Executive Committee Member**

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

# ACKNOWLEDGEMENT

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The successful preparation of the Quarter Three Budget Implementation Review Report for FY 2025/2026 stands as a testament to the unwavering dedication, technical excellence, and institutional synergy demonstrated across the County Government of Kitui.

At the highest level, profound appreciation is extended to His Excellency the Governor and the County Executive Committee Member for Finance and Economic Planning for their visionary leadership, steadfast policy direction, and enduring commitment to strengthening fiscal discipline, transparency, and accountable governance. Their strategic stewardship continues to shape a public financial management framework that is responsive, development-oriented, and anchored on sustainable service delivery.

The Department of Economic Planning, Budget, and Revenue Management deserves exceptional commendation for its professionalism, analytical rigor, and technical precision in consolidating departmental submissions, interrogating budget performance, conducting fiscal analysis, and structuring this report into a comprehensive strategic accountability instrument. Their work continues to reinforce the County's commitment to modern, data-driven public finance management.

We equally recognize all County Ministries, Departments, Municipal Administrations, and spending entities whose cooperation, timely reporting, and commitment to performance accountability provided the critical financial and operational data that underpins this report. Their institutional participation reflects a shared commitment to strengthening budget credibility and ensuring public resources are effectively aligned with county priorities.

The County Government further recognizes the critical role of development partners, oversight agencies, and the citizens of Kitui County, whose continued engagement, scrutiny, and support reinforce the principles of participatory governance, transparency, and public accountability.

This report is therefore not merely a fiscal review document, it is the product of a collective institutional resolve to uphold sound public financial management, safeguard public resources, and advance transformative socio-economic development.

To all individuals, departments, and stakeholders who contributed to this process, your dedication continues to strengthen the County's journey toward fiscal excellence, responsive governance, and sustainable prosperity for the people of Kitui County.



**Patrick Masila Munuve**  
**Chief Officer**  
**ECONOMIC PLANNING & BUDGETTING**

## EXECUTIVE SUMMARY

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The Quarter Three Budget Implementation Review Report for FY 2025/2026 presents a comprehensive assessment of the County Government's fiscal performance for the period ending 31st March 2026, examining budget execution across revenue realization, recurrent and development expenditure, departmental absorption, economic classification, and the impact of Supplementary I budget adjustments.

During the period under review, the County operated within a revised budget framework of KSh 14.75 billion following approval of Supplementary I Estimates, up from the original printed estimates of KSh 14.27 billion. This represents a net increase of KSh 470.59 million or 3.30 percent, largely driven by budget revotes from FY 2024/2025. These revotes were essential in preserving implementation continuity for ongoing projects, sustaining contractual obligations, and facilitating completion of previously approved programmes whose execution extended beyond the preceding fiscal year. The supplementary revisions therefore primarily served as a fiscal continuity instrument rather than an expansionary spending framework.

By the close of Quarter Three, the County had an aggregate available budget of KSh 9.54 billion, against which total expenditure amounted to KSh 3.35 billion, translating to an overall absorption rate of 35.13 percent. This performance indicates steady fiscal implementation progress, although stronger acceleration will be required in Quarter Four to fully achieve annual budget execution targets.

Recurrent expenditure remained the primary driver of implementation, with KSh 2.63 billion utilized out of KSh 5.12 billion, representing 51.36 percent absorption. This reflects relatively stable operational continuity across county institutions, particularly in governance, healthcare, and administrative functions. Compensation to employees, use of goods and services, medical insurance, and core service delivery expenditures remained the dominant recurrent cost centers, underscoring the County's sustained focus on maintaining workforce stability and uninterrupted public service provision.

The Ministry of Health and Sanitation emerged as the strongest performing spending entity, recording total expenditure of KSh 1.30 billion and an absorption rate of 64.08 percent. This performance reflects continued prioritization of healthcare service delivery, personnel support, and sectoral operational sustainability. The Office of the Governor, County Assembly Service Board, and Agriculture and Livestock also demonstrated relatively stable implementation momentum.

Development expenditure, however, remained comparatively low, with KSh 725.01 million expended out of KSh 4.43 billion, resulting in an absorption rate of 16.37 percent. While below full implementation expectations, this performance is partly attributable to the phased nature of capital investments, procurement processes, contractor mobilization timelines, and certification requirements that characterize infrastructure and project-based spending. Key development sectors such as Roads, Education, Energy, and Finance recorded modest absorption rates, suggesting substantial implementation opportunities remain in the final quarter.

Notably, Agriculture and Livestock, Lands, Housing and Urban Development, and Water and Irrigation demonstrated relatively stronger development implementation compared to other technical sectors, indicating encouraging progress in selected productive and infrastructure areas.

Revenue performance during Quarter Three was particularly encouraging. The County realized KSh 284.89 million in own source revenue against a quarterly target of KSh 279.81 million, achieving an overall realization rate of 101.81 percent. This performance exceeded target collections by KSh 5.08 million and reflects strengthened revenue administration, improved compliance, and growing local revenue resilience. The Ministry of Health and Sanitation remained the largest contributor to own source revenue, while key municipal and administrative units also posted strong collection performance.

Despite the positive aggregate revenue outcome, sectoral disparities in revenue realization remain evident, particularly within Trade, Energy, Agriculture, and select social sectors, highlighting the need for targeted revenue enhancement strategies and improved diversification of county revenue streams.

The economic classification analysis further reveals that recurrent expenditures—particularly salaries, operational costs, and employee welfare—continue to dominate county spending patterns. Development-oriented vote lines such as infrastructure, roads, buildings, and capital works remain under implementation, with significant portions expected to mature in subsequent quarters.

Overall, Quarter Three performance reflects a County Government that has maintained fiscal stability, operational continuity, and positive revenue momentum while progressively implementing its development agenda. However, substantial opportunities remain for accelerated project execution, stronger procurement efficiency, enhanced contractor performance, and improved absorption of revoted development resources.

As the County transitions into Quarter Four, strategic emphasis should be placed on:

- (i) Accelerating implementation of revoted and stalled development projects;
- (ii) Strengthening procurement and project supervision systems;
- (iii) Enhancing expenditure efficiency across underperforming sectors;
- (iv) Sustaining strong own source revenue performance;
- (v) Improving budget execution alignment with approved sector priorities;
- (vi) Reinforcing fiscal discipline and budget credibility.

With focused corrective action, strengthened implementation oversight, and sustained fiscal management reforms, the County remains well-positioned to significantly improve overall budget absorption, complete key development priorities, and deliver measurable socio-economic outcomes by the end of FY 2025/2026.

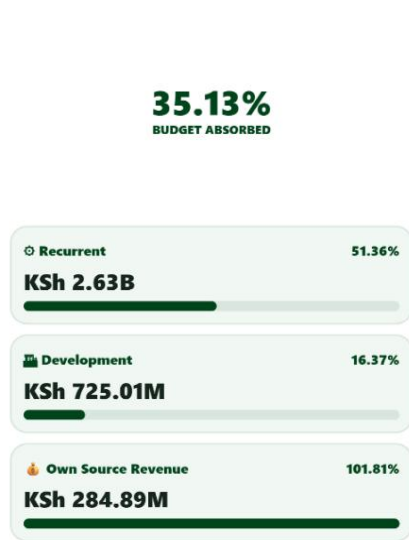
# FY2025/26 QUARTER THREE BUDGET IMPLEMENTATION REVIEW

Executive Summary Fiscal Dashboard

**Overall Absorption:**  
35.13%

REVISED BUDGET <b>KSh 14.75B</b>	Q3 AVAILABLE BUDGET <b>KSh 9.54B</b>	TOTAL EXPENDITURE <b>KSh 3.35B</b>	OSR REALIZATION <b>101.81%</b>
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## Strategic Fiscal Pulse



**Fiscal reality:** County operations remain stable, but development implementation significantly lags. Recurrent systems are functioning, yet capital delivery requires stronger execution discipline.

**Quarter Four priority:** accelerate procurement, unlock revoted projects, and tighten implementation oversight.

## Quarter Three Executive Summary Metrics

<b>SUPPLEMENTARY I ADJUSTMENT</b> <b>+KSh 470.59M</b> Budget increased by 3.30%, largely driven by FY2024/25 revotes to preserve continuity of unfinished projects and contractual obligations.	<b>BEST SPENDING ENTITY</b> <b>Health &amp; Sanitation</b> KSh 1.30B expenditure, 64.08% absorption, reflecting strong service delivery prioritization.
<b>REVENUE STRENGTH</b> <b>101.81%</b> County exceeded OSR target by KSh 5.08M, showing improved compliance and resilient local revenue systems.	<b>DEVELOPMENT WEAKNESS</b> <b>KSh 3.70B Unspent</b> Large development balances indicate procurement delays, contractor mobilization bottlenecks, and phased capital implementation pressures.
<b>TOP SUPPLEMENTARY GAIN</b> <b>County Assembly Board</b> +KSh 201.77M increase, largely linked to revoted institutional and infrastructure commitments.	<b>HIGHEST SECTORAL GROWTH</b> <b>Energy &amp; Environment</b> +30.75% upward revision, likely tied to climate, forestry and environmental continuity programmes.
<b>STRATEGIC RISK</b> <b>Low Capital Absorption</b> Without accelerated Q4 implementation, several infrastructure priorities risk delayed socio-economic impact.	<b>FORWARD OUTLOOK</b> <b>Execution Acceleration</b> Improved project supervision, procurement reform and fiscal discipline are critical for year-end performance.

# CHAPTER ONE: ADJUSTMENT AS ARISING FROM FY2025/26 SUPPLEMENTARY BUDGET ONE

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The FY 2025/2026 Supplementary I budget adjustments reflect a strategic fiscal restructuring primarily driven by the incorporation of budget revotes from the previous financial year, rather than entirely new resource inflows. The overall county budget increased from KSh 14.27 billion in the printed estimates to KSh 14.75 billion under the approved supplementary estimates, representing a net increase of KSh 470.59 million or 3.30 percent.

This upward revision largely reflects the reallocation of unspent balances and carried-forward commitments from FY 2024/2025 into the current financial year to facilitate continuity of ongoing projects, preserve implementation momentum, and ensure that previously committed programmes are completed. In this context, the supplementary budget serves as a fiscal continuity mechanism, enabling the County to sustain unfinished projects and operational obligations without disrupting strategic development priorities.

The inclusion of revoted funds is particularly significant in capital-intensive and project-oriented sectors, where procurement timelines, contractor performance, implementation delays, and phased execution often result in incomplete expenditure within a single fiscal cycle.

The County Assembly Service Board recorded the largest increase, receiving an additional KSh 201.77 million, equivalent to a 19.29 percent adjustment. This likely reflects revoted allocations tied to incomplete institutional projects, operational commitments, or legislative infrastructure requirements carried forward from the previous year.

The Ministry of Energy, Environment, Forestry and Natural Resources posted a substantial 30.75 percent increase, amounting to KSh 167.78 million, suggesting the continuation of climate, environmental conservation, or infrastructure programmes whose implementation extended beyond the prior fiscal year.

Similarly, the Ministry of Roads, Public Works and Transport received an additional KSh 119.46 million (12.46 percent), reflecting the revote of infrastructure-related commitments, road works, and capital projects requiring completion under the current fiscal framework. The Ministry of Finance, Economic Planning and Revenue Management also registered a notable increase of KSh 118.47 million (14.28 percent), likely supporting ongoing strategic projects, planning functions, or externally supported programmes with implementation spillover.

The County Public Service Board and Lands, Housing and Urban Development also benefited from upward revisions, indicating continuity of institutional and infrastructure-related commitments.

Conversely, downward adjustments in ministries such as Health, Agriculture, Water, Education, and the Office of the Governor largely reflect internal rationalization and reprioritization rather than fiscal contraction. These reductions may indicate completed obligations, reallocation of slower-moving projects, or balancing adjustments to accommodate revote pressures elsewhere in the budget framework.

Ministry/ Spending Entity	Printed Estimate	Supplementary I Approved Estimates	Net Change	% Change
A. Office of The Governor	2,399,726,803	2,341,807,594	(57,919,209)	-2.41%
B. Office of the Deputy Governor	197,709,395	195,709,395	(2,000,000)	-1.01%
C. Ministry of Water and Irrigation	695,550,016	675,550,016	(20,000,000)	-2.88%
D. Education Training and Skills Development	1,052,540,975	1,038,139,169	(14,401,806)	-1.37%
E. Ministry of Roads, Public Works and Transport	958,980,248	1,078,435,850	119,455,602	12.46%
F. Health and Sanitation	4,152,572,398	4,107,075,794	(45,496,604)	-1.10%
G. Trade Industry MSMs Innovation & Cooperatives	648,601,207	655,320,644	6,719,437	1.04%
H. Ministry of Energy Environment Forestry & Natural Resources	545,655,980	713,438,406	167,782,426	30.75%
I. Ministry of Culture Gender Youth ICT Sports and Social Services	268,444,991	253,444,991	(15,000,000)	-5.59%
J. Ministry of Finance Economic Planning and Revenue Management	829,722,155	948,194,248	118,472,093	14.28%
K. Ministry of Agriculture and Livestock	824,773,642	800,428,135	(24,345,507)	-2.95%
L. Ministry of Lands Housing and Urban Development	578,941,162	604,492,050	25,550,888	4.41%
M. County Public Service Board	75,470,928	85,470,928	10,000,000	13.25%
N. County Assembly Service Board	1,046,077,555	1,247,849,948	201,772,393	19.29%
<b>Grand Total</b>	<b>14,274,767,455</b>	<b>14,745,357,168</b>	<b>470,589,713</b>	<b>3.30%</b>

## FY2025/26 SUPPLEMENTARY BUDGET I ADJUSTMENTS

Strategic fiscal restructuring arising mainly from revotes from FY2024/25

Net Increase: 3.30%

PRINTED ESTIMATE KSh 14.27B	SUPPLEMENTARY I KSh 14.75B	NET ADJUSTMENT KSh 470.59M	FISCAL DRIVER Revotes
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### Adjustment Storyline

**3.30%**  
BUDGET GROWTH

**Largest Increase** +19.29%  
**County Assembly Service Board**

**Highest % Increase** +30.75%  
**Energy & Natural Resources**

**Largest % Reduction** -5.59%  
**Culture, Youth, ICT & Sports**

**Fiscal interpretation:** this is not a simple budget expansion. The adjustment is mainly a continuity mechanism, bringing forward unspent balances and incomplete FY2024/25 commitments into FY2025/26.

**Blunt reading:** revotes are useful, but they also expose prior-year implementation delays. The strongest follow-up should be on sectors with major upward revisions.

### Supplementary Adjustment Matrix

MINISTRY / SPENDING ENTITY	PRINTED	SUPP. I	CHANGE	%
Office of The Governor	2.40B	2.34B	(57.92M)	-2.41%
Deputy Governor	197.71M	195.71M	(2.00M)	-1.01%
Water and Irrigation	695.55M	675.55M	(20.00M)	-2.88%
Education & Skills	1.05B	1.04B	(14.40M)	-1.37%
Roads & Public Works	958.98M	1.08B	119.46M	12.46%
Health and Sanitation	4.15B	4.11B	(45.50M)	-1.10%
Trade, MSMEs & Cooperatives	648.60M	655.32M	6.72M	1.04%
Energy & Natural Resources	545.66M	713.44M	167.78M	30.75%
Culture, Youth, ICT & Sports	268.44M	253.44M	(15.00M)	-5.59%
Finance & Planning	829.72M	948.19M	118.47M	14.28%
Agriculture & Livestock	824.77M	800.43M	(24.35M)	-2.95%
Lands, Housing & Urban Dev.	578.94M	604.49M	25.55M	4.41%
County Public Service Board	75.47M	85.47M	10.00M	13.25%
County Assembly Service Board	1.05B	1.25B	201.77M	19.29%
<b>Grand Total</b>	<b>14.27B</b>	<b>14.75B</b>	<b>470.59M</b>	<b>3.30%</b>

## CHAPTER TWO: QUARTE THREE EXPENDITURE ANALYSIS

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### 2.1 Total Expenditure by Spending Entity/Ministry

During the third quarter of FY 2025/2026, the County Government had an aggregate available budget of KSh 9.54 billion across all spending entities, of which KSh 3.35 billion was utilized, representing an overall absorption rate of 35.13 percent. This level of execution reflects continued progress in budget implementation during the period under review, while also indicating the need for accelerated expenditure momentum in the final quarter to ensure full realization of planned annual development and service delivery objectives.

The Ministry of Health and Sanitation recorded the highest expenditure performance, utilizing KSh 1.30 billion out of its KSh 2.03 billion available budget, achieving an absorption rate of 64.08 percent. This strong performance demonstrates sustained prioritization of essential healthcare services, personnel costs, and operational continuity, positioning the sector as a leading contributor to overall county budget execution.

The Office of the Governor and the Office of the Deputy Governor also maintained relatively stable implementation trajectories, recording absorption rates of 44.17 percent and 43.99 percent respectively. These results reflect steady operational support toward governance coordination, administrative service delivery, and institutional management functions.

The Ministry of Agriculture and Livestock posted commendable progress with 40.23 percent absorption, suggesting encouraging implementation of agricultural support programmes and sector interventions. Similarly, the County Public Service Board and County Assembly Service Board recorded moderate implementation levels of 37.57 percent and 36.19 percent respectively, reflecting continued institutional functionality.

Several sectors, particularly those with substantial capital and infrastructure mandates, recorded lower expenditure levels by the end of Quarter Three. For example, the Ministry of Roads, Public Works and Transport absorbed 7.95 percent of its budget, while Education, Training and Skills Development recorded 6.38 percent. Although these levels remain below full implementation expectations at this stage, it is important to note that infrastructure and capital-intensive programmes often experience phased execution patterns due to procurement timelines, project mobilization requirements, contractor sequencing, and certification processes. Consequently, significant portions of these budgets are expected to be implemented progressively, with stronger expenditure acceleration anticipated toward the latter part of the financial year.

Similarly, Trade, Industry, MSMEs, Innovation and Cooperatives (14.56 percent), Energy, Environment, Forestry and Natural Resources (17.55 percent), and Finance, Economic Planning and Revenue Management (20.26 percent) registered moderate absorption levels, indicating that implementation structures are active but would benefit from enhanced execution speed to maximize annual programmed outcomes.

The Ministry of Water and Irrigation (30.28 percent) and Lands, Housing and Urban Development (28.07 percent) demonstrated moderate progress, reflecting ongoing implementation of sector projects, though additional acceleration will be important to ensure timely completion of planned investments.

**Table 1: Q3 EXPENDITURE BY SPENDING ENTITY/MINISTRY**

MINISTRY/SPENDING ENTITY	Q3 AVAILABLE BUDGET	Q3 EXPENDITURE	VARIANCE	% abs
A. Office of The Governor	1,572,166,867	694,486,018	877,680,849	44.17
B. Office of the Deputy Governor	123,937,606	54,515,027	69,422,579	43.99
C. Ministry of Water and Irrigation	542,614,670	164,283,332	378,331,338	30.28
D. Education Training and Skills Development	507,697,863	32,390,019	475,307,844	6.38
E. Ministry of Roads, Public Works and Transport	867,933,519	68,997,308	798,936,211	7.95
F. Health and Sanitation	2,027,032,983	1,299,023,925	728,009,058	64.08
G. Trade Industry MSMs Innovation & Cooperatives	528,846,400	77,009,300	451,837,100	14.56
H. Ministry of Energy Environment Forestry & Natural Resources	568,030,966	99,672,079	468,358,887	17.55
I. Ministry of Culture Gender Youth ICT Sports and Social Services	170,513,752	41,474,149	129,039,603	24.32
J. Ministry of Finance Economic Planning and Revenue Management	749,689,204	151,852,993	597,836,211	20.26
K. Ministry of Agriculture and Livestock	562,118,711	226,154,875	335,963,836	40.23
L. Ministry of Lands Housing and Urban Development	455,194,043	127,773,846	327,420,197	28.07
M. County Public Service Board	60,010,599	22,545,385	37,465,214	37.57
N. County Assembly Service Board	808,900,545	292,719,559	516,180,986	36.19
<b>Grand Total</b>	<b>9,544,687,728</b>	<b>3,352,897,815</b>	<b>6,191,789,913</b>	<b>35.13</b>

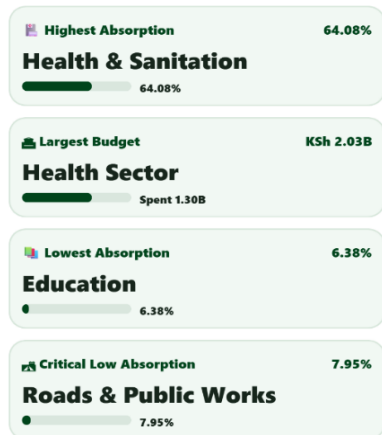
### Q3 EXPENDITURE BY SPENDING ENTITY / MINISTRY

Quarter Three Budget Implementation Performance - Ministry Absorption Dashboard

**Overall Absorption: 35.13%**



#### Performance Highlights



**Fiscal reading:** The spending pattern is uneven. Health, Governor's Office, Agriculture and County Assembly show relatively stronger execution, while Education and Roads are serious absorption weak points.

**Management pressure:** Large variances in Roads, Finance, Education, Environment and Trade require targeted implementation follow-up before year-end.

#### Ministry Absorption Matrix

SPENDING ENTITY / MINISTRY	BUDGET	EXPENDITURE	VARIANCE	ABSORPTION
Office of The Governor	1.57B	694.49M	877.68M	44.17%
Office of the Deputy Governor	123.94M	54.52M	69.42M	43.99%
Water and Irrigation	542.61M	164.28M	378.33M	30.28%
Education, Training & Skills Development	507.70M	32.39M	475.31M	6.38%
Roads, Public Works & Transport	867.93M	68.99M	798.94M	7.95%
Health and Sanitation	2.03B	1.30B	728.01M	64.08%
Trade, Industry, MSMEs & Cooperatives	528.85M	77.01M	451.84M	14.56%
Energy, Environment & Natural Resources	568.03M	99.67M	468.36M	17.55%
Culture, Youth, ICT, Sports & Social Services	170.51M	41.47M	129.04M	24.32%
Finance, Planning & Revenue Management	749.69M	151.85M	597.84M	20.26%
Agriculture and Livestock	562.12M	226.15M	335.96M	40.23%
Lands, Housing & Urban Development	455.19M	127.77M	327.42M	28.07%
County Public Service Board	60.01M	22.55M	37.47M	37.57%
County Assembly Service Board	808.90M	292.72M	516.18M	36.19%
<b>Grand Total</b>	<b>9.54B</b>	<b>3.35B</b>	<b>6.19B</b>	<b>35.13%</b>

## 2.2 Expenditure by Economic Classification

During Quarter Three of FY 2025/2026, the County Government's expenditure by economic classification demonstrates continued operational stability while highlighting the progressive nature of development implementation, particularly for large-scale capital investments whose expenditure is expected to intensify toward the latter stages of the financial year.

The County had a total available budget of KSh 9.54 billion, against which KSh 3.35 billion was expended, translating to an overall absorption rate of 35.13 percent. Of this, recurrent expenditure accounted for the majority of implementation, recording KSh 2.63 billion in spending against an allocation of KSh 5.12 billion, representing 51.36 percent absorption. This reflects stable execution of core government functions, including personnel compensation, operational service delivery, and institutional continuity.

Compensation to permanent staff remained the largest recurrent expenditure driver, with KSh 1.49 billion utilized out of KSh 2.58 billion, translating to 57.66 percent absorption. This indicates sustained prioritization of employee remuneration and continuity of public service operations across county sectors. Casual wages also recorded a relatively strong absorption rate of 60.81 percent, reinforcing labor continuity in operational programmers.

Use of Goods and Services similarly demonstrated solid implementation, with KSh 989.74 million expended out of KSh 1.74 billion, representing 57.03 percent absorption. This expenditure category reflects ongoing support for administrative functions, field operations, supplies, and routine service delivery requirements, underscoring the County's commitment to maintaining functionality across ministries.

Current Transfers recorded comparatively lower absorption at 9.38 percent, suggesting that transfer-based programmers may still be in progressive implementation stages, with further disbursements expected in subsequent quarters. Social Benefits and recurrent acquisition of non-financial assets posted moderate absorption levels of 28.78 percent and 29.64 percent respectively, indicating partial implementation progress with room for enhanced execution.

On the development side, total expenditure amounted to KSh 725.01 million against an available budget of KSh 4.43 billion, translating to an absorption rate of 16.37 percent. While this remains below full-year implementation expectations, it is important to recognize that development budgets—particularly infrastructure, grants, and capital projects—typically follow phased implementation schedules influenced by procurement timelines, technical designs, contractor mobilization, and project certification milestones.

Within development expenditure, Capital Grants recorded encouraging progress, with KSh 262.01 million expended against KSh 799.79 million, representing 32.76 percent absorption. This indicates active implementation of grant-supported programmers, although further acceleration will be necessary to maximize annual development outcomes.

Subsidies to non-financial entities achieved full absorption at 100 percent, reflecting successful and timely execution of targeted economic support interventions. Emergency Fund utilization stood at 27.24 percent, indicating prudent but active contingency deployment where necessary.

The largest development category, Non-Financial Assets, which includes infrastructure, construction, and capital projects, recorded KSh 410.39 million expenditures against KSh 3.03 billion, representing 13.53 percent absorption. Given the complexity and scale of capital projects, this performance suggests that substantial implementation pipelines remain active, with stronger expenditure expected as projects mature through execution stages.

Other Development expenditures recorded 4.65 percent absorption, reflecting slower implementation but likely linked to project sequencing, administrative approvals, and sector-specific rollout schedules.

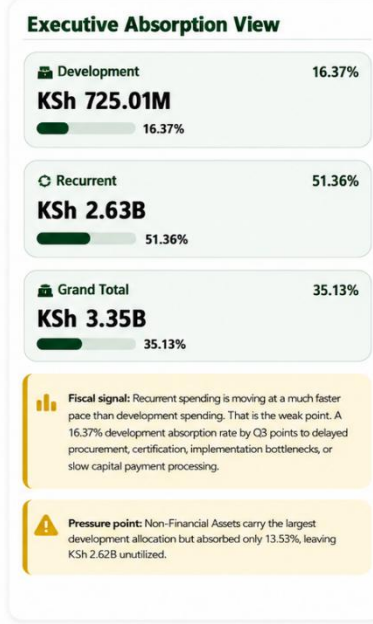
**Table 2: Q3 EXPENDITURE BY ECONOMIC CLASSIFICATION**

<b>ECONOMIC CLASSIFICATION</b>	<b>Q3 AVAILABLE BUDGET</b>	<b>Q3 EXPENDITURE</b>	<b>VARIANCE</b>	<b>% abs</b>
<b>DEVELOPMENT</b>				
2200000 other Development	564,461,867	26,250,803	538,211,064	4.65
2500000 Subsidies to Non-Financial	25,000,000	25,000,000	-	100.00
2600000 Capital Grants	799,793,367	262,009,594	537,783,773	32.76
2800000 Emergency Fund	5,000,000	1,361,800	3,638,200	27.24
3100000 Non-Financial Assets	3,033,489,429	410,385,227	2,623,104,202	13.53
<b>Development Total</b>	<b>4,427,744,663</b>	<b>725,007,424</b>	<b>3,702,737,239</b>	<b>16.37</b>
<b>RECURRENT</b>				
2100000 Compensation to Employees-Permanent Staff	2,576,720,557	1,485,810,311	1,090,910,246	57.66
2110200 Compensation to Employees-Casual Wages	61,446,948	37,368,951	24,077,997	60.81
2200000 Use of Goods & Services	1,735,591,535	989,744,062	745,847,473	57.03
2600000 Current Transfers	518,430,528	48,617,024	469,813,504	9.38
2700000 Social Benefits	32,011,035	9,213,448	22,797,587	28.78
3100000 Acquisition of Non-Financial Assets	192,742,458	57,136,595	135,605,863	29.64
4100000 Provision of Financial Facilities	-	-	-	-
<b>Total Recurrent</b>	<b>5,116,943,061</b>	<b>2,627,890,391</b>	<b>2,489,052,670</b>	<b>51.36</b>
<b>Grand Total</b>	<b>9,544,687,724</b>	<b>3,352,897,815</b>	<b>6,191,789,909</b>	<b>35.13</b>

# Q3 EXPENDITURE BY ECONOMIC CLASSIFICATION

Overall Absorption: 35.13%

Quarter Three Budget Implementation Performance - Economic Classification Absorption Dashboard



### Line Item Absorption Matrix

ECONOMIC CLASSIFICATION	BUDGET	EXPENDITURE	VARIANCE	ABSORPTION
<b>DEVELOPMENT</b>				
Other Development	564.46M	26.25M	538.21M	4.65%
Subsidies to Non-Financial	25.00M	25.00M	-	100%
Capital Grants	799.79M	262.01M	537.78M	32.76%
Emergency Fund	5.00M	1.36M	3.64M	27.24%
Non-Financial Assets	3.03B	410.39M	2.62B	13.53%
<b>Development Total</b>	<b>4.43B</b>	<b>725.01M</b>	<b>3.70B</b>	<b>16.37%</b>
<b>RECURRENT</b>				
Permanent Staff Compensation	2.58B	1.49B	1.09B	57.66%
Casual Wages	61.45M	37.37M	24.08M	60.81%
Use of Goods & Services	1.74B	989.74M	745.85M	57.03%
Current Transfers	518.43M	48.62M	469.81M	9.38%
Social Benefits	32.01M	9.21M	22.80M	28.78%
Acquisition of Non-Financial Assets	192.74M	57.14M	135.61M	29.64%
Provision of Financial Facilities	-	-	-	-
<b>Total Recurrent</b>	<b>5.12B</b>	<b>2.63B</b>	<b>2.49B</b>	<b>51.36%</b>
<b>Grand Total</b>	<b>9.54B</b>	<b>3.35B</b>	<b>6.19B</b>	<b>35.13%</b>

## 2.3 Compensation to Employees- Permanent Staff For Q3

During Quarter Three of FY 2025/2026, compensation to permanent staff remained a major pillar of county expenditure, reflecting the government’s continued commitment to sustaining essential public service delivery through its workforce.

Out of an available budget of KSh 2.58 billion, the County expended KSh 1.49 billion on permanent staff salaries, representing an overall absorption rate of 57.66 percent. This performance demonstrates steady progress in meeting personnel obligations while maintaining operational continuity across government functions.

The Ministry of Health and Sanitation recorded the strongest performance, utilizing KSh 1.04 billion out of KSh 1.08 billion, achieving an impressive 96.60 percent absorption rate. This reflects the County’s clear prioritization of healthcare service delivery through sustained support to frontline personnel. The Office of the Governor also posted strong expenditure performance at 91.44 percent, reinforcing administrative and executive coordination capacity.

The Ministry of Finance, Economic Planning and Revenue Management recorded a moderate 61.01 percent absorption, while the County Assembly Service Board achieved 47.15 percent, reflecting continued institutional support across fiscal and legislative functions.

Several ministries, however, reported low or minimal expenditure under this classification, including Education, Agriculture, Water, Roads, Trade, Energy, and Lands. While these figures may partly reflect payroll centralization, delayed accounting entries, or classification adjustments,

they also point to the importance of improving expenditure alignment and reporting clarity across sectors.

Overall, the Quarter Three wage bill performance reflects a county government that has largely maintained workforce stability in key sectors while presenting opportunities for improved payroll harmonization and stronger budget execution consistency.

As the County moves into Quarter Four, strengthening payroll management, enhancing reporting accuracy, and sustaining fiscal discipline will be essential to ensuring that human resource investments continue to support effective governance, service delivery, and long-term development priorities.

**Table 3: 2100000 COMPESATION TO EMPLOYES- PERMANENT STAFF FOR Q3**

<b>MINISTRY/SPENDING ENTITY</b>	<b>Q3 AVAILABLE BUDGET</b>	<b>Q3 EXPENDITURE</b>	<b>VARIANCE</b>	<b>% abs</b>
A. Office of The Governor	281,796,356	257,682,888	24,113,468	91.44
B. Office of the Deputy Governor	42,696,678	2,103,865	40,592,813	4.93
C. Ministry of Water and Irrigation	60,735,491	-	60,735,491	-
D. Education Training and Skills Development	340,509,403	90,000	340,419,403	0.03
E. Ministry of Roads, Public Works and Transport	88,812,647	-	88,812,647	-
F. Health and Sanitation	1,076,153,501	1,039,512,312	36,641,189	96.60
G. Trade Industry MSMs Innovation & Cooperatives	43,686,180	-	43,686,180	-
H. Ministry of Energy Environment Forestry & Natural Resources	27,924,125	-	27,924,125	-
I. Ministry of Culture Gender Youth ICT Sports and Social Services	45,152,273	1,443,780	43,708,493	3.20
J. Ministry of Finance Economic Planning and Revenue Management	122,531,795	74,762,448	47,769,347	61.01
K. Ministry of Agriculture and Livestock	140,853,765	21,000	140,832,765	0.01
L. Ministry of Lands Housing and Urban Development	49,281,972	-	49,281,972	-
M. County Public Service Board	22,888,402	-	22,888,402	-
N. County Assembly Service Board	233,697,969	110,194,018	123,503,951	47.15
<b>Total</b>	<b>2,576,720,557</b>	<b>1,485,810,311</b>	<b>1,090,910,246</b>	<b>57.66</b>

# Q3 COMPENSATION TO EMPLOYEES — PERMANENT STAFF

**Absorption: 57.66%**

Table 3 · Economic Code 2100000 · Quarter Three Personnel Emoluments Absorption Dashboard

<p><b>AVAILABLE BUDGET</b> KSh 2.58B</p>	<p><b>Q3 EXPENDITURE</b> KSh 1.49B</p>	<p><b>VARIANCE</b> KSh 1.09B</p>	<p><b>ABSORPTION RATE</b> 57.66%</p>
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## Payroll Performance Highlights

- Highest Absorption** 96.60%  
**Health & Sanitation**
- Second Highest** 91.44%  
**Office of Governor**
- Strong Absorption** 61.01%  
**Finance & Planning**
- Lowest Absorption** 0.01%  
**Agriculture & Livestock**

**Fiscal reading:** Payroll absorption is heavily concentrated in Health and the Office of the Governor. Several ministries record nil or near-nil expenditure, which is too sharp to ignore and should be checked against payroll coding, staff posting, IFMIS classification, or vote-level charging accuracy.

**Risk signal:** A KSh 1.09B variance under permanent staff compensation requires reconciliation before year-end to avoid misleading wage-bill interpretation.

## Ministry Payroll Absorption Matrix

SPENDING ENTITY / MINISTRY	BUDGET	EXPENDITURE	VARIANCE	ABSORPTION
Office of The Governor	281.80M	257.68M	24.11M	91.44%
Office of the Deputy Governor	42.70M	2.10M	40.59M	4.93%
Water and Irrigation	60.74M	-	60.74M	-
Education, Training & Skills Development	340.51M	0.09M	340.42M	0.03%
Roads, Public Works & Transport	88.81M	-	88.81M	-
Health and Sanitation	1.08B	1.04B	36.64M	96.60%
Trade, Industry, MSMEs & Cooperatives	43.69M	-	43.69M	-
Energy, Environment & Natural Resources	27.92M	-	27.92M	-
Culture, Youth, ICT, Sports & Social Services	45.15M	1.44M	43.71M	3.20%
Finance, Planning & Revenue Management	122.53M	74.76M	47.77M	61.01%
Agriculture and Livestock	140.85M	0.02M	140.83M	0.01%
Lands, Housing & Urban Development	49.28M	-	49.28M	-
County Public Service Board	22.89M	-	22.89M	-
County Assembly Service Board	233.70M	110.19M	123.50M	47.15%
<b>Total</b>	<b>2.58B</b>	<b>1.49B</b>	<b>1.09B</b>	<b>57.66%</b>

## 2.4 Compensation to Employees- Casual Wages For Q3

During Quarter Three of FY 2025/2026, expenditure on casual wages continued to play an important supportive role in sustaining operational flexibility across select county sectors, particularly in areas requiring temporary labor support for service delivery, field operations, and implementation activities.

Out of an available budget of KSh 61.45 million for casual wages, the County expended KSh 37.37 million, translating to an overall absorption rate of 60.81 percent. This reflects solid execution and suggests that temporary staffing resources were effectively utilized to complement permanent workforce structures where operational demands required additional capacity.

The Office of the Governor recorded strong performance, utilizing KSh 7.70 million out of KSh 9.23 million, representing an absorption rate of 83.36 percent. Similarly, the Ministry of Agriculture and Livestock posted an equally strong performance at 82.83 percent, indicating effective deployment of casual labor in supporting agricultural and field-based programmers.

The Ministry of Health and Sanitation, which accounted for the largest casual wage allocation, expended KSh 27.50 million out of KSh 48.67 million, achieving 56.51 percent absorption. This moderate performance reflects continued reliance on supplementary workforce support within healthcare service delivery, while also indicating room for further implementation in subsequent quarters.

The Ministry of Roads, Public Works and Transport recorded 50 percent absorption, demonstrating partial utilization of temporary labor resources, while Energy, Environment, Forestry and Natural Resources recorded 39.58 percent absorption, reflecting moderate progress.

The County Assembly Service Board did not record expenditure under this category during the quarter, which may reflect differing staffing structures or delayed utilization.

Overall, Quarter Three casual wage expenditure demonstrates prudent use of temporary staffing to strengthen operational delivery where necessary, while maintaining fiscal discipline. The performance indicates that sectors utilizing casual labor are progressively implementing planned activities, with additional opportunities for optimized deployment as implementation accelerates in Quarter Four.

Moving forward, continued alignment of casual labor expenditure with programmed implementation needs, alongside effective workforce planning, will be essential in ensuring that temporary staffing investments contribute meaningfully to service delivery outcomes while supporting broader fiscal efficiency.

**Table 4: 2110200 COMPESATION TO EMPLOYES- CASUAL WAGES FOR Q3**

MINISTRY/SPENDING ENTITY	Q3 AVAILABLE BUDGET	Q3 EXPENDITURE	VARIANCE	% abs
A. Office of The Governor	9,232,609	7,695,977	1,536,632	83.36
E. Ministry of Roads, Public Works and Transport	540,000	270,000	270,000	50.00
F. Health and Sanitation	48,671,430	27,504,058	21,167,372	56.51
H. Ministry of Energy Environment Forestry & Natural Resources	218,896	86,638	132,258	39.58
K. Ministry of Agriculture and Livestock	2,188,059	1,812,278	375,781	82.83
N. County Assembly Service Board	595,954	-	595,954	-
<b>Total</b>	<b>61,446,948</b>	<b>37,368,951</b>	<b>24,077,997</b>	<b>60.81</b>
<b>Grand Total</b>	<b>2,638,167,505</b>	<b>1,523,179,262</b>	<b>1,114,988,243</b>	<b>57.74</b>

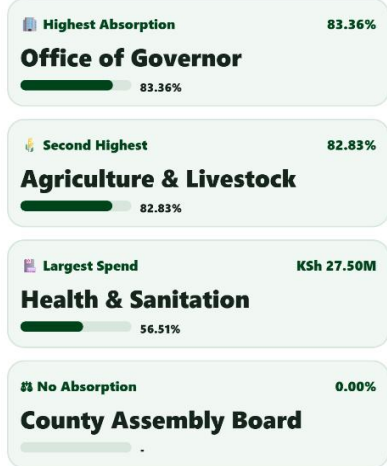
### Q3 COMPENSATION TO EMPLOYEES — CASUAL WAGES

**Absorption: 60.81%**

Table 4 · Economic Code 2110200 · Quarter Three Casual Wage Absorption Dashboard



#### Casual Wage Highlights



**Fiscal reading:** Casual wage spending is concentrated in Health, which accounts for the largest expenditure. The Office of the Governor and Agriculture show high absorption, meaning their casual wage provisions are being utilized more aggressively.

**Control issue:** County Assembly has a budget but no reported expenditure. That should be verified to avoid either under-reporting or idle provision.

#### Casual Wage Absorption Matrix

SPENDING ENTITY / MINISTRY	BUDGET	EXPENDITURE	VARIANCE	ABSORPTION
Office of The Governor	9.23M	7.70M	1.54M	83.36%
Roads, Public Works & Transport	0.54M	0.27M	0.27M	50.00%
Health and Sanitation	48.67M	27.50M	21.17M	56.51%
Energy, Environment & Natural Resources	0.22M	0.09M	0.13M	39.58%
Agriculture and Livestock	2.19M	1.81M	0.38M	82.83%
County Assembly Service Board	0.60M	-	0.60M	-
<b>Total Casual Wages</b>	<b>61.45M</b>	<b>37.37M</b>	<b>24.08M</b>	<b>60.81%</b>
<b>Grand Compensation Total</b>	<b>2.64B</b>	<b>1.52B</b>	<b>1.11B</b>	<b>57.74%</b>

## 2.5 Development Expenditure by Spending Entity

During Quarter Three of FY 2025/2026, the County's development expenditure performance reflected continued progress in project implementation, although significant acceleration will be necessary in the final quarter to fully realize annual capital investment objectives.

Out of a total development budget of KSh 4.43 billion, expenditure stood at KSh 725.01 million, representing an overall absorption rate of 16.37 percent. While this level remains below full implementation expectations at this stage, development expenditure typically follows phased execution patterns due to procurement timelines, contractor mobilization, project certification, and technical implementation schedules. As such, substantial portions of development budgets are expected to gain momentum as projects mature.

The County Public Service Board recorded the strongest development performance, achieving an impressive 97.49 percent absorption rate, signaling effective implementation of planned institutional capital investments. Similarly, the Ministry of Agriculture and Livestock posted a strong absorption rate of 52.54 percent, demonstrating substantial progress in productive sector investments and positioning agriculture as one of the County's leading development performers during the quarter.

The Office of the Deputy Governor also recorded encouraging progress at 51.54 percent absorption, while Lands, Housing and Urban Development achieved 35.54 percent, reflecting moderate but meaningful advancement in land and urban development initiatives. Water and Irrigation recorded 31.61 percent absorption, indicating ongoing implementation of strategic water infrastructure and related projects.

Health and Sanitation posted a moderate development absorption rate of 24.78 percent, suggesting continued investment in health infrastructure, though with room for stronger acceleration.

Several infrastructure-heavy and capital-intensive ministries recorded lower absorption levels, including Roads, Public Works and Transport at 6.86 percent, Education at 9.67 percent, and Finance, Economic Planning and Revenue Management at 2.58 percent. While these sectors remain below desired implementation thresholds, such performance often reflects the longer implementation cycles associated with major infrastructure works, feasibility processes, procurement procedures, and contractor execution timelines.

Trade, Industry, MSMEs and Cooperatives (10.59 percent), Energy, Environment, Forestry and Natural Resources (14.78 percent), and Culture, Gender, Youth, ICT, Sports and Social Services (3.44 percent) also registered modest implementation progress, with significant opportunities for enhanced execution in Quarter Four.

**Table 5: Q3 DEVELOPMENT EXPENDITURE BY SPENDING ENTITY**

MINISTRY/SPENDING ENTITY	Q3 AVAILABLE BUDGET	Q3 EXPENDITURE	VARIANCE	% abs
A. Office of The Governor	718,868,858	54,360,754	664,508,104	7.56
B. Office of the Deputy Governor	18,589,276	9,580,733	9,008,543	51.54
C. Ministry of Water and Irrigation	429,344,875	135,716,997	293,627,878	31.61
D. Education Training and Skills Development	93,764,132	9,069,878	84,694,254	9.67
E. Ministry of Roads, Public Works and Transport	724,917,981	49,745,096	675,172,885	6.86
F. Health and Sanitation	208,018,402	51,544,540	156,473,862	24.78
G. Trade Industry MSMs Innovation & Cooperatives	402,417,694	42,612,266	359,805,428	10.59
H. Ministry of Energy Environment Forestry & Natural Resources	484,900,387	71,689,741	413,210,646	14.78
I. Ministry of Culture Gender Youth ICT Sports and Social Services	43,241,888	1,486,099	41,755,789	3.44
J. Ministry of Finance Economic Planning and Revenue Management	479,207,153	12,342,340	466,864,813	2.58
K. Ministry of Agriculture and Livestock	352,081,346	184,972,695	167,108,651	52.54
L. Ministry of Lands Housing and Urban Development	259,221,285	92,137,515	167,083,770	35.54
M. County Public Service Board	10,000,000	9,748,770	251,230	97.49
N. County Assembly Service Board	203,171,390	-	203,171,390	-
<b>Dev Total</b>	<b>4,427,744,667</b>	<b>725,007,424</b>	<b>3,702,737,243</b>	<b>16.37</b>

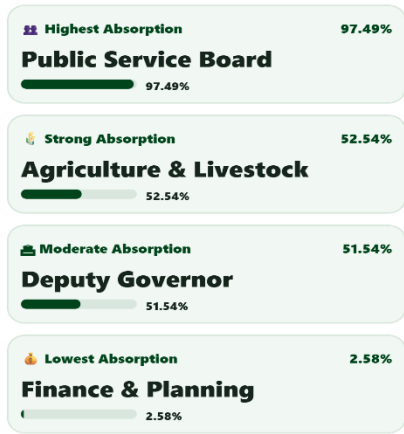
**Q3 DEVELOPMENT EXPENDITURE BY SPENDING ENTITY**

**Development Absorption: 16.37%**

Table 5 - Quarter Three Development Budget Absorption Dashboard



**Development Highlights**



**Fiscal reading:** Development absorption is weak at 16.37%. That is not a minor underperformance; it signals implementation drag, delayed procurement, certification bottlenecks, or slow payment processing across capital votes.

**Pressure point:** Roads, Governor's Office, Finance, Environment and Trade hold large unspent balances. Without aggressive implementation tracking, year-end development delivery will be exposed.

**Development Absorption Matrix**

SPENDING ENTITY / MINISTRY	BUDGET	EXPENDITURE	VARIANCE	ABSORPTION
Office of The Governor	718.87M	54.36M	664.51M	7.56%
Office of the Deputy Governor	18.59M	9.58M	9.01M	51.54%
Water and Irrigation	429.34M	135.72M	293.63M	31.61%
Education, Training & Skills Development	93.76M	9.07M	84.69M	9.67%
Roads, Public Works & Transport	724.92M	49.75M	675.17M	6.86%
Health and Sanitation	208.02M	51.54M	156.47M	24.78%
Trade, Industry, MSMs & Cooperatives	402.42M	42.61M	359.81M	10.59%
Energy, Environment & Natural Resources	484.90M	71.69M	413.21M	14.78%
Culture, Youth, ICT, Sports & Social Services	43.24M	1.49M	41.76M	3.44%
Finance, Planning & Revenue Management	479.21M	12.34M	466.86M	2.58%
Agriculture and Livestock	352.08M	184.97M	167.11M	52.54%
Lands, Housing & Urban Development	259.22M	92.14M	167.08M	35.54%
County Public Service Board	10.00M	9.75M	0.25M	97.49%
County Assembly Service Board	203.17M	-	203.17M	-
<b>Development Total</b>	<b>4.43B</b>	<b>725.01M</b>	<b>3.70B</b>	<b>16.37%</b>

## 2.6 Recurrent Expenditure by Spending Entity

During Quarter Three of FY 2025/2026, recurrent expenditure remained the primary driver of county budget implementation, reflecting sustained commitment to maintaining government operations, service delivery continuity, and institutional functionality across sectors.

Out of a total recurrent budget of KSh 5.14 billion, the County expended KSh 2.63 billion, translating to an overall absorption rate of 51.11 percent. This performance reflects stable operational execution and demonstrates that core government functions, including personnel management, administration, and essential public services, remained largely on course during the quarter.

The Ministry of Health and Sanitation recorded the highest recurrent expenditure, utilizing KSh 1.25 billion out of KSh 1.82 billion, representing a strong absorption rate of 68.58 percent. This performance underscores continued prioritization of healthcare delivery, personnel support, and operational services, reinforcing the sector's strategic importance within county expenditure.

The Office of the Governor also demonstrated strong recurrent performance, recording KSh 640.13 million in expenditure against an available budget of KSh 853.30 million, achieving 75.02 percent absorption. This reflects stable governance coordination, administrative management, and service support structures.

The Ministry of Finance, Economic Planning and Revenue Management recorded a commendable 51.58 percent absorption rate, while the County Assembly Service Board posted 48.33 percent, indicating steady operational continuity within fiscal management and legislative oversight institutions.

The Office of the Deputy Governor maintained moderate recurrent implementation at 42.65 percent, reflecting progressive utilization of operational resources.

Several technical ministries, however, recorded comparatively lower recurrent expenditure levels. Water and Irrigation (15.09 percent), Roads, Public Works and Transport (13.46 percent), Education, Training and Skills Development (7.66 percent), Agriculture and Livestock (19.61 percent), and Lands, Housing and Urban Development (18.18 percent) all registered lower operational expenditure. While some of these figures may reflect delayed procurement, phased programmed execution, or budget coding dynamics, they also present opportunities for improved implementation efficiency and stronger alignment of operational resources with sector mandates.

Trade, Industry, MSMEs and Cooperatives, Energy, Environment, Forestry and Natural Resources, and Culture, Gender, Youth, ICT, Sports and Social Services recorded moderate absorption levels ranging between 25 and 34 percent, indicating active but still progressive recurrent execution.

Overall, Quarter Three recurrent expenditure performance demonstrates that the County has largely sustained administrative and service delivery stability while maintaining institutional operations across most sectors. The expenditure profile suggests that recurrent systems remain functional, with stronger implementation in governance and health sectors, while technical ministries may require enhanced operational acceleration to optimize service delivery outcomes.

As the County transitions into Quarter Four, emphasis should be placed on strengthening recurrent budget efficiency, improving ministry-level expenditure execution, and ensuring that operational spending fully supports programmed delivery and development objectives.

With continued fiscal discipline and targeted implementation improvements, the County is well-positioned to sustain operational stability while enhancing overall budget performance by the end of the financial year.

**Table 6: Q3 RECURRENT EXPENDITURE BY SPENDING ENTITY**

<b>MINISTRY/SPENDING ENTITY</b>	<b>Q3 AVAILABLE BUDGET</b>	<b>Q3 EXPENDITURE</b>	<b>VARIANCE</b>	<b>% abs</b>
A. Office of The Governor	853,298,009	640,125,264	213,172,745	75.02
B. Office of the Deputy Governor	105,348,330	44,934,294	60,414,036	42.65
C. Ministry of Water and Irrigation	129,199,913	19,496,457	109,703,456	15.09
D. Education Training and Skills Development	423,003,609	32,390,019	390,613,590	7.66
E. Ministry of Roads, Public Works and Transport	143,015,538	19,252,212	123,763,326	13.46
F. Health and Sanitation	1,819,014,581	1,247,479,385	571,535,196	68.58
G. Trade Industry MSMs Innovation & Cooperatives	126,428,706	34,397,034	92,031,672	27.21
H. Ministry of Energy Environment Forestry & Natural Resources	83,130,579	27,982,338	55,148,241	33.66
I. Ministry of Culture Gender Youth ICT Sports and Social Services	127,271,864	39,988,050	87,283,814	31.42
J. Ministry of Finance Economic Planning and Revenue Management	270,482,051	139,510,653	130,971,398	51.58
K. Ministry of Agriculture and Livestock	210,037,365	41,182,180	168,855,185	19.61
L. Ministry of Lands Housing and Urban Development	195,972,758	35,636,331	160,336,427	18.18
M. County Public Service Board	50,010,599	12,796,615	37,213,984	25.59
N. County Assembly Service Board	605,729,155	292,719,559	313,009,596	48.33
<b>Total Recurrent</b>	<b>5,141,943,057</b>	<b>2,627,890,391</b>	<b>2,514,052,666</b>	<b>51.11</b>
<b>Grand Total</b>	<b>9,569,687,724</b>	<b>3,352,897,815</b>	<b>6,216,789,909</b>	<b>35.04</b>

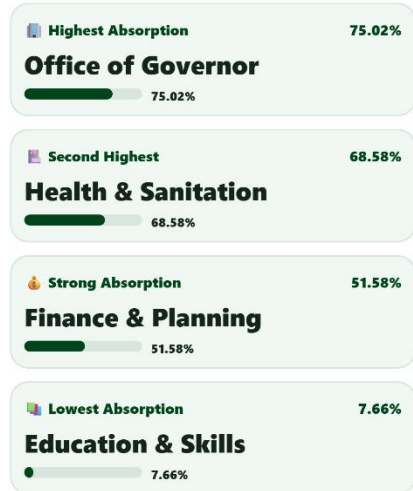
# Q3 RECURRENT EXPENDITURE BY SPENDING ENTITY

Recurrent Absorption: 51.11%

Table 6 - Quarter Three Recurrent Budget Absorption Dashboard



## Recurrent Highlights



**Fiscal reading:** Recurrent execution is stronger than development, but the distribution is uneven. The Office of the Governor and Health are driving absorption, while Education, Roads, Water, Agriculture and Lands remain materially below the recurrent average.

## Recurrent Absorption Matrix

SPENDING ENTITY / MINISTRY	BUDGET	EXPENDITURE	VARIANCE	ABSORPTION
Office of The Governor	853.30M	640.13M	213.17M	75.02%
Office of the Deputy Governor	105.35M	44.93M	60.41M	42.65%
Water and Irrigation	129.20M	19.50M	109.70M	15.09%
Education, Training & Skills Development	423.00M	32.39M	390.61M	7.66%
Roads, Public Works & Transport	143.02M	19.25M	123.76M	13.46%
Health and Sanitation	1.82B	1.25B	571.54M	68.58%
Trade, Industry, MSMEs & Cooperatives	126.43M	34.40M	92.03M	27.21%
Energy, Environment & Natural Resources	83.13M	27.98M	55.15M	33.66%
Culture, Youth, ICT, Sports & Social Services	127.27M	39.99M	87.28M	31.42%
Finance, Planning & Revenue Management	270.48M	139.51M	130.97M	51.58%
Agriculture and Livestock	210.04M	41.18M	168.86M	19.61%
Lands, Housing & Urban Development	195.97M	35.64M	160.34M	18.18%
County Public Service Board	50.01M	12.80M	37.21M	25.59%
County Assembly Service Board	605.73M	292.72M	313.01M	48.33%
<b>Total Recurrent</b>	<b>5.14B</b>	<b>2.63B</b>	<b>2.51B</b>	<b>51.11%</b>
<b>Grand Total</b>	<b>9.57B</b>	<b>3.35B</b>	<b>6.22B</b>	<b>35.04%</b>

## 2.7 Classification by Vote Item Description- Development

During Quarter Three of FY 2025/2026, development expenditure by vote item classification reflects a county government that has initiated implementation across a broad range of capital and strategic investment areas, while also highlighting significant opportunities for accelerated execution in key infrastructure and long-term development programmers.

Out of a total development budget of KSh 4.43 billion, KSh 725.01 million was expended, translating to an overall absorption rate of 16.37 percent. This performance indicates that while multiple projects are actively underway, a substantial portion of capital investments remains in progressive implementation stages, with stronger expenditure momentum expected as projects advance through procurement, contractor mobilization, and certification phases.

Among the strongest performing development lines, specialized plant acquisition, subsidies to non-financial entities, and water supplies and sewerage all recorded near or full absorption rates of between 99 and 100 percent. These results reflect successful execution of targeted interventions and demonstrate effective deployment of resources in strategic operational areas.

Research activities also performed exceptionally well, with research expenditure achieving 97.96 percent absorption, while access roads recorded a strong 64.71 percent implementation rate. Similarly, capital grants to semi-autonomous government agencies (59.20 percent), agricultural materials (49.98 percent), certified crop seed procurement (49.96 percent), and research feasibility studies (48.62 percent) indicate encouraging progress in several productive and institutional development areas.

The County also made moderate progress in sectors such as purchase of vaccines and sera (71.42 percent), medical and dental equipment (34.72 percent), tree seedling procurement (35.76 percent), and breeding stock investments (40.46 percent), reflecting continued support for agriculture, health, and environmental sustainability.

However, major infrastructure-heavy categories such as major roads (3.06 percent), construction of roads (5.45 percent), construction of buildings (8.74 percent), and broader infrastructure and civil works (13.45 percent) recorded comparatively lower absorption rates. While these levels remain below ideal implementation thresholds, such patterns are often characteristic of large-scale capital projects, which typically require longer lead times due to technical designs, procurement complexity, contractor engagement, and phased implementation schedules.

Training-related development expenditures also recorded modest implementation at 2.22 percent, suggesting that several capacity-building programmers may still be in early execution phases.

A number of strategic investment lines, including land acquisition, residential buildings, ICT infrastructure, agricultural machinery, and production supplies—did not record expenditure during the quarter. These allocations likely represent projects in preparatory, approval, or procurement stages and may experience increased implementation in later quarters.

Overall, Quarter Three development expenditure demonstrates that the County has established an active implementation foundation across multiple sectors, with notable strengths in targeted grants, research, agriculture, and specialized investments. At the same time, major capital-intensive sectors, particularly roads, buildings, and infrastructure, will require stronger implementation acceleration to fully achieve annual development goals.

As the County moves into Quarter Four, emphasis should be placed on fast-tracking procurement processes, strengthening contractor performance, enhancing project supervision, and accelerating execution of large-scale infrastructure investments.

**CLASSIFICATION BY VOTE ITEM DESCRIPTION- DEVELOPMENT**

<b>VOTE DETAILS</b>	<b>Q3 AVAILABLE BUDGET</b>	<b>Q3 EXPENDITURE</b>	<b>VARIANCE</b>	<b>% abs</b>
Access Roads	12,362,477	7,999,995	4,362,482	64.71
Acquisition of Land	23,000,000	-	23,000,000	-
Acquisition of Land - Other (B	1,260,000	-	1,260,000	-
Acquisition of Other Naturally Occurring Assets	912,127	-	912,127	-
Acquisition of Sub Soil Deposits/Assets	2,000,000	-	2,000,000	-
Agricultural Materials, Supplies and Small Equipment	3,500,000	1,749,375	1,750,625	49.98
Capital Grants to Other levels of government	638,568,993	191,544,738	447,024,255	30.00
Capital Grants to Semi-Autonomous Government Agencies	96,090,869	56,884,278	39,206,591	59.20
Construction of Buildings - Ot	46,922,993	4,102,523	42,820,470	8.74
Construction of Roads - Other	44,685,034	2,435,355	42,249,679	5.45
Emergency Fund	5,000,000	1,361,800	3,638,200	27.24
Engineering and Design Plans	5,750,000	1,000,000	4,750,000	17.39
Major Roads	586,344,067	17,932,228	568,411,839	3.06
Non-Residential Buildings (offices, schools, hospitals, etc..)	379,212,376	70,466,812	308,745,564	18.58
Other Capital Grants and Trans	4,185,000	-	4,185,000	-
Other Current Transfers - Othe	60,948,505	13,580,578	47,367,927	22.28
Other Infrastructure and Civil Works	1,655,086,261	222,606,509	1,432,479,752	13.45
Overhaul of Other Infrastructure and Civil Works	2,000,000	-	2,000,000	-
Overhaul of Plant, Machinery and Equipment	3,320,080	-	3,320,080	-
Pre-feasibility, Feasibility and Appraisal Studies	37,276,588	8,074,433	29,202,155	21.66
Purch. of Specialized Plant. -	12,592,495	12,592,495	-	100.00
Purchase of Agricultural Machinery and Equipment	9,190,000	-	9,190,000	-
Purchase of Animals and Breeding Stock	7,404,125	2,995,584	4,408,541	40.46
Purchase of Certified Crop Seed	3,000,000	1,498,750	1,501,250	49.96
Purchase of ICT Networking and Communication Equipment	2,134,007	-	2,134,007	-
Purchase of Medical and Dental Equipment	38,419,971	13,339,587	25,080,384	34.72
Purchase of tree seeds and seedlings	8,500,000	3,039,850	5,460,150	35.76
Purchase of Vaccines and Sera	2,800,000	1,999,760	800,240	71.42
Refurbishment of Builds - Oth	42,000,000	10,791,379	31,208,621	25.69
Refurbishment of Non-Residential Buildings	13,044,843	1,830,825	11,214,018	14.03
Refurbishment of Residential Buildings	2,197,238	-	2,197,238	-
Research	4,004,100	3,922,464	81,636	97.96
Research Allowance	19,817,000	6,694,688	13,122,312	33.78
Research, Feasibility Studies	33,053,647	16,071,750	16,981,897	48.62
Residential Buildings (including hostels)	35,000,000	-	35,000,000	-
Routine Maintenance - Vehicles	15,476,533	6,022,594	9,453,939	38.91
Subsidies to Non-Financial - Other (Budget)	25,000,000	25,000,000	-	100.00
Supplies for Production	16,326,684	-	16,326,684	-
Trade Shows and Exhibitions	32,151,497	5,498,534	26,652,963	17.10
Training Expenses - Other (Bud	494,207,153	10,980,540	483,226,613	2.22
Water Supplies and Sewerage	3,000,000	2,990,000	10,000	99.67
<b>Dev Total</b>	<b>4,427,744,663</b>	<b>725,007,424</b>	<b>3,702,737,239</b>	<b>16.37</b>

# Q3 DEVELOPMENT CLASSIFICATION BY VOTE ITEM DESCRIPTION

Development Absorption: **16.37%**

Quarter Three Development Expenditure - Vote Item Absorption Dashboard

<p><b>DEVELOPMENT BUDGET</b> KSh 4.43B</p>	<p><b>Q3 EXPENDITURE</b> KSh 725.01M</p>	<p><b>VARIANCE</b> KSh 3.70B</p>	<p><b>ABSORPTION RATE</b> 16.37%</p>
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## Vote Item Highlights

- Near Full Absorption** **99.67%**  
**Water Supplies**  
99.67%
- High Absorption** **97.96%**  
**Research**  
97.96%
- Large Low Absorption** **3.06%**  
**Major Roads**  
3.06%
- Largest Variance** **KSh 1.43B**  
**Infrastructure Works**  
13.45%

**Blunt fiscal reading:** Development spending is too thin across the largest capital lines. High absorption in small items looks good visually, but the real delivery test sits in infrastructure, roads, buildings and training budgets where large balances remain unused.

**Management pressure:** Other Infrastructure and Civil Works, Major Roads, Training Expenses and Capital Grants require immediate vote-level follow-up before year-end.

## Development Vote Item Absorption Matrix

VOTE DETAILS	BUDGET	SPENT	VARIANCE	ABS.
Access Roads	12.36M	8.00M	4.36M	64.71%
Acquisition of Land	23.00M	-	23.00M	-
Acquisition of Land - Other	1.26M	-	1.26M	-
Naturally Occurring Assets	0.91M	-	0.91M	-
Sub Soil Deposits / Assets	2.00M	-	2.00M	-
Agricultural Materials	3.50M	1.75M	1.75M	49.98%
Capital Grants - Other Govt	638.57M	191.54M	447.02M	30.00%
Capital Grants to SAGAs	96.09M	56.88M	39.21M	59.20%
Construction of Buildings	46.92M	4.10M	42.82M	8.74%
Construction of Roads	44.69M	2.44M	42.25M	5.45%
Emergency Fund	5.00M	1.36M	3.64M	27.24%
Engineering and Design Plans	5.75M	1.00M	4.75M	17.39%
Major Roads	586.34M	17.93M	568.41M	3.06%
Non-Residential Buildings	379.21M	70.47M	308.75M	18.58%
Other Capital Grants	4.19M	-	4.19M	-
Other Current Transfers	60.95M	13.58M	47.37M	22.28%
Other Infrastructure & Civil Works	1.66B	222.61M	1.43B	13.45%
Overhaul Infrastructure Works	2.00M	-	2.00M	-
Overhaul Plant & Equipment	3.32M	-	3.32M	-
Feasibility & Appraisal Studies	37.28M	8.07M	29.20M	21.66%
Specialized Plant Purchase	12.59M	12.59M	-	100%
Agricultural Machinery	9.19M	-	9.19M	-
Animals & Breeding Stock	7.40M	3.00M	4.41M	40.46%
Certified Crop Seed	3.00M	1.50M	1.50M	49.96%
ICT Networking Equipment	2.13M	-	2.13M	-
Medical & Dental Equipment	38.42M	13.34M	25.08M	34.72%
Tree Seeds and Seedlings	8.50M	3.04M	5.46M	35.76%
Vaccines and Sera	2.80M	2.00M	0.80M	71.42%
Refurbishment of Buildings	42.00M	10.79M	31.21M	25.69%
Refurb. Non-Residential Buildings	13.04M	1.83M	11.21M	14.03%
Refurb. Residential Buildings	2.20M	-	2.20M	-
Research	4.00M	3.92M	0.08M	97.96%
Research Allowance	19.82M	6.69M	13.12M	33.78%
Research & Feasibility Studies	33.05M	16.07M	16.98M	48.62%
Residential Buildings	35.00M	-	35.00M	-
Routine Maintenance - Vehicles	15.48M	6.02M	9.45M	38.91%
Subsidies to Non-Financial	25.00M	25.00M	-	100%
Supplies for Production	16.33M	-	16.33M	-
Trade Shows and Exhibitions	32.15M	5.50M	26.65M	17.10%
Training Expenses	494.21M	10.98M	483.23M	2.22%
Water Supplies and Sewerage	3.00M	2.99M	0.01M	99.67%
<b>Development Total</b>	<b>4.43B</b>	<b>725.01M</b>	<b>3.70B</b>	<b>16.37%</b>

## 2.7 Classification by Vote Item Description- Recurrent

During Quarter Three of FY 2025/2026, recurrent expenditure by vote item classification reflects a county government that continued to prioritize operational continuity, workforce stability, and essential public service delivery while progressively implementing institutional support programmers across sectors.

Out of a total recurrent budget of KSh 5.12 billion, the County expended KSh 2.63 billion, translating to an overall absorption rate of 51.36 percent. This performance demonstrates relatively stable recurrent execution, ensuring that government institutions remained functional while supporting service delivery mandates.

Personnel-related expenditures remained the dominant driver of recurrent spending. Basic Salaries for Civil Service absorbed KSh 1.40 billion out of KSh 2.42 billion, representing 57.93 percent absorption, while County Assembly Service salaries recorded 56.24 percent absorption. Casual labor also posted a strong 61.41 percent absorption rate, reinforcing the County's sustained commitment to workforce continuity across permanent and temporary staffing structures.

Medical Insurance and Medical Drugs emerged as key high-performing service delivery lines, recording 81.49 percent and 99.18 percent absorption respectively. This strong execution demonstrates the County's prioritization of employee welfare and uninterrupted healthcare service provision. Refined fuels and lubricants for production and transport also posted strong performance, reflecting sustained support for operational mobility and field implementation.

Travel and subsistence-related expenditures, including domestic travel, accommodation, and daily subsistence allowances, recorded moderate to strong implementation, generally ranging between 70 and 80 percent absorption. These expenditures support programmed supervision, service coordination, stakeholder engagement, and field operations, indicating active government functionality.

Advertising, awareness campaigns, committees, conferences, and public participation-related expenditures also recorded substantial utilization, reflecting ongoing governance communication and stakeholder engagement efforts.

Several strategic operational areas demonstrated moderate implementation progress, including office supplies, ICT equipment, software maintenance, legal fees, professional subscriptions, and institutional capacity-building expenditures. These categories indicate continued investment in administrative support systems and governance strengthening.

At the same time, certain recurrent vote lines recorded lower absorption levels, including software purchases, trade shows, contracted professional services, building maintenance, and some infrastructure-related maintenance items. These lower execution levels may partly reflect phased procurement, delayed implementation schedules, or expenditure prioritization adjustments, and they present opportunities for enhanced execution efficiency in subsequent quarters.

Notably, a few categories recorded full or near-full implementation, including Board Allowances, Hospitality Supplies, Research Allowances, and fuel-related expenditures, suggesting effective deployment of operational budgets in targeted functional areas.

The over-absorption observed under Medals, Awards and Honors may warrant administrative review to ensure expenditure alignment with approved ceilings and reinforce fiscal discipline.

Overall, Quarter Three recurrent expenditure performance demonstrates that the County has largely maintained stable governance operations, workforce support, and institutional functionality. The expenditure structure reflects a balanced emphasis on service continuity, employee welfare, administrative coordination, and sectoral operational support.

As the County moves into Quarter Four, continued focus on strengthening expenditure efficiency, improving underperforming operational lines, and aligning recurrent spending more closely with strategic development priorities will be essential.

**CLASSIFICATION BY VOTE ITEM DESCRIPTION- RECURRENT**

<b>DETAILS</b>	<b>Q3 AVAILABLE BUDGET</b>	<b>Q3 EXPENDITURE</b>	<b>VARIANCE</b>	<b>% abs</b>
Accommodation	29,393,767	294,965	29,098,802	1.00
Accommodation - Domestic Travel	94,417,001	75,187,713	19,229,288	79.63
Accommodation Allowance	25,288,194	13,155,741	12,132,453	52.02
Advertising, Awareness and Publicity Campaigns	90,745,229	45,423,691	45,321,538	50.06
Agricultural Materials, Supplies and Small Equipment	2,017,448	491,425	1,526,023	24.36
Bank Service Commission and Charges	113,800	-	113,800	-
Basic Salaries - Civil Service	2,421,207,981	1,402,666,184	1,018,541,797	57.93
Basic Salaries - County Assembly Service	85,736,274	48,214,705	37,521,569	56.24
Board Allowance	6,946,270	6,350,800	595,470	91.43
Boards, Committees, Conferences and Seminars	64,092,786	43,019,738	21,073,048	67.12
Building Insurance	350,000	166,247	183,753	47.50
Casual Labor - Others	60,850,994	37,368,951	23,482,043	61.41
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	45,814,628	26,143,615	19,671,013	57.06
Chemicals and Industrial Gases	527,840	-	527,840	-
Communication, Supplies - Othe	824,440	124,975	699,465	15.16
Constituency Office Expenses	15,100,007	6,052,107	9,047,900	40.08
Contracted Guards and Cleaning Services	3,936,436	2,204,983	1,731,453	56.01
Contracted Professional Services	7,143,492	135,000	7,008,492	1.89
Contractual Employees	1,762,694	1,166,740	595,954	66.19
Courier & Postal Services	1,370,951	110,960	1,259,991	8.09
Clerical Trainers Allowance	800,000	-	800,000	-
Current Grants to Semi-Autonomous Government Agencies	108,426,459	22,849,253	85,577,206	21.07
Daily Subsistence Allowance	58,111,567	40,919,948	17,191,619	70.42
Daily Subsistence Allowance	2,642,566	457,780	2,184,786	17.32
Domestic Servant Allowance	1,866,318	672,370	1,193,948	36.03
Domestic Travel and Subs. - Others	2,486,978	550,400	1,936,578	22.13

<b>DETAILS</b>	<b>Q3 AVAILABLE BUDGET</b>	<b>Q3 EXPENDITURE</b>	<b>VARIANCE</b>	<b>% abs</b>
Donations	1,521,331	699,330	822,001	45.97
Dressings and Other Non-Pharmaceutical Medical Items	92,561,697	25,917,235	66,644,462	28.00
Electricity	43,878,246	16,516,524	27,361,722	37.64
Employer Contribution to Staff Pensions Scheme	124,090	-	124,090	-
Employer Social Benefits - Other (Budget)	10,757,829	1,320,124	9,437,705	12.27
Engineering and Design Plans	428,200	-	428,200	-
Field Allowance	3,693,300	2,633,100	1,060,200	71.29
Field Operational Allowance	1,740,000	762,950	977,050	43.85
Field Training Attachments	130,600	-	130,600	-
Fungicides, Insecticides and Sprays	48,000	-	48,000	-
Gas expenses	96,000	-	96,000	-
General Office Supplies (papers, pencils, forms, small office equipment etc.)	29,627,274	13,565,054	16,062,220	45.79
Gratuity - Civil Servants	7,784,534	2,036,966	5,747,568	26.17
Gratuity - Members of Parliament	13,468,672	5,856,358	7,612,314	43.48
Group Personal Insurance	3,000,000	-	3,000,000	-
Hire of Equipment, Plant and Machinery	1,227,197	-	1,227,197	-
Hire of Training Facilities and Equipment	8,457,563	1,876,020	6,581,543	22.18
Hire of Transport, Equipment	1,065,054	-	1,065,054	-
Hospitality Supplies - other (	3,669,131	2,952,693	716,438	80.47
Housing loans to public servants	-	-	-	-
Internet Connections	6,351,145	1,684,409	4,666,736	26.52
Kenya School of Government	15,716,607	7,801,109	7,915,498	49.64
Leave Allowance	236,000	-	236,000	-
Legal Dues/fees, Arbitration and Compensation Payments	17,244,572	6,125,651	11,118,921	35.52
Maintenance Expenses - Motor Vehicles	45,147,280	15,967,497	29,179,783	35.37
Maintenance of Buildings -- Residential	200,000	-	200,000	-
Maintenance of Buildings and Stations -- Non-Residential	29,647,163	769,003	28,878,160	2.59
Maintenance of Civil Works Equipment	1,000,000	-	1,000,000	-
Maintenance of Communications Equipment	57,433	-	57,433	-
Maintenance of Computers, Software, and Networks	20,288,807	8,730,198	11,558,609	43.03
Maintenance of Medical and Dental Equipment	1,995,848	377,000	1,618,848	18.89
Maintenance of Office Furniture and Equipment	7,896,890	614,810	7,282,080	7.79
Maintenance of Plant, Machinery and Equipment (including lifts)	14,182,365	4,780,661	9,401,704	33.71
Man, agent Fees	1,000,000	356,755	643,245	35.68
Medals, Awards and Honors	13,211,942	16,730,442	(3,518,500)	126.63
Medical Drugs	84,285,225	83,590,266	694,959	99.18
Medical Insurance	348,475,880	283,979,297	64,496,583	81.49
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	12,187,935	7,467,546	4,720,389	61.27
Motor Vehicle Insurance	1,800,000	-	1,800,000	-
National Assembly Attendance Allowance	15,401,720	4,551,878	10,849,842	29.55
National Celebrations	5,946,499	2,534,500	3,411,999	42.62
Non-Residential Buildings (offices, schools, hospitals, etc..)	2,000,000	-	2,000,000	-
Office and General Supplies -	165,000	82,974	82,026	50.29
Other Current Transfers - Othe	407,247,452	25,068,441	382,179,011	6.16
Other Fuels (wood, charcoal, cooking gas etc.?)	250,000	-	250,000	-

<b>DETAILS</b>	<b>Q3 AVAILABLE BUDGET</b>	<b>Q3 EXPENDITURE</b>	<b>VARIANCE</b>	<b>% abs</b>
Other Operating Expenses - Oth	76,318,981	38,963,078	37,355,903	51.05
Passage & Transfer Expenses	82,500	-	82,500	-
Plant, Equipment and Machinery Insurance	749,000	181,691	567,309	24.26
Pre-feasibility, Feasibility and Appraisal Studies	45,194,102	16,326,510	28,867,592	36.13
Printing, Advertising - Other	3,151,580	1,300,053	1,851,527	41.25
Production and Printing of Training Materials	4,543,177	1,378,675	3,164,502	30.35
Project Allowance	7,354,221	5,169,300	2,184,921	70.29
Publishing & Printing Services	18,408,433	6,602,987	11,805,446	35.87
Purchase of Air conditioners, Fans and Heating Appliances	900,000	-	900,000	-
Purchase of Bandwidth Capacity	65,317	-	65,317	-
Purchase of Bicycles and Motorcycles	8,416,800	-	8,416,800	-
Purchase of Coffins	300,000	-	300,000	-
Purchase of Computers, Printers and other IT Equipment	29,679,598	15,149,431	14,530,167	51.04
Purchase of Educational Aids and Related Equipment	1,500,000	745,775	754,225	49.72
Purchase of Fire fighting Vehicles and Equipment	100,000	-	100,000	-
Purchase of Motor Vehicles	34,000,000	7,449,724	26,550,276	21.91
Purchase of Office Furniture and Fittings	20,941,523	7,795,839	13,145,684	37.23
Purchase of other Office Equipment	6,512,556	3,779,467	2,733,089	58.03
Purchase of Photocopiers	362,582	84,375	278,207	23.27
Purchase of Safety Gear	4,662,100	-	4,662,100	-
Purchase of Software	34,412,127	1,760,474	32,651,653	5.12
Purchase of Uniforms and Clothing - Staff	24,446,569	6,954,409	17,492,160	28.45
Purchase of Workshop Tools, Spares and Small Equipment	1,407,215	-	1,407,215	-
Purchase/Production of Photographic and Audio-Visual Materials	242,108	-	242,108	-
Refined Fuels and Lubricants -- Other	2,423,293	2,257,043	166,250	93.14
Refined Fuels and Lubricants for Production	7,561,090	7,549,958	11,132	99.85
Refined Fuels and Lubricants for Transport	52,106,137	37,740,017	14,366,120	72.43
Refurbishment of Non-Residential Buildings	3,679,987	2,278,500	1,401,487	61.92
Registration of Land	150,000	-	150,000	-
Remuneration of Instructors and Contract Based Training Services	1,722,090	50,000	1,672,090	2.90
Rents and Rates - Non-Residential	9,359,293	4,965,621	4,393,672	53.06
Research Allowance	400,000	331,200	68,800	82.80
Research, Feasibility Studies	3,014,983	1,435,300	1,579,683	47.61
Residential Buildings (including hostels)	1,200,000	-	1,200,000	-
Routine Maintenance - Other As	283,700	227,895	55,805	80.33
Routine Maintenance - Vehicles	14,224,804	3,008,061	11,216,743	21.15
Sanitary and Cleaning Materials, Supplies and Services	14,056,935	4,126,277	9,930,658	29.35
Scholarships and other Educational Benefits - Secondary Education	1,235,286	-	1,235,286	-
Security Operations	2,163,280	830,232	1,333,048	38.38
Specialized Materials - Other	7,529,000	4,779,997	2,749,003	63.49
Subscriptions to Newspapers, Magazines and Periodicals	7,358,291	1,698,957	5,659,334	23.09
Sundry Items (e.g. airport tax, taxis, etc.?)	11,318,449	1,594,534	9,723,915	14.09
Supplies and Accessories for Computers and Printers	23,729,956	8,948,859	14,781,097	37.71
Supplies for Production	1,260,740	60,095	1,200,645	4.77
Telephone, Telex, Facsimile and Mobile Phone Services	18,803,681	6,050,858	12,752,823	32.18

DETAILS	Q3 AVAILABLE BUDGET	Q3 EXPENDITURE	VARIANCE	% abs
Temporary Committee Expenses	14,598,878	6,891,900	7,706,978	47.21
Top-up Allowance	143,000	60,000	83,000	41.96
Trade Shows and Exhibitions	12,974,775	752,805	12,221,970	5.80
Trainee Allowance	2,428,116	1,718,244	709,872	70.76
Trainer Allowance	595,595	-	595,595	-
Training Expenses - Other (Bud	15,686,261	6,723,164	8,963,097	42.86
Transport Allowance	22,179,745	11,463,738	10,716,007	51.69
Travel Allowance	18,283,747	12,623,134	5,660,613	69.04
Travel Costs (airlines, bus, railway, etc.)	9,653,452	601,058	9,052,394	6.23
Travel Costs (airlines, bus, railway, mileage allowances, etc.)	47,496,561	36,432,459	11,064,102	76.71
Tribunal Costs	5,083,299	862,574	4,220,725	16.97
Tuition Fees Allowance	20,422,722	10,562,826	9,859,896	51.72
Utilities, Supplies- Other (	864,552	367,925	496,627	42.56
Water and Sewerage Charges	4,153,584	1,163,594	2,989,990	28.01
Y	27,858,689	17,014,696	10,843,993	61.08
<b>Total Recurrent</b>	<b>5,116,943,061</b>	<b>2,627,890,391</b>	<b>2,489,052,670</b>	<b>51.36</b>
<b>Grand Total</b>	<b>9,544,687,724</b>	<b>3,352,897,815</b>	<b>6,191,789,909</b>	<b>35.13</b>

## Q3 RECURRENT EXPENDITURE — MAJOR VOTE ITEMS

Recurrent Absorption: 51.36%

Summary of highest-impact recurrent vote items by budget size, expenditure weight and absorption pressure

RECURRENT BUDGET KSh 5.12B	Q3 EXPENDITURE KSh 2.63B	VARIANCE KSh 2.49B	MAJOR ITEM FOCUS Top 15
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### Strategic Reading

**51.36%**  
ABSORBED

**Largest Item** KSh 2.42B

**Basic Salaries**

**Highest Major Absorption** 99.18%

**Medical Drugs**

**Weakest Major Item** 6.16%

**Other Current Transfers**

**Blunt fiscal reading:** recurrent spending is structurally dominated by salaries and medical-related obligations. That is normal, but it leaves little room for discretionary operating flexibility.

**Pressure point:** large low-absorption items such as Other Current Transfers, Current Grants to SAGAs and Dressings/Non-Pharmaceutical Items should be reconciled before year-end.

### Major Recurrent Vote Items Summary

MAJOR VOTE ITEM	BUDGET	SPENT	VARIANCE	ABS.
Basic Salaries - Civil Service	2.42B	1.40B	1.02B	57.93%
Other Current Transfers	407.25M	25.07M	382.18M	6.16%
Medical Insurance	348.48M	283.98M	64.50M	81.49%
Current Grants to SAGAs	108.43M	22.85M	85.58M	21.07%
Accommodation - Domestic Travel	94.42M	75.19M	19.23M	79.63%
Dressings & Non-Pharmaceutical Items	92.56M	25.92M	66.64M	28.00%
Advertising & Publicity Campaigns	90.75M	45.42M	45.32M	50.06%
Basic Salaries - County Assembly	85.74M	48.21M	37.52M	56.24%
Medical Drugs	84.29M	83.59M	0.69M	99.18%
Other Operating Expenses	76.32M	38.96M	37.36M	51.05%
Boards, Committees & Conferences	64.09M	43.02M	21.07M	67.12%
Casual Labor - Others	60.85M	37.37M	23.48M	61.41%
Daily Subsistence Allowance	58.11M	40.92M	17.19M	70.42%
Fuel & Lubricants for Transport	52.11M	37.74M	14.37M	72.43%
Pre-feasibility & Appraisal Studies	45.19M	16.33M	28.87M	36.13%
<b>Total Recurrent</b>	<b>5.12B</b>	<b>2.63B</b>	<b>2.49B</b>	<b>51.36%</b>

## 2.8 Own Source Revenue Performance

During Quarter Three of FY 2025/2026, the County Government recorded strong Own Source Revenue (OSR) performance, collecting KSh 284.89 million against a quarterly target of KSh 279.81 million, translating to an overall revenue realization rate of 101.81 percent. This performance reflects commendable progress in local revenue mobilization and demonstrates the County's growing capacity to strengthen internal financing streams despite prevailing economic and administrative challenges.

Overall, the County exceeded its quarterly target by approximately KSh 5.08 million, signaling effective enforcement, revenue administration, and operational resilience across key revenue-generating sectors. This positive outturn provides an encouraging fiscal foundation for supporting service delivery and reducing overreliance on external transfers.

The Ministry of Health and Sanitation emerged as the largest revenue contributor, collecting KSh 219.01 million against a target of KSh 201.73 million, achieving an impressive realization rate of 108.57 percent. This strong performance underscores the continued importance of health-related revenue streams, including facility-based collections, and reflects improved efficiency in sector revenue management.

The Office of the Governor also surpassed its revenue target, realizing 102.19 percent, while the Ministry of Water and Irrigation recorded an even stronger performance at 121.20 percent. These results indicate effective administrative and sectoral revenue generation within their respective mandates.

Mwingi Town Administration and Kitui Municipality posted solid performances at 101.19 percent and 97.06 percent respectively, demonstrating relatively strong urban revenue mobilization capacity and stable municipal collection systems. Similarly, the Ministry of Finance, Economic Planning and Revenue Management nearly achieved full realization at 99.54 percent, reinforcing its central role in coordinating county revenue structures.

However, performance varied significantly across some sectors. The Ministry of Roads, Public Works and Transport recorded a respectable 81.14 percent realization rate, while Lands, Housing and Urban Development achieved 50.49 percent, indicating moderate performance but also potential for enhanced revenue optimization.

Several ministries recorded comparatively lower performance, including Agriculture and Livestock (45.55 percent), Culture, Gender, Youth, ICT, Sports and Social Services (37.41 percent), and Trade, Industry, MSMEs, Innovation and Cooperatives (18.32 percent). The Ministry of Energy, Environment, Forestry, Natural and Mineral Resources posted the lowest realization at 8.92 percent. These outcomes suggest untapped revenue potential, possible administrative inefficiencies, or sector-specific structural constraints that may require targeted reforms.

From a strategic fiscal perspective, the County's overall positive revenue performance is encouraging, particularly given the overachievement of aggregate quarterly targets. Nonetheless, the disparities across ministries highlight the need for stronger sector-specific revenue enhancement strategies, improved

enforcement frameworks, digitization of revenue systems, and expanded diversification of local revenue streams.

Moving forward, sustained focus on strengthening underperforming sectors, improving compliance mechanisms, and scaling high-performing revenue models will be essential in broadening the County’s internal revenue base.

With continued reforms and enhanced revenue administration, the County remains well-positioned to strengthen fiscal sustainability, improve budget credibility, and support long-term development financing objectives.

**Quarter Three OWN SOURCE Revenue Realization Rate**

<b>Ministry</b>	<b>Q3 TARGET</b>	<b>Q3 Collections</b>	<b>% Realization</b>
Office of the Governor	7,542,937	7,708,000	102.19
Ministry of Water and Irrigation	750,000	909,000	121.20
Ministry of Roads, Public Works and Transport	1,478,970	1,199,982	81.14
Ministry of Health and Sanitation	201,725,424	219,008,818	108.57
Ministry of Trade, Industry, MSMEs, Innovation & Cooperatives	562,156	103,011	18.32
Ministry of Energy Environment, Forestry, Natural and Mineral Resources	4,743,018	423,167	8.92
Ministry of Culture, Gender, Youth, ICT, Sports & Social Services	113,064	42,293	37.41
Ministry of Finance, Economic Planning & Revenue Management	26,243,956	26,122,991	99.54
Ministry of Agriculture and livestock	3,989,593	1,817,375	45.55
Ministry of Lands, Housing and Urban Development	9,606,356	4,850,466	50.49
Kitui Municipality	15,168,552	14,722,061	97.06
Mwingi Town Administration	7,888,475	7,982,680	101.19
<b>Total</b>	<b>279,812,500</b>	<b>284,889,843</b>	<b>101.81</b>

# QUARTER THREE OWN SOURCE REVENUE REALIZATION RATE

Overall Realization: 101.81%

Q3 OSR Target vs Collections · Ministry and Entity Revenue Performance Dashboard



## Revenue Performance Pulse

**101.81%**  
REALIZED

**Highest Realization** 121.20%  
**Water & Irrigation**

**Largest Collection** KSh 219.01M  
**Health & Sanitation**

**Lowest Realization** 8.92%  
**Energy & Environment**

**Fiscal reading:** Q3 OSR exceeded target overall, but the result is heavily carried by Health. Several sectors remain weak, meaning the aggregate surplus hides serious entity-level underperformance.

**Pressure point:** Energy, Trade, Culture and Agriculture need targeted revenue enforcement and collection diagnostics.

## Ministry OSR Realization Matrix

MINISTRY / ENTITY	TARGET	COLLECTIONS	REALIZATION
Office of the Governor	7.54M	7.71M	102.19%
Water and Irrigation	0.75M	0.91M	121.20%
Roads & Public Works	1.48M	1.20M	81.14%
Health and Sanitation	201.73M	219.01M	108.57%
Trade, MSMEs & Cooperatives	0.56M	0.10M	18.32%
Energy & Natural Resources	4.74M	0.42M	8.92%
Culture, Youth, ICT & Sports	0.11M	0.04M	37.41%
Finance & Revenue Management	26.24M	26.12M	99.54%
Agriculture and Livestock	3.99M	1.82M	45.55%
Lands, Housing & Urban Dev.	9.61M	4.85M	50.49%
Kitui Municipality	15.17M	14.72M	97.06%
Mwingi Town Administration	7.89M	7.98M	101.19%
<b>Total OSR</b>	<b>279.81M</b>	<b>284.89M</b>	<b>101.81%</b>

## 2.9 Revenue Realization Challenges, Structural Gaps, Policy Reform Priorities, and Strategic Revenue Enhancement Framework

### 2.9.1 Strategic Context

While Quarter Three aggregate own source revenue performance surpassed target expectations, deeper fiscal analysis reveals that county revenue performance remains uneven across sectors, with strong performance concentrated in health services, municipal administrations, and core finance functions, while several economically strategic sectors continue to underperform.

This pattern demonstrates that although the County has established a credible revenue foundation, substantial structural inefficiencies, untapped revenue streams, and institutional weaknesses continue to constrain full optimization of local revenue potential.

As fiscal pressures increase and development financing demands expand, strengthening internal revenue mobilization remains essential for enhancing fiscal sustainability, reducing overreliance on equitable share transfers, and improving budget resilience.

## **2.9.2 Key Revenue Realization Challenges**

### **a) Weak Enforcement of Revenue Laws and Sector-Specific Regulations**

Despite the existence of county revenue legislation and sector-specific policy instruments, enforcement gaps continue to undermine revenue realization in several high-potential sectors.

Key affected areas include:

- Sand harvesting and transportation cess;
- Trade permits and business licensing;
- Natural resource utilization levies;
- Land development approvals;
- Environmental licensing;
- Agricultural market cess.

Weak field enforcement, fragmented licensing structures, and inconsistent compliance monitoring continue to create significant revenue losses.

### **b) Revenue Leakages and Collection Inefficiencies**

Although automation reforms have improved performance in select sectors, revenue leakage vulnerabilities remain due to:

- Partial POS system deployment;
- Weak reconciliation mechanisms;
- Manual collection exposure;
- Delayed remittance;
- Limited audit trails;
- Insufficient field supervision.

These operational inefficiencies continue to suppress optimal revenue realization.

### **c) Underutilization of High-Potential Revenue Streams**

Significant county revenue opportunities remain underexploited in:

- Sand resource management;
- Water service fees;
- Municipal permits and parking;
- Trade licensing;
- Livestock and produce markets;
- Climate and environmental permits;
- Urban planning and land approvals.

### **e) Inadequate Revenue Intelligence and Data Systems**

Current limitations include:

- Weak taxpayer databases;
- Limited GIS integration;
- Poor compliance analytics;
- Insufficient predictive revenue modelling;

- Weak sector mapping;
- Limited real-time monitoring dashboards.

### **2.9.3 Structural Revenue Gaps**

#### **Institutional Gaps**

- Limited enforcement personnel;
- Weak compliance infrastructure;
- Insufficient automation;
- Low interdepartmental coordination

#### **Policy Gaps**

- Outdated valuation frameworks;
- Weak annual pricing reviews;
- Underdeveloped diversification strategies;
- Incomplete legislative harmonization.

#### **Operational Gaps**

- Weak compliance audits;
- Delayed inspections;
- Limited taxpayer sensitization;
- Poor enforcement consistency.

### **2.9.4 Policy Reform Priorities**

#### **a) Strengthening County Revenue Legislation**

Priority reforms should include:

- Full operationalization and enforcement of sector-specific laws;
- Harmonization of Finance Act provisions with licensing frameworks;
- Annual revenue code modernization;
- Enhanced penalties for non-compliance;
- Mandatory licensing digitization.

#### **b) Revenue Digitization and Automation Framework**

Key strategic reforms:

- County-wide POS deployment;
- Real-time payment reconciliation;
- Mobile money integration;
- E-permitting systems;
- GIS-linked taxpayer databases;
- Automated compliance monitoring.

#### **c) Revenue Diversification Strategy**

The County should broaden internal revenue streams through:

- Sand resource commercialization reforms;
- Climate financing opportunities;

- Municipal modernization;
- Industrial and trade expansion;
- Water sector optimization;
- Public asset commercialization.

### **2.9.5 Strategic Revenue Enhancement Framework**

#### **County Integrated Revenue Management System (CIRMS)**

A unified county-wide platform should integrate:

- Licensing;
- Billing;
- Compliance;
- Enforcement;
- Revenue dashboards;
- GIS mapping;
- Audit trails.

#### **Multi-Agency Revenue Enforcement Model**

A coordinated framework involving:

- Finance;
- Revenue Directorate;
- Municipal administrations;
- Environment;
- Transport;
- Legal services;
- Security enforcement.

#### **Revenue Intelligence and Compliance Audits**

- Recommended interventions:
- Monthly sector audits;
- Revenue gap assessments;
- Business census;
- Vehicle and permit verification;
- Compliance inspections;
- Real-time reporting dashboards.

#### **Public Engagement and Taxpayer Sensitization**

- To improve compliance:
- Stakeholder forums;
- Cooperative integration;
- Transparent pricing structures;
- Taxpayer education;
- Citizen awareness campaigns.

## **2.9.6 Sector-Specific Strategic Priorities**

### **Sand Revenue**

- Mandatory transporter registration;
- Digital cess systems;
- Multi-agency enforcement;
- Site monitoring;
- Compliance audits.

### **Trade and Municipal Revenue**

- Unified business permit systems;
- Informal sector registration;
- Municipal digitization;
- Market modernization.

### **Health Revenue**

- Facility revenue automation;
- FIF strengthening;
- Billing controls.

### **Agriculture Revenue**

- Livestock permit digitization;
- Market cess modernization;
- Produce aggregation frameworks.

### **Lands and Urban Development**

- GIS valuation systems;
- Development permit automation;
- Land rates reform.

## **3.2.7 Expected Strategic Outcomes**

If effectively implemented, these reforms are expected to:

- Increase own source revenue significantly;
- Reduce leakages;
- Strengthen fiscal sustainability;
- Improve budget credibility;
- Expand development financing capacity;
- Strengthen compliance;
- Reduce dependence on external transfers.

# REVENUE REALIZATION CHALLENGES, STRUCTURAL GAPS & STRATEGIC REFORM FRAMEWORK

Revenue Modernization Agenda

Quarter Three Revenue Policy Analysis Dashboard

<b>OSR REALIZATION</b> 101.81%	<b>KEY STRUCTURAL RISK</b> Leakages	<b>PRIORITY REFORM</b> Digitization	<b>STRATEGIC GOAL</b> Fiscal Sustainability
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## Core Fiscal Risks

### Weak Enforcement

Revenue laws, permits, sand cess, land approvals and environmental levies remain under-enforced, suppressing realization.

### Revenue Leakages

Manual collection systems, weak reconciliation, delayed remittance and limited audit controls expose county finances.

### Underutilized Revenue Streams

Sand, water, municipal permits, livestock markets, climate levies and public assets remain below full potential.

### Weak Revenue Intelligence

Poor GIS integration, weak taxpayer databases and limited predictive analytics reduce strategic collection efficiency.

**Blunt fiscal reading:** Aggregate Q3 performance is positive, but overreliance on a few strong sectors masks deep structural inefficiencies that threaten long-term fiscal resilience.

## Strategic Reform & Revenue Enhancement Framework

### INSTITUTIONAL GAPS

- Weak enforcement staffing
- Limited automation systems
- Poor compliance infrastructure
- Low interdepartmental coordination

### POLICY GAPS

- Outdated valuation frameworks
- Weak pricing reviews
- Incomplete legislative harmonization
- Limited diversification policy

### OPERATIONAL REFORMS

- County-wide POS deployment
- Real-time reconciliation
- Mobile money integration
- Automated compliance audits

### STRATEGIC REVENUE DIVERSIFICATION

- Sand commercialization reforms
- Water fee optimization
- Municipal modernization
- Asset commercialization

### INTEGRATED CIRMS SYSTEM

- Licensing
- Billing
- GIS mapping
- Dashboards & audit trails

### EXPECTED OUTCOMES

- Higher OSR growth
- Reduced leakages
- Stronger fiscal sustainability
- Expanded development financing

### SECTOR PRIORITIES

- Sand revenue digitization
- Trade permit reforms
- Health revenue automation
- Lands permit modernization

### STRATEGIC CONCLUSION

- Transition to intelligence-led revenue administration
- Strengthen enforcement-backed systems
- Modernize policy architecture
- Build long-term fiscal independence

## 2.9.8 Conclusion

Quarter Three revenue performance demonstrates that Kitui County has established a promising and increasingly resilient local revenue framework. However, substantial fiscal potential remains unrealized due to persistent structural, operational, and policy constraints.

To unlock sustainable long-term revenue growth, the County must transition from traditional revenue administration toward a modern, technology-driven, intelligence-led, enforcement-backed, and policy-responsive revenue management ecosystem.

With decisive reforms, stronger enforcement, institutional modernization, and strategic diversification, the County can substantially expand internal resource mobilization, strengthen fiscal independence, and create a more resilient financing base for transformative socio-economic development.

## 2.10 Quarter Three Grants and exchequer Releases

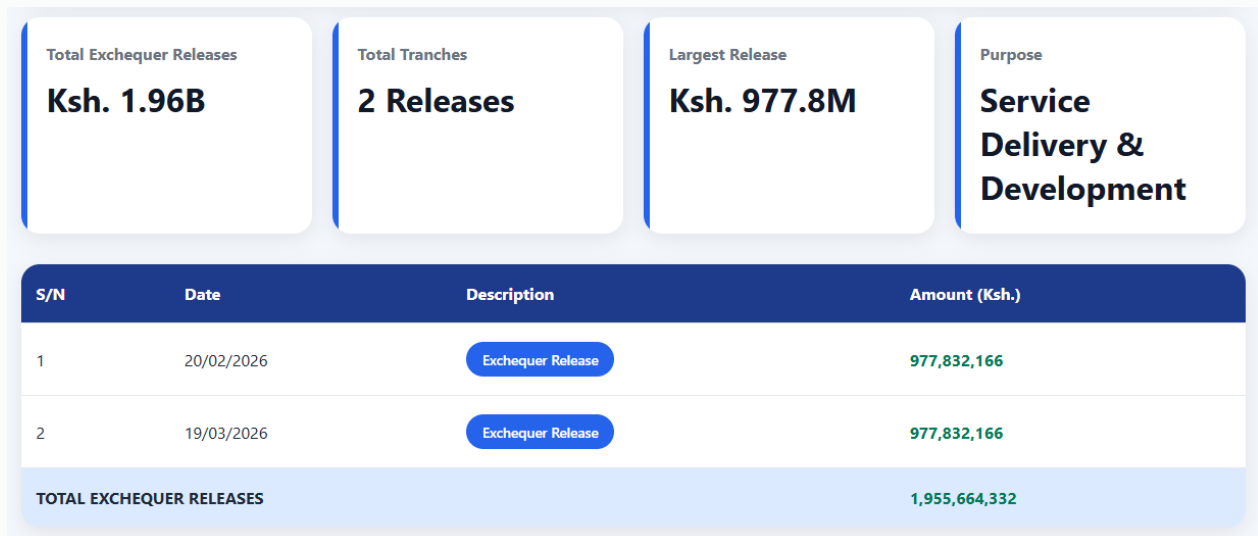
### 2.10.1 Quarter Three exchequer Releases

During FY 2025/26 Quarter Three, the County Government received Exchequer releases amounting to Ksh. 1,955,664,332 to support implementation of approved programmes, projects, and recurrent operations during Quarter Four (Q4). The releases were received in two tranches of Ksh. 977,832,166 each on 20th February 2026 and 19th March 2026 respectively.

The funds are intended to facilitate service delivery, execution of development projects, settlement of operational obligations, and enhancement of county functions in line with the approved FY 2025/26 budget and development priorities.

#### Quarter Three Exchequer Releases

S/N	DATE	AMOUNT
1	20/02/2026	977,832,166
2	19/03/2026	977,832,166
	<b>TOTAL</b>	<b>1,955,664,332</b>



## 2.10.2 Quarter Three Grants Releases

During FY 2025/26 Quarter Three, the County Government received a total of Ksh. 668,225,155 in conditional grants and transfers from various development partners and national government programmes, which are expected to support implementation activities in Quarter Four (Q4). The releases comprised Ksh. 152,309,555 under the National Agricultural Value Chain Development Project (NAVCDP), Ksh. 35,253,471 for KDSP II, Ksh. 181,685,930 for Climate Change interventions, Ksh. 435,841 as Mineral Royalties, Ksh. 250,000,000 for Aggregation and Industrial Parks development, and Ksh. 48,540,358 under the Kenya Urban Support Programme (KUSP).

These funds are earmarked to facilitate continued implementation of priority programmes and projects aimed at enhancing socio-economic development, infrastructure improvement, climate resilience, urban development, and agricultural value chain transformation within the County during Quarter Four.

### Quarter Three Grants Releases

No.	Date	Reference No.	Description	Amount
1	1/8/2026	BNK26008JH0K0DCJ	NAVCDP	66,944,054
2	1/19/2026	BNK26019CMFKMFHC	NAVCDP	85,365,501
3	1/22/2026	BNK2602200MMLGCK	KDSP II	35,253,471
4	2/6/2026	BNK26037FFDHLCI	CLIMATE CHANGE	181,685,930
5	3/11/2026	BNK26070LLBL0LLB	Mineral Royalties	99,723
6	3/11/2026	BNK26070GGHCBGF0	Mineral Royalties	336,118
7	3/13/2026	BNK260720BFKJHKG	Aggregation & industrial parks	125,000,000
8	3/13/2026	BNK26072DGK0HMD0	aggregation & industrial parks	125,000,000
9	3/31/2026	BNK26090BMLU0MK	KUSP	48,540,358
			<b>TOTAL</b>	<b>668,225,155</b>

No.	Date	Reference No.	Description	Amount (Ksh.)
1	1/8/2026	BNK26008JH0K0DCJ	NAVCDP	66,944,054
2	1/19/2026	BNK26019CMFKMFHC	NAVCDP	85,365,501
3	1/22/2026	BNK2602200MMLGCK	KDSP II	35,253,471
4	2/6/2026	BNK26037FFDHLCI	CLIMATE CHANGE	181,685,930
5	3/11/2026	BNK26070LLBL0LLB	Mineral Royalties	99,723
6	3/11/2026	BNK26070GGHCBGF0	Mineral Royalties	336,118
7	3/13/2026	BNK260720BFKJHKG	Aggregation & Industrial Parks	125,000,000
8	3/13/2026	BNK26072DGK0HMD0	Aggregation & Industrial Parks	125,000,000
9	3/31/2026	BNK26090BMLU0MK	KUSP	48,540,358
<b>TOTAL GRANTS RELEASES</b>				<b>668,225,155</b>

# CHAPTER THREE: CHALLENGES EXPERIENCED DURING IMPLEMENTATION OF QUARTER THREE, FY2025/26

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Implementation of the Quarter Three FY2025/26 Budget was undertaken within a constrained fiscal and operational environment characterized by revenue shortfalls, delayed exchequer disbursements, rising expenditure demands, inflationary pressures, procurement delays, and increasing public expectations for service delivery. Although the County recorded notable progress in implementation of priority programmes and continued delivery of essential public services, several institutional, financial, and administrative challenges affected the pace, efficiency, and effectiveness of budget execution during the quarter under review.

The Quarter Three implementation period particularly exposed structural weaknesses in revenue mobilization systems, procurement planning, project execution frameworks, cash flow management, and expenditure prioritization mechanisms. In addition, pressure arising from pending bills, recurrent expenditure obligations, and fluctuating economic conditions significantly constrained the County's fiscal space and implementation capacity.

Despite these challenges, the County continued to implement strategic fiscal and administrative interventions aimed at enhancing budget credibility, strengthening expenditure controls, improving accountability systems, and sustaining implementation of critical development programmes.

## 3.1 Challenges

### 3.1.1 Underperformance in Own Source Revenue Collection

During Quarter Three, the County experienced below-target performance in Own Source Revenue (OSR) collection compared to quarterly projections. The underperformance was attributed to weak compliance levels, inadequate automation of some revenue streams, leakages within manual collection systems, business slowdown in certain sectors of the local economy, and resistance to enforcement measures.

Additionally, some revenue streams remained inadequately exploited due to incomplete revenue databases, weak valuation systems, limited monitoring capacity, and insufficient integration of revenue administration platforms.

#### Key Implications

- Reduced liquidity for programme implementation.
- Increased dependence on equitable share transfers.
- Delayed financing of development projects.
- Constrained fiscal flexibility during the quarter.

### **3.1.2 Delayed Exchequer Releases and Cash Flow Constraints**

Implementation during Quarter Three was adversely affected by delays in disbursement of funds from the National Treasury. The delayed releases disrupted departmental work plans, procurement schedules, project implementation timelines, and payment cycles.

The resulting cash flow constraints affected timely settlement of obligations to suppliers, contractors, and service providers, thereby slowing implementation of several planned activities.

#### **Key Implications**

- Delayed implementation of projects and programmes.
- Slowed procurement and contract execution processes.
- Increased pending obligations.
- Reduced operational efficiency across departments.

### **3.1.3 Low Absorption of Development Expenditure**

Development expenditure absorption during Quarter Three remained below projected levels due to delayed procurement processes, prolonged approval procedures, contractor mobilization challenges, delayed preparation of technical documentation, and inadequate project readiness in some sectors.

In certain cases, implementation delays were caused by incomplete feasibility studies, land ownership disputes, variation orders, and delayed issuance of Bills of Quantities (BQs).

#### **Key Implications**

- Slow implementation of development projects.
- Delayed realization of expected socio-economic benefits.
- Increased risk of project cost escalation.
- Reduced public confidence in implementation capacity.

### **3.1.4 Rising Recurrent Expenditure Pressures**

The County continued to face increasing recurrent expenditure pressures during the quarter, particularly relating to personnel emoluments, utility bills, operational expenses, maintenance costs, legal obligations, and emergency response interventions.

The high recurrent expenditure burden constrained allocation of resources towards development programmes and reduced budget implementation flexibility.

#### **Key Implications**

- Crowding out of development expenditure.
- Reduced fiscal sustainability.
- Increased strain on cash management systems.
- Limited flexibility in resource allocation.

### **3.1.5 Pending Bills and Financial Obligations**

Accumulated pending bills from previous financial years continued to exert pressure on Quarter Three budget implementation. A significant portion of available resources was directed towards settlement of inherited obligations, thereby reducing funds available for implementation of new projects and programmes.

Additionally, verification and validation processes for pending bills slowed expenditure processing in some departments.

#### **Key Implications**

- Reduced fiscal space for current programmes.
- Delayed implementation of planned activities.
- Increased legal and contractual exposure.
- Reduced supplier confidence in county payment systems.

### **3.1.6 Procurement and Contract Management Challenges**

Implementation of Quarter Three activities was affected by delays in procurement planning, prolonged tender evaluation processes, weak contract management frameworks, and delayed initiation of procurement processes by some departments.

Some contractors also experienced financial and operational capacity constraints that affected timely project execution.

#### **Key Implications**

- Delayed commencement and completion of projects.
- Low budget absorption rates.
- Increased implementation costs.
- Delayed delivery of goods, works, and services.

### **3.1.7 Weak Monitoring and Evaluation Mechanisms**

Some departments experienced challenges in monitoring project implementation progress due to inadequate monitoring and evaluation systems, limited field supervision, delayed reporting, and insufficient integration of project performance data.

This affected timely identification and resolution of implementation bottlenecks during the quarter.

#### **Key Implications**

- Weak performance tracking.
- Delayed corrective interventions.
- Inconsistencies in implementation reporting.

- Reduced accountability in programme execution.

### **3.1.8 Inflationary Pressures and Escalating Costs**

The implementation environment during Quarter Three was affected by rising costs of fuel, construction materials, medical supplies, utilities, and other operational inputs arising from prevailing inflationary pressures.

The increased cost of goods and services negatively affected implementation timelines and necessitated adjustments in expenditure prioritization.

#### **Key Implications**

- Increased project implementation costs.
- Reduced purchasing power of allocated budgets.
- Budget reallocations and adjustments.
- Delayed completion of planned activities.

### **3.1.9 ICT and Systems Integration Challenges**

Despite ongoing automation initiatives, some departments continued to face challenges relating to inadequate ICT infrastructure, intermittent system downtimes, weak systems interoperability, and incomplete digitization of operational processes.

These limitations affected efficiency in revenue administration, financial reporting, expenditure processing, and data management.

#### **Key Implications**

- Delays in processing transactions and reports.
- Data inconsistencies across departments.
- Reduced operational efficiency.
- Revenue reconciliation challenges.

### **3.1.10 Public Expectations and Competing Development Priorities**

The County continued to experience increasing public demand for services and development projects during the quarter, despite existing fiscal limitations. Competing community priorities and limited available resources created implementation pressures and affected project prioritization decisions.

Additionally, inadequate public understanding of budget ceilings and fiscal constraints contributed to unrealistic expectations in some sectors.

#### **Key Implications**

- Pressure on limited financial resources.
- Delayed prioritization decisions.
- Increased stakeholder expectations.
- Public dissatisfaction in some areas.

### **3.2 Lessons Learnt and Recommendations**

Implementation of Quarter Three FY2025/26 Budget activities provided critical fiscal, operational, and institutional lessons that will inform future planning, budgeting, resource mobilization, project execution, and expenditure management processes.

The quarter demonstrated the need for stronger fiscal discipline, improved project preparedness, enhanced revenue mobilization systems, accelerated automation, and strengthened accountability frameworks to improve implementation effectiveness and service delivery outcomes.

#### **3.2.1 Lessons Learnt**

**a) Realistic Revenue Projections Improve Budget Credibility**

Revenue projections should be anchored on realistic economic assumptions, historical collection trends, and actual collection capacity to minimize implementation gaps and cash flow pressures.

**b) Early Procurement Planning Enhances Absorption Rates**

Timely initiation of procurement processes significantly improves project implementation timelines and enhances budget absorption.

**c) Effective Cash Flow Management is Critical**

Sustainable implementation of programmes and projects requires strong cash flow forecasting, expenditure prioritization, and prudent financial management practices.

**d) Automation Enhances Efficiency and Accountability**

Digitization of revenue collection, financial management, and reporting systems improves transparency, reduces leakages, and strengthens operational efficiency.

**e) Project Readiness Determines Implementation Success**

Projects supported by complete feasibility studies, technical designs, Bills of Quantities, and implementation frameworks experience fewer delays and achieve better implementation outcomes.

**f) Monitoring and Evaluation Systems are Essential**

Strong monitoring, evaluation, and reporting systems enhance accountability, improve decision-making, and facilitate timely corrective action during implementation.

**g) Fiscal Discipline Supports Sustainability**

Prudent expenditure management and rationalization of non-priority expenditures are essential in protecting development spending and sustaining fiscal stability.

#### **3.2.2 Recommendations**

**i. Strengthen Own Source Revenue Mobilization**

The County should accelerate automation of all revenue streams, strengthen compliance and enforcement mechanisms, expand the revenue base, and enhance revenue intelligence systems.

Key interventions should include:

- Full digitization of revenue collection systems.
- Integration of revenue administration platforms.
- Regular review of fees and charges.

- Strengthened enforcement and compliance monitoring.
- Enhancement of revenue audit mechanisms.

## **ii. Improve Budget Credibility and Fiscal Planning**

Future quarterly implementation plans should be aligned with realistic revenue projections, cash flow forecasts, and departmental implementation capacity.

The County should strengthen:

- Programme-based budgeting.
- Medium-term fiscal planning.
- Cash flow forecasting frameworks.
- Expenditure prioritization systems.

## **iii. Accelerate Procurement and Contract Management Reforms**

Departments should initiate procurement processes early and strengthen procurement planning, contract management, project supervision, and technical documentation preparation.

Recommended interventions include:

- Timely preparation of procurement plans.
- Strengthening technical evaluation capacity.
- Strict adherence to procurement timelines.
- Enhanced contractor performance monitoring.

## **iv. Enhance Project Preparedness**

Projects should only proceed to implementation after completion of feasibility studies, technical designs, environmental assessments, and land ownership verification processes.

This will minimize implementation delays and reduce project cost escalations.

## **v. Strengthen Monitoring, Evaluation, and Reporting Systems**

The County should institutionalize integrated monitoring and evaluation frameworks supported by real-time reporting systems and periodic project performance reviews.

Departments should submit timely implementation reports to enhance accountability and performance management.

## **vi. Rationalize Recurrent Expenditure**

The County should implement expenditure containment measures aimed at reducing non-essential operational costs and protecting development expenditure.

Strategic focus areas should include:

- Wage bill management.
- Reduction of unnecessary administrative expenditure.
- Enhanced expenditure controls.
- Improved efficiency in utilization of public resources.

**vii. Enhance ICT Infrastructure and Systems Integration**

The County should continue investing in ICT infrastructure, systems interoperability, automation, and cybersecurity to improve efficiency, transparency, and service delivery.

**viii. Strengthen Pending Bills Management Frameworks**

The County should establish stronger commitment controls, pending bills verification systems, supplier reconciliation mechanisms, and payment prioritization frameworks to reduce future accumulation of pending obligations.

### **3.3 Conclusion**

Implementation of Quarter Three FY2025/26 Budget activities highlighted the importance of strong fiscal planning, realistic revenue forecasting, effective expenditure management, enhanced project preparedness, and robust accountability systems. Although implementation was affected by several financial, operational, and institutional challenges, the County continued to sustain service delivery and implementation of priority programmes during the quarter under review.

Going forward, successful implementation of future quarterly budgets will depend on strengthening revenue mobilization, enhancing fiscal discipline, accelerating automation, improving project management systems, and deepening institutional reforms aimed at promoting efficiency, transparency, accountability, and sustainable socio-economic development.

# CHAPTER FOUR: EXPENDITURE BREAKDOWN BY MINISTRIES/ SPENDING ENTITIES CLASSIFICATION

## 4.1 Expenditure Classification by Vote Line Description

DETAILS	Q3 AVAILABLE BUDGET	Q3 EXPENDITURE	VARIANCE	% abs
<b>A. Office of The Governor</b>				
<b>Development</b>				
Acquisition of Land - Other (B	1,260,000	-	1,260,000	-
Construction of Buildings - Ot	31,922,993	4,102,523	27,820,470	12.85
Non-Residential Buildings (offices, schools, hospitals, etc..)	20,709,466	16,352,125	4,357,341	78.96
Other Infrastructure and Civil Works	660,559,399	32,004,006	628,555,393	4.84
Research Allowance	4,417,000	1,902,100	2,514,900	43.06
<b>Total Development</b>	<b>718,868,858</b>	<b>54,360,754</b>	<b>664,508,104</b>	<b>7.56</b>
<b>Recurrent</b>	-	-	-	-
Accommodation	2,000,000	-	2,000,000	-
Accommodation - Domestic Travel	9,692,667	8,296,420	1,396,247	85.59
Accommodation Allowance	4,505,300	999,600	3,505,700	22.19
Advertising, Awareness and Publicity Campaigns	5,092,576	1,405,512	3,687,064	27.60
Basic Salaries - Civil Service	281,796,356	257,682,888	24,113,468	91.44
Boards, Committees, Conferences and Seminars	25,615,030	14,249,882	11,365,148	55.63
Building Insurance	-	-	-	-
Casual Labor - Others	9,232,609	7,695,977	1,536,632	83.36
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	11,120,015	5,293,992	5,826,023	47.61
Contracted Guards and Cleaning Services	460,500	427,500	33,000	92.83
Contracted Professional Services	116,000	75,000	41,000	64.66
Courier & Postal Services	111,600	-	111,600	-
Daily Subsistence Allowance	10,597,278	8,846,000	1,751,278	83.47
Electricity	1,704,403	533,984	1,170,419	31.33
General Office Supplies (papers, pencils, forms, small office equipment etc.)	7,331,191	2,157,520	5,173,671	29.43
Hire of Training Facilities and Equipment	656,400	48,100	608,300	7.33
Hospitality Supplies - other (	2,812,180	2,740,610	71,570	97.45
Internet Connections	1,262,700	126,900	1,135,800	10.05
Kenya School of Government	4,516,721	2,510,793	2,005,928	55.59
Legal Dues/fees, Arbitration and Compensation Payments	3,792,752	30,985	3,761,767	0.82
Maintenance Expenses - Motor Vehicles	6,322,428	2,573,520	3,748,908	40.70
Maintenance of Buildings and Stations -- Non-Residential	2,181,700	-	2,181,700	-
Maintenance of Computers, Software, and Networks	189,900	100,200	89,700	52.76
Maintenance of Office Furniture and Equipment	997,400	30,600	966,800	3.07
Medals, Awards and Honors	-	-	-	-
Medical Insurance	307,000,000	243,226,313	63,773,687	79.23
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	58,000	-	58,000	-
Motor Vehicle Insurance	-	-	-	-
National Celebrations	1,445,591	1,014,600	430,991	70.19

DETAILS	Q3 AVAILABLE BUDGET	Q3 EXPENDITURE	VARIANCE	% abs
Other Operating Expenses - Oth	48,157,692	27,221,991	20,935,701	56.53
Plant, Equipment and Machinery Insurance	-	-	-	-
Pre-feasibility, Feasibility and Appraisal Studies	19,452,300	2,342,100	17,110,200	12.04
Printing, Advertising - Other	2,045,000	1,300,053	744,947	63.57
Production and Printing of Training Materials	285,000	-	285,000	-
Publishing & Printing Services	3,741,550	1,893,512	1,848,038	50.61
Purchase of Air conditioners, Fans and Heating Appliances	900,000	-	900,000	-
Purchase of Coffins	100,000	-	100,000	-
Purchase of Computers, Printers and other IT Equipment	5,237,600	5,580,413	(342,813)	106.55
Purchase of Exchanges and other Communications Equipment	-	-	-	-
Purchase of Office Furniture and Fittings	2,722,223	1,504,225	1,217,998	55.26
Purchase of Software	-	-	-	-
Purchase of Uniforms and Clothing - Staff	10,859,405	4,501,103	6,358,302	41.45
Purchase/Production of Photographic and Audio-Visual Materials	-	-	-	-
Refined Fuels and Lubricants for Transport	10,770,299	11,404,295	(633,996)	105.89
Remuneration of Instructors and Contract Based Training Services	691,000	-	691,000	-
Rents and Rates - Non-Residential	4,694,021	2,494,021	2,200,000	53.13
Research Allowance	400,000	331,200	68,800	82.80
Routine Maintenance - Vehicles	3,826,172	1,175,386	2,650,786	30.72
Sanitary and Cleaning Materials, Supplies and Services	3,858,917	669,550	3,189,367	17.35
Specialized Materials - Other	-	-	-	-
Subscriptions to Newspapers, Magazines and Periodicals	2,400,545	299,700	2,100,845	12.48
Sundry Items (e.g. airport tax, taxis, etc.?)	160,500	295,900	(135,400)	184.36
Supplies and Accessories for Computers and Printers	7,641,421	3,149,294	4,492,127	41.21
Telephone, Telex, Facsimile and Mobile Phone Services	3,459,910	1,382,110	2,077,800	39.95
Temporary Committee Expenses	10,983,640	6,265,500	4,718,140	57.04
Trade Shows and Exhibitions	-	-	-	-
Trainer Allowance	89,400	-	89,400	-
Training Expenses - Other (Bud	777,800	280,660	497,140	36.08
Travel Allowance	1,777,400	1,230,800	546,600	69.25
Travel Costs (airlines, bus, railway, etc.)	280,000	-	280,000	-
Travel Costs (airlines, bus, railway, mileage allowances, etc.)	6,190,577	6,220,035	(29,458)	100.48
Tuition Fees Allowance	-	-	-	-
Water and Sewerage Charges	1,184,340	516,520	667,820	43.61
<b>Total Recurrent</b>	<b>853,298,009</b>	<b>640,125,264</b>	<b>213,172,745</b>	<b>75.02</b>
<b>TOTAL VOTE</b>	<b>1,572,166,867</b>	<b>694,486,018</b>	<b>877,680,849</b>	<b>44.17</b>
<b>B. Office of the Deputy Governor</b>	-	-	-	-
<b>Development</b>	-	-	-	-
Engineering and Design Plans	1,250,000	1,000,000	250,000	80.00
Other Infrastructure and Civil Works	14,649,868	8,080,773	6,569,095	55.16
Pre-feasibility, Feasibility and Appraisal Studies	1,289,408	-	1,289,408	-
Research Allowance	1,400,000	499,960	900,040	35.71
<b>Total Development</b>	<b>18,589,276</b>	<b>9,580,733</b>	<b>9,008,543</b>	<b>51.54</b>

DETAILS	Q3 AVAILABLE BUDGET	Q3 EXPENDITURE	VARIANCE	% abs
<b>Recurrent</b>	-	-	-	-
Accommodation	-	-	-	-
Accommodation - Domestic Travel	2,124,490	1,353,575	770,915	63.71
Accommodation Allowance	562,150	492,725	69,425	87.65
Advertising, Awareness and Publicity Campaigns	350,575	121,190	229,385	34.57
Basic Salaries - Civil Service	42,696,678	2,103,865	40,592,813	4.93
Boards, Committees, Conferences and Seminars	5,009,022	3,216,678	1,792,344	64.22
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	4,289,888	2,588,026	1,701,862	60.33
Contracted Professional Services	827,000	-	827,000	-
Courier & Postal Services	219,036	27,300	191,736	12.46
Daily Subsistence Allowance	1,899,190	1,261,430	637,760	66.42
Electricity	679,072	-	679,072	-
Field Operational Allowance	75,000	74,650	350	99.53
General Office Supplies (papers, pencils, forms, small office equipment etc.)	1,372,529	1,328,810	43,719	96.81
Hire of Training Facilities and Equipment	425,610	64,960	360,650	15.26
Hospitality Supplies - other (	856,951	212,083	644,868	24.75
Internet Connections	270,500	75,400	195,100	27.87
Kenya School of Government	955,000	788,080	166,920	82.52
Maintenance Expenses - Motor Vehicles	2,637,430	434,621	2,202,809	16.48
Maintenance of Buildings and Stations -- Non-Residential	1,036,619	-	1,036,619	-
Maintenance of Computers, Software, and Networks	100,000	-	100,000	-
Maintenance of Office Furniture and Equipment	232,126	-	232,126	-
Maintenance of Plant, Machinery and Equipment (including lifts)	60,000	50,000	10,000	83.33
Medals, Awards and Honors	13,211,942	16,730,442	(3,518,500)	126.63
National Celebrations	133,800	356,500	(222,700)	266.44
Other Operating Expenses - Oth	6,829,200	5,744,700	1,084,500	84.12
Pre-feasibility, Feasibility and Appraisal Studies	37,400	-	37,400	-
Printing, Advertising - Other	40,880	-	40,880	-
Production and Printing of Training Materials	529,269	49,850	479,419	9.42
Publishing & Printing Services	295,333	129,520	165,813	43.86
Purchase of Computers, Printers and other IT Equipment	2,214,760	-	2,214,760	-
Purchase of Office Furniture and Fittings	955,270	-	955,270	-
Purchase of other Office Equipment	470,379	-	470,379	-
Purchase of Uniforms and Clothing - Staff	250,400	50,000	200,400	19.97
Purchase/Production of Photographic and Audio-Visual Materials	42,108	-	42,108	-
Refined Fuels and Lubricants -- Other	1,986,480	1,821,200	165,280	91.68
Refined Fuels and Lubricants for Transport	1,533,770	1,797,800	(264,030)	117.21
Refurbishment of Non-Residential Buildings	42,167	-	42,167	-
Remuneration of Instructors and Contract Based Training Services	647,540	50,000	597,540	7.72
Routine Maintenance - Vehicles	411,527	36,950	374,577	8.98
Sanitary and Cleaning Materials, Supplies and Services	308,180	149,228	158,952	48.42
Security Operations	-	-	-	-
Specialized Materials - Other	800,000	-	800,000	-

DETAILS	Q3 AVAILABLE BUDGET	Q3 EXPENDITURE	VARIANCE	% abs
Subscriptions to Newspapers, Magazines and Periodicals	277,200	109,960	167,240	39.67
Sundry Items (e.g. airport tax, taxis, etc.?)	407,376	194,400	212,976	47.72
Supplies and Accessories for Computers and Printers	399,942	302,000	97,942	75.51
Telephone, Telex, Facsimile and Mobile Phone Services	517,500	489,270	28,230	94.54
Trade Shows and Exhibitions	3,035,800	333,300	2,702,500	10.98
Trainee Allowance	590,200	396,500	193,700	67.18
Training Expenses - Other (Bud	579,540	606,000	(26,460)	104.57
Travel Allowance	1,006,339	601,200	405,139	59.74
Travel Costs (airlines, bus, railway, etc.)	-	-	-	-
Travel Costs (airlines, bus, railway, mileage allowances, etc.)	789,499	651,900	137,599	82.57
Water and Sewerage Charges	325,663	140,181	185,482	43.04
<b>Total Recurrent</b>	<b>105,348,330</b>	<b>44,934,294</b>	<b>60,414,036</b>	<b>42.65</b>
<b>TOTAL VOTE</b>	<b>123,937,606</b>	<b>54,515,027</b>	<b>69,422,579</b>	<b>43.99</b>
<b>C. Ministry of Water and Irrigation</b>	-	-	-	-
<b>Development</b>	-	-	-	-
Other Current Transfers - Othe	6,000,000	5,824,800	175,200	97.08
Other Infrastructure and Civil Works	379,344,871	98,234,611	281,110,260	25.90
Overhaul of Other Infrastructure and Civil Works	2,000,000	-	2,000,000	-
Refurbishment of Builds - Oth	17,000,000	6,657,586	10,342,414	39.16
Subsidies to Non-Financial - Other (Budget)	25,000,000	25,000,000	-	100.00
<b>Total Development</b>	<b>429,344,871</b>	<b>135,716,997</b>	<b>293,627,874</b>	<b>31.61</b>
<b>Recurrent</b>	-	-	-	-
Accommodation	708,490	-	708,490	-
Accommodation - Domestic Travel	1,021,114	743,200	277,914	72.78
Accommodation Allowance	1,166,717	945,700	221,017	81.06
Advertising, Awareness and Publicity Campaigns	150,000	40,000	110,000	26.67
Agricultural Materials, Supplies and Small Equipment	261,901	-	261,901	-
Basic Salaries - Civil Service	60,735,491	-	60,735,491	-
Boards, Committees, Conferences and Seminars	78,542	110,000	(31,458)	140.05
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,302,037	1,934,605	367,432	84.04
Courier & Postal Services	27,826	-	27,826	-
Daily Subsistence Allowance	2,344,190	1,914,800	429,390	81.68
Daily Subsistence Allowance	363,234	-	363,234	-
Electricity	1,067,204	99,800	967,404	9.35
General Office Supplies (papers, pencils, forms, small office equipment etc.)	1,374,925	886,928	487,997	64.51
Hire of Training Facilities and Equipment	1,153,844	98,400	1,055,444	8.53
Internet Connections	489,033	-	489,033	-
Maintenance Expenses - Motor Vehicles	2,792,650	570,000	2,222,650	20.41
Maintenance of Buildings and Stations -- Non-Residential	385,600	-	385,600	-
Maintenance of Computers, Software, and Networks	1,390,289	952,151	438,138	68.49
Maintenance of Office Furniture and Equipment	200,000	-	200,000	-
Maintenance of Plant, Machinery and Equipment (including lifts)	604,667	590,143	14,524	97.60
Pre-feasibility, Feasibility and Appraisal Studies	2,323,200	960,600	1,362,600	41.35
Production and Printing of Training Materials	312,200	148,800	163,400	47.66

<b>DETAILS</b>	<b>Q3 AVAILABLE BUDGET</b>	<b>Q3 EXPENDITURE</b>	<b>VARIANCE</b>	<b>% abs</b>
Publishing & Printing Services	810,369	170,620	639,749	21.05
Purchase of Computers, Printers and other IT Equipment	3,277,593	1,635,738	1,641,855	49.91
Purchase of Uniforms and Clothing - Staff	1,000,000	-	1,000,000	-
Purchase/Production of Photographic and Audio-Visual Materials	200,000	-	200,000	-
Refined Fuels and Lubricants for Transport	6,861,836	1,900,104	4,961,732	27.69
Refurbishment of Non-Residential Buildings	1,069,260	-	1,069,260	-
Residential Buildings (including hostels)	1,200,000	-	1,200,000	-
Sanitary and Cleaning Materials, Supplies and Services	976,759	580,814	395,945	59.46
Subscriptions to Newspapers, Magazines and Periodicals	16,318	24,660	(8,342)	151.12
Supplies and Accessories for Computers and Printers	1,372,026	850,623	521,403	62.00
Telephone, Telex, Facsimile and Mobile Phone Services	470,080	152,000	318,080	32.33
Training Expenses - Other (Bud	1,280,030	1,295,100	(15,070)	101.18
Travel Allowance	1,245,558	997,300	248,258	80.07
Travel Costs (airlines, bus, railway, etc.)	805,154	483,058	322,096	60.00
Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,758,267	1,154,517	603,750	65.66
Tuition Fees Allowance	415,240	232,666	182,574	56.03
Water and Sewerage Charges	188,273	24,130	164,143	12.82
<b>Total Recurrent</b>	<b>104,199,917</b>	<b>19,496,457</b>	<b>84,703,460</b>	<b>18.71</b>
<b>TOTAL VOTE</b>	<b>508,544,792</b>	<b>155,213,454</b>	<b>353,331,338</b>	<b>30.52</b>
<b>D. Education Training and Skills Development</b>	-	-	-	-
<b>Development</b>	-	-	-	-
Construction of Buildings - Ot	15,000,000	-	15,000,000	-
Other Infrastructure and Civil Works	31,328,063	3,105,260	28,222,803	9.91
Overhaul of Plant, Machinery and Equipment	3,320,080	-	3,320,080	-
Refurbishment of Builds - Oth	15,000,000	4,133,793	10,866,207	27.56
Refurbishment of Non-Residential Buildings	9,115,989	1,830,825	7,285,164	20.08
Scholarships and other Educational Benefits - Secondary Education	-	-	-	-
Training Expenses - Other (Bud	20,000,000	-	20,000,000	-
<b>Total Development</b>	<b>93,764,132</b>	<b>9,069,878</b>	<b>84,694,254</b>	<b>9.67</b>
<b>Recurrent</b>	-	-	-	-
Accommodation	301,622	-	301,622	-
Accommodation - Domestic Travel	3,065,311	2,375,500	689,811	77.50
Accommodation Allowance	1,177,367	438,100	739,267	37.21
Advertising, Awareness and Publicity Campaigns	474,531	490,700	(16,169)	103.41
Basic Salaries - Civil Service	340,509,403	90,000	340,419,403	0.03
Boards, Committees, Conferences and Seminars	2,026,909	947,920	1,078,989	46.77
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,996,350	1,752,703	243,647	87.80
Courier & Postal Services	38,260	-	38,260	-
Daily Subsistence Allowance	4,248,947	1,222,850	3,026,097	28.78
Domestic Travel and Subs. - Others	2,486,978	550,400	1,936,578	22.13
Electricity	241,039	-	241,039	-
General Office Supplies (papers, pencils, forms, small office equipment etc.)	2,244,978	1,198,707	1,046,271	53.40
Hire of Training Facilities and Equipment	972,890	249,945	722,945	25.69

DETAILS	Q3 AVAILABLE BUDGET	Q3 EXPENDITURE	VARIANCE	% abs
Internet Connections	504,396	42,000	462,396	8.33
Kenya School of Government	734,720	470,936	263,784	64.10
Maintenance Expenses - Motor Vehicles	3,629,288	1,376,075	2,253,213	37.92
Maintenance of Buildings and Stations -- Non-Residential	2,119,156	-	2,119,156	-
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	684,600	479,986	204,614	70.11
Other Operating Expenses - Oth	1,418,532	1,285,200	133,332	90.60
Pre-feasibility, Feasibility and Appraisal Studies	2,461,700	1,437,100	1,024,600	58.38
Production and Printing of Training Materials	724,648	346,955	377,693	47.88
Publishing & Printing Services	365,397	65,000	300,397	17.79
Purchase of Computers, Printers and other IT Equipment	650,339	325,000	325,339	49.97
Purchase of Motor Vehicles	13,000,000	-	13,000,000	-
Purchase of Office Furniture and Fittings	2,314,140	-	2,314,140	-
Purchase of other Office Equipment	565,600	285,000	280,600	50.39
Purchase of Uniforms and Clothing - Staff	163,800	-	163,800	-
Refined Fuels and Lubricants for Transport	5,011,320	5,410,837	(399,517)	107.97
Sanitary and Cleaning Materials, Supplies and Services	866,629	230,372	636,257	26.58
Scholarships and other Educational Benefits - Secondary Education	1,235,286	-	1,235,286	-
Subscriptions to Newspapers, Magazines and Periodicals	510,186	147,280	362,906	28.87
Supplies and Accessories for Computers and Printers	1,384,964	591,165	793,799	42.68
Telephone, Telex, Facsimile and Mobile Phone Services	1,208,817	440,300	768,517	36.42
Trade Shows and Exhibitions	2,862,047	-	2,862,047	-
Trainee Allowance	552,200	506,760	45,440	91.77
Trainer Allowance	232,495	-	232,495	-
Training Expenses - Other (Bud	789,600	374,498	415,102	47.43
Travel Allowance	2,428,882	1,497,990	930,892	61.67
Travel Costs (airlines, bus, railway, etc.)	389,378	-	389,378	-
Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,660,085	1,212,840	447,245	73.06
Tuition Fees Allowance	14,525,800	6,547,900	7,977,900	45.08
Water and Sewerage Charges	225,019	-	225,019	-
<b>Total Recurrent</b>	<b>423,003,609</b>	<b>32,390,019</b>	<b>390,613,590</b>	<b>7.66</b>
<b>TOTAL VOTE</b>	<b>516,767,741</b>	<b>41,459,897</b>	<b>475,307,844</b>	<b>8.02</b>
<b>E. Ministry of Roads, Public Works and Transport</b>	-	-	-	-
<b>Development</b>	-	-	-	-
Access Roads	12,362,477	7,999,995	4,362,482	64.71
Construction of Roads - Other	44,685,034	2,435,355	42,249,679	5.45
Major Roads	586,344,067	17,932,228	568,411,839	3.06
Non-Residential Buildings (offices, schools, hospitals, etc..)	13,431,419	-	13,431,419	-
Other Infrastructure and Civil Works	25,279,476	508,396	24,771,080	2.01
Pre-feasibility, Feasibility and Appraisal Studies	14,746,480	2,254,033	12,492,447	15.29
Purch. of Specialized Plant. -	12,592,495	12,592,495	-	100.00
Purchase of Motor Vehicles	-	-	-	-
Routine Maintenance - Vehicles	15,476,533	6,022,594	9,453,939	38.91
<b>Total Development</b>	<b>724,917,981</b>	<b>49,745,096</b>	<b>675,172,885</b>	<b>6.86</b>
<b>Recurrent</b>	-	-	-	-

<b>DETAILS</b>	<b>Q3 AVAILABLE BUDGET</b>	<b>Q3 EXPENDITURE</b>	<b>VARIANCE</b>	<b>% abs</b>
Accommodation - Domestic Travel	1,771,039	1,228,220	542,819	69.35
Accommodation Allowance	426,440	150,900	275,540	35.39
Advertising, Awareness and Publicity Campaigns	2,450,000	824,900	1,625,100	33.67
Basic Salaries - Civil Service	88,812,647	-	88,812,647	-
Boards, Committees, Conferences and Seminars	560,428	405,040	155,388	72.27
Casual Labor - Others	540,000	270,000	270,000	50.00
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,511,708	839,769	671,939	55.55
Contracted Guards and Cleaning Services	713,759	491,488	222,271	68.86
Courier & Postal Services	70,000	-	70,000	-
Daily Subsistence Allowance	1,444,539	997,700	446,839	69.07
Electricity	483,042	121,696	361,346	25.19
Engineering and Design Plans	1,600,000	-	1,600,000	-
General Office Supplies (papers, pencils, forms, small office equipment etc.)	1,053,400	99,989	953,411	9.49
Hire of Training Facilities and Equipment	384,000	131,360	252,640	34.21
Internet Connections	290,000	89,000	201,000	30.69
Kenya School of Government	2,017,690	487,975	1,529,715	24.18
Maintenance Expenses - Motor Vehicles	700,000	-	700,000	-
Maintenance of Computers, Software, and Networks	510,000	254,942	255,058	49.99
Maintenance of Plant, Machinery and Equipment (including lifts)	5,000,000	924,340	4,075,660	18.49
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	381,000	127,736	253,264	33.53
Non-Residential Buildings (offices, schools, hospitals, etc..)	2,000,000	-	2,000,000	-
Pre-feasibility, Feasibility and Appraisal Studies	15,137,200	7,795,660	7,341,540	51.50
Publishing & Printing Services	467,500	-	467,500	-
Purchase of Computers, Printers and other IT Equipment	1,650,000	960,436	689,564	58.21
Purchase of Office Furniture and Fittings	1,401,000	-	1,401,000	-
Purchase of Uniforms and Clothing - Staff	890,000	-	890,000	-
Purchase of Workshop Tools, Spares and Small Equipment	460,715	-	460,715	-
Refined Fuels and Lubricants for Transport	1,400,002	-	1,400,002	-
Routine Maintenance - Vehicles	3,500,000	-	3,500,000	-
Sanitary and Cleaning Materials, Supplies and Services	657,500	325,661	331,839	49.53
Subscriptions to Newspapers, Magazines and Periodicals	280,120	29,880	250,240	10.67
Sundry Items (e.g. airport tax, taxis, etc.?)	145,000	-	145,000	-
Supplies and Accessories for Computers and Printers	1,139,985	584,063	555,922	51.23
Telephone, Telex, Facsimile and Mobile Phone Services	776,000	610,000	166,000	78.61
Travel Allowance	230,700	320,000	(89,300)	138.71
Travel Costs (airlines, bus, railway, etc.)	290,000	-	290,000	-
Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,531,739	1,113,100	418,639	72.67
Water and Sewerage Charges	338,385	68,357	270,028	20.20
<b>Total Recurrent</b>	<b>143,015,538</b>	<b>19,252,212</b>	<b>123,763,326</b>	<b>13.46</b>
<b>TOTAL VOTE</b>	<b>867,933,519</b>	<b>68,997,308</b>	<b>798,936,211</b>	<b>7.95</b>
<b>F. Health and Sanitation</b>	-	-	-	-

<b>DETAILS</b>	<b>Q3 AVAILABLE BUDGET</b>	<b>Q3 EXPENDITURE</b>	<b>VARIANCE</b>	<b>% abs</b>
<b>Development</b>	-	-	-	-
Non-Residential Buildings (offices, schools, hospitals, etc..)	122,584,634	28,449,175	94,135,459	23.21
Other Capital Grants and Trans	4,185,000	-	4,185,000	-
Other Current Transfers - Othe	10,044,000	7,755,778	2,288,222	77.22
Other Infrastructure and Civil Works	529,259	-	529,259	-
Pre-feasibility, Feasibility and Appraisal Studies	2,000,000	2,000,000	-	100.00
Purchase of Medical and Dental Equipment	38,419,971	13,339,587	25,080,384	34.72
Refurbishment of Builds - Oth	10,000,000	-	10,000,000	-
Refurbishment of Non-Residential Buildings	3,928,854	-	3,928,854	-
Supplies for Production	16,326,684	-	16,326,684	-
<b>Total Development</b>	<b>208,018,402</b>	<b>51,544,540</b>	<b>156,473,862</b>	<b>24.78</b>
<b>Recurrent</b>	-	-	-	-
Accommodation - Domestic Travel	6,667,427	3,711,548	2,955,879	55.67
Accommodation Allowance	248,500	727,352	(478,852)	292.70
Advertising, Awareness and Publicity Campaigns	7,120,309	3,964,729	3,155,580	55.68
Basic Salaries - Civil Service	1,076,153,501	1,039,512,312	36,641,189	96.60
Boards, Committees, Conferences and Seminars	2,417,310	1,712,773	704,537	70.85
Casual Labor - Others	48,671,430	27,504,058	21,167,372	56.51
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,794,781	1,383,165	1,411,616	49.49
Courier & Postal Services	38,540	-	38,540	-
Daily Subsistence Allowance	9,524,210	9,571,669	(47,459)	100.50
Daily Subsistence Allowance	666,800	-	666,800	-
Dressings and Other Non-Pharmaceutical Medical Items	92,561,697	25,917,235	66,644,462	28.00
Electricity	36,518,717	15,122,856	21,395,861	41.41
General Office Supplies (papers, pencils, forms, small office equipment etc.)	1,632,545	824,964	807,581	50.53
Internet Connections	131,382	-	131,382	-
Kenya School of Government	1,191,113	1,158,513	32,600	97.26
Legal Dues/fees, Arbitration and Compensation Payments	300,000	-	300,000	-
Maintenance Expenses - Motor Vehicles	6,771,492	-	6,771,492	-
Maintenance of Buildings and Stations -- Non-Residential	339,614	37,650	301,964	11.09
Maintenance of Medical and Dental Equipment	1,995,848	377,000	1,618,848	18.89
Medical Drugs	84,285,225	83,590,266	694,959	99.18
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	290,000	-	290,000	-
Other Current Transfers - Othe	404,679,652	22,500,641	382,179,011	5.56
Other Fuels (wood, charcoal, cooking gas etc.?)	250,000	-	250,000	-
Pre-feasibility, Feasibility and Appraisal Studies	500,000	558,000	(58,000)	111.60
Publishing & Printing Services	1,535,977	458,636	1,077,341	29.86
Purchase of Bicycles and Motorcycles	8,416,800	-	8,416,800	-
Purchase of Computers, Printers and other IT Equipment	2,895,000	-	2,895,000	-
Purchase of Office Furniture and Fittings	867,100	-	867,100	-
Refined Fuels and Lubricants for Transport	6,493,900	1,900,000	4,593,900	29.26
Routine Maintenance - Vehicles	3,104,958	579,651	2,525,307	18.67
Sanitary and Cleaning Materials, Supplies and Services	175,936	49,701	126,235	28.25
Sundry Items (e.g. airport tax, taxis, etc.?)	524,840	66,734	458,106	12.72

DETAILS	Q3 AVAILABLE BUDGET	Q3 EXPENDITURE	VARIANCE	% abs
Supplies and Accessories for Computers and Printers	1,168,053	452,350	715,703	38.73
Telephone, Telex, Facsimile and Mobile Phone Services	1,051,668	366,335	685,333	34.83
Trade Shows and Exhibitions	717,138	-	717,138	-
Trainee Allowance	638,316	453,584	184,732	71.06
Training Expenses - Other (Bud	437,500	397,004	40,496	90.74
Travel Costs (airlines, bus, railway, mileage allowances, etc.)	4,581,365	3,951,459	629,906	86.25
Tuition Fees Allowance	562,300	629,200	(66,900)	111.90
Water and Sewerage Charges	93,637	-	93,637	-
<b>Total Recurrent</b>	<b>1,819,014,581</b>	<b>1,247,479,385</b>	<b>571,535,196</b>	<b>68.58</b>
<b>F. Health and Sanitation Total</b>	<b>2,027,032,983</b>	<b>1,299,023,925</b>	<b>728,009,058</b>	<b>64.08</b>
<b>G. Trade Industry MSMs Innovation &amp; Cooperatives Development</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Acquisition of Land	7,000,000	-	7,000,000	-
Non-Residential Buildings (offices, schools, hospitals, etc..)	44,876,448	13,439,000	31,437,448	29.95
Other Infrastructure and Civil Works	331,934,146	23,513,966	308,420,180	7.08
Pre-feasibility, Feasibility and Appraisal Studies	13,240,700	3,589,400	9,651,300	27.11
Research, Feasibility Studies	5,366,400	2,069,900	3,296,500	38.57
<b>Total Development</b>	<b>402,417,694</b>	<b>42,612,266</b>	<b>359,805,428</b>	<b>10.59</b>
<b>Recurrent</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Accommodation	212,650	-	212,650	-
Accommodation - Domestic Travel	4,288,693	2,921,650	1,367,043	68.12
Accommodation Allowance	3,648,695	2,182,350	1,466,345	59.81
Advertising, Awareness and Publicity Campaigns	2,869,970	1,351,050	1,518,920	47.08
Basic Salaries - Civil Service	43,686,180	-	43,686,180	-
Board Allowance	2,250,000	1,969,400	280,600	87.53
Boards, Committees, Conferences and Seminars	5,326,767	1,330,480	3,996,287	24.98
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,934,567	1,181,577	1,752,990	40.26
Communication, Supplies - Othe	760,640	124,975	635,665	16.43
Contracted Guards and Cleaning Services	1,080,790	915,000	165,790	84.66
Contracted Professional Services	50,000	60,000	(10,000)	120.00
Courier & Postal Services	28,800	-	28,800	-
Daily Subsistence Allowance	3,651,165	2,557,095	1,094,070	70.04
Daily Subsistence Allowance	1,553,457	398,705	1,154,752	25.67
Electricity	1,492,335	230,568	1,261,767	15.45
Gas expenses	96,000	-	96,000	-
General Office Supplies (papers, pencils, forms, small office equipment etc.)	886,996	764,685	122,311	86.21
Hire of Training Facilities and Equipment	323,350	-	323,350	-
Internet Connections	1,046,313	463,609	582,704	44.31
Kenya School of Government	1,120,468	635,593	484,875	56.73
Legal Dues/fees, Arbitration and Compensation Payments	650,000	-	650,000	-
Maintenance Expenses - Motor Vehicles	1,949,641	585,158	1,364,483	30.01
Maintenance of Buildings and Stations -- Non-Residential	2,483,850	-	2,483,850	-
Maintenance of Civil Works Equipment	1,000,000	-	1,000,000	-
Maintenance of Office Furniture and Equipment	831,885	-	831,885	-

<b>DETAILS</b>	<b>Q3 AVAILABLE BUDGET</b>	<b>Q3 EXPENDITURE</b>	<b>VARIANCE</b>	<b>% abs</b>
Man, agent Fees	1,000,000	356,755	643,245	35.68
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	264,812	10,000	254,812	3.78
Other Operating Expenses - Oth	1,000,000	-	1,000,000	-
Passage & Transfer Expenses	82,500	-	82,500	-
Plant, Equipment and Machinery Insurance	519,000	-	519,000	-
Pre-feasibility, Feasibility and Appraisal Studies	1,056,900	138,800	918,100	13.13
Production and Printing of Training Materials	223,350	-	223,350	-
Project Allowance	3,494,800	2,017,700	1,477,100	57.73
Publishing & Printing Services	3,524,122	1,289,724	2,234,398	36.60
Purchase of Bicycles and Motorcycles	-	-	-	-
Purchase of Computers, Printers and other IT Equipment	3,923,867	2,863,139	1,060,728	72.97
Purchase of Motor Vehicles	-	-	-	-
Purchase of Office Furniture and Fittings	1,499,700	413,910	1,085,790	27.60
Purchase of Photocopiers	321,982	84,375	237,607	26.20
Purchase of Uniforms and Clothing - Staff	1,534,300	500,600	1,033,700	32.63
Purchase of Workshop Tools, Spares and Small Equipment	946,500	-	946,500	-
Refined Fuels and Lubricants for Transport	4,310,674	1,687,890	2,622,784	39.16
Remuneration of Instructors and Contract Based Training Services	319,050	-	319,050	-
Rents and Rates - Non-Residential	1,346,315	720,000	626,315	53.48
Sanitary and Cleaning Materials, Supplies and Services	494,832	119,794	375,038	24.21
Subscriptions to Newspapers, Magazines and Periodicals	329,058	119,200	209,858	36.22
Sundry Items (e.g. airport tax, taxis, etc.?)	365,230	-	365,230	-
Supplies and Accessories for Computers and Printers	674,970	673,118	1,852	99.73
Telephone, Telex, Facsimile and Mobile Phone Services	812,701	594,320	218,381	73.13
Temporary Committee Expenses	1,290,200	615,700	674,500	47.72
Trade Shows and Exhibitions	3,497,659	12,600	3,485,059	0.36
Trainee Allowance	647,400	361,400	286,000	55.82
Training Expenses - Other (Bud	3,676,123	1,513,484	2,162,639	41.17
Travel Allowance	615,860	338,650	277,210	54.99
Travel Costs (airlines, bus, railway, etc.)	141,500	-	141,500	-
Travel Costs (airlines, bus, railway, mileage allowances, etc.)	3,902,854	2,252,800	1,650,054	57.72
Tuition Fees Allowance	100,550	37,100	63,450	36.90
Water and Sewerage Charges	288,685	4,080	284,605	1.41
<b>Total Recurrent</b>	<b>126,428,706</b>	<b>34,397,034</b>	<b>92,031,672</b>	<b>27.21</b>
<b>TOTAL VOTE</b>	<b>528,846,400</b>	<b>77,009,300</b>	<b>451,837,100</b>	<b>14.56</b>
<b>H. Ministry of Energy Environment Forestry &amp; Natural Resources</b>	-	-	-	-
<b>Development</b>	-	-	-	-
Capital Grants to Other levels of government	362,659,757	34,925,884	327,733,873	9.63
Construction of Buildings - Ot	-	-	-	-
Other Current Transfers - Othe	44,904,505	-	44,904,505	-
Other Infrastructure and Civil Works	66,336,125	31,681,007	34,655,118	47.76
Purchase of tree seeds and seedlings	8,500,000	3,039,850	5,460,150	35.76
Research	2,500,000	2,043,000	457,000	81.72

DETAILS	Q3 AVAILABLE BUDGET	Q3 EXPENDITURE	VARIANCE	% abs
<b>Total Development</b>	<b>484,900,387</b>	<b>71,689,741</b>	<b>413,210,646</b>	<b>14.78</b>
<b>Recurrent</b>	-	-	-	-
Accommodation	-	-	-	-
Accommodation - Domestic Travel	5,886,503	4,323,400	1,563,103	73.45
Accommodation Allowance	2,918,936	1,558,900	1,360,036	53.41
Advertising, Awareness and Publicity Campaigns	70,186	69,984	202	99.71
Agricultural Materials, Supplies and Small Equipment	108,000	-	108,000	-
Basic Salaries - Civil Service	27,688,125	-	27,688,125	-
Boards, Committees, Conferences and Seminars	1,016,600	789,600	227,000	77.67
Casual Labor - Others	218,896	86,638	132,258	39.58
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,533,079	1,123,320	409,759	73.27
Daily Subsistence Allowance	6,598,683	2,441,100	4,157,583	36.99
Electricity	82,691	-	82,691	-
Engineering and Design Plans	(1,171,800)	-	(1,171,800)	-
Field Allowance	823,200	-	823,200	-
Field Operational Allowance	1,600,000	624,400	975,600	39.03
Fungicides, Insecticides and Sprays	48,000	-	48,000	-
General Office Supplies (papers, pencils, forms, small office equipment etc.)	1,962,381	1,699,459	262,922	86.60
Hire of Equipment, Plant and Machinery	1,227,197	-	1,227,197	-
Hire of Training Facilities and Equipment	1,478,300	30,000	1,448,300	2.03
Internet Connections	184,000	-	184,000	-
Kenya School of Government	1,925,244	871,184	1,054,060	45.25
Leave Allowance	236,000	-	236,000	-
Maintenance Expenses - Motor Vehicles	2,261,800	1,097,546	1,164,254	48.53
Maintenance of Buildings and Stations -- Non-Residential	-	-	-	-
Maintenance of Communications Equipment	57,433	-	57,433	-
Maintenance of Computers, Software, and Networks	127,704	-	127,704	-
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	191,541	188,960	2,581	98.65
National Celebrations	640,000	-	640,000	-
Office and General Supplies -	165,000	82,974	82,026	50.29
Pre-feasibility, Feasibility and Appraisal Studies	(2,643,700)	-	(2,643,700)	-
Production and Printing of Training Materials	718,000	50,000	668,000	6.96
Publishing & Printing Services	334,343	236,961	97,382	70.87
Purchase of Computers, Printers and other IT Equipment	2,740,000	966,500	1,773,500	35.27
Purchase of Educational Aids and Related Equipment	1,500,000	745,775	754,225	49.72
Purchase of Office Furniture and Fittings	1,680,000	808,746	871,254	48.14
Purchase of other Office Equipment	136,677	-	136,677	-
Purchase of Uniforms and Clothing - Staff	1,390,425	209,951	1,180,474	15.10
Refined Fuels and Lubricants for Transport	2,540,916	2,538,972	1,944	99.92
Rents and Rates - Non-Residential	-	-	-	-
Routine Maintenance - Vehicles	1,138,960	524,362	614,598	46.04
Sanitary and Cleaning Materials, Supplies and Services	60,870	31,854	29,016	52.33
Specialized Materials - Other	-	-	-	-
Subscriptions to Newspapers, Magazines and Periodicals	440,000	186,040	253,960	42.28
Sundry Items (e.g. airport tax, taxis, etc.?)	-	-	-	-

<b>DETAILS</b>	<b>Q3 AVAILABLE BUDGET</b>	<b>Q3 EXPENDITURE</b>	<b>VARIANCE</b>	<b>% abs</b>
Supplies and Accessories for Computers and Printers	277,561	227,452	50,109	81.95
Telephone, Telex, Facsimile and Mobile Phone Services	1,801,100	271,355	1,529,745	15.07
Trade Shows and Exhibitions	1,206,308	406,905	799,403	33.73
Training Expenses - Other (Bud	2,709,190	168,200	2,540,990	6.21
Travel Allowance	3,316,496	2,309,800	1,006,696	69.65
Travel Costs (airlines, bus, railway, etc.)	-	-	-	-
Travel Costs (airlines, bus, railway, mileage allowances, etc.)	5,644,036	3,312,000	2,332,036	58.68
Water and Sewerage Charges	261,698	-	261,698	-
<b>Total Recurrent</b>	<b>83,130,579</b>	<b>27,982,338</b>	<b>55,148,241</b>	<b>33.66</b>
<b>TOTAL VOTE</b>	<b>568,030,966</b>	<b>99,672,079</b>	<b>468,358,887</b>	<b>17.55</b>
<b>I. Ministry of Culture Gender Youth ICT Sports and Social Services</b>	-	-	-	-
<b>Development</b>	-	-	-	-
Other Infrastructure and Civil Works	38,910,643	1,486,099	37,424,544	3.82
Purchase of ICT Networking and Communication Equipment	2,134,007	-	2,134,007	-
Refurbishment of Residential Buildings	2,197,238	-	2,197,238	-
<b>Total Development</b>	<b>43,241,888</b>	<b>1,486,099</b>	<b>41,755,789</b>	<b>3.44</b>
<b>Recurrent</b>	-	-	-	-
Accommodation	-	-	-	-
Accommodation - Domestic Travel	2,268,290	825,600	1,442,690	36.40
Accommodation Allowance	243,300	21,000	222,300	8.63
Advertising, Awareness and Publicity Campaigns	29,489,268	14,843,234	14,646,034	50.33
Basic Salaries - Civil Service	45,152,273	1,443,780	43,708,493	3.20
Boards, Committees, Conferences and Seminars	534,700	357,488	177,212	66.86
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	952,190	657,329	294,861	69.03
Communication, Supplies - Othe	63,800	-	63,800	-
Courier & Postal Services	21,460	-	21,460	-
Daily Subsistence Allowance	2,210,953	965,000	1,245,953	43.65
Donations	1,521,331	699,330	822,001	45.97
Electricity	124,094	-	124,094	-
Field Operational Allowance	65,000	63,900	1,100	98.31
Field Training Attachments	130,600	-	130,600	-
General Office Supplies (papers, pencils, forms, small office equipment etc.)	598,600	250,281	348,319	41.81
Hire of Training Facilities and Equipment	117,500	-	117,500	-
Internet Connections	254,040	7,000	247,040	2.76
Kenya School of Government	415,964	163,000	252,964	39.19
Maintenance Expenses - Motor Vehicles	1,143,200	718,000	425,200	62.81
Maintenance of Buildings and Stations -- Non-Residential	58,000	29,000	29,000	50.00
Maintenance of Computers, Software, and Networks	104,400	-	104,400	-
Maintenance of Office Furniture and Equipment	110,200	34,990	75,210	31.75
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	2,752,606	847,684	1,904,922	30.80
National Celebrations	3,727,108	1,163,400	2,563,708	31.21
Other Operating Expenses - Oth	2,839,260	1,491,000	1,348,260	52.51

DETAILS	Q3 AVAILABLE BUDGET	Q3 EXPENDITURE	VARIANCE	% abs
Pre-feasibility, Feasibility and Appraisal Studies	3,336,944	2,567,650	769,294	76.95
Printing, Advertising - Other	84,500	-	84,500	-
Production and Printing of Training Materials	58,750	-	58,750	-
Project Allowance	3,859,421	3,151,600	707,821	81.66
Publishing & Printing Services	167,480	42,948	124,532	25.64
Purchase of Computers, Printers and other IT Equipment	87,000	-	87,000	-
Purchase of Office Furniture and Fittings	580,800	285,680	295,120	49.19
Purchase of other Office Equipment	40,600	-	40,600	-
Purchase of Photocopiers	40,600	-	40,600	-
Purchase of Safety Gear	4,662,100	-	4,662,100	-
Purchase of Software	-	-	-	-
Purchase of Uniforms and Clothing - Staff	29,000	-	29,000	-
Refined Fuels and Lubricants for Transport	1,468,183	600,000	868,183	40.87
Remuneration of Instructors and Contract Based Training Services	64,500	-	64,500	-
Research, Feasibility Studies	236,913	124,600	112,313	52.59
Routine Maintenance - Vehicles	145,000	30,000	115,000	20.69
Sanitary and Cleaning Materials, Supplies and Services	181,420	64,000	117,420	35.28
Specialized Materials - Other	6,729,000	4,779,997	1,949,003	71.04
Subscriptions to Newspapers, Magazines and Periodicals	311,300	30,000	281,300	9.64
Sundry Items (e.g. airport tax, taxis, etc.?)	-	-	-	-
Supplies and Accessories for Computers and Printers	484,004	199,097	284,907	41.14
Telephone, Telex, Facsimile and Mobile Phone Services	533,540	143,500	390,040	26.90
Temporary Committee Expenses	693,200	-	693,200	-
Trade Shows and Exhibitions	1,420,823	-	1,420,823	-
Training Expenses - Other (Bud	5,164,478	2,043,218	3,121,260	39.56
Travel Allowance	473,800	321,600	152,200	67.88
Travel Costs (airlines, bus, railway, etc.)	-	-	-	-
Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,388,851	929,508	459,343	66.93
Tuition Fees Allowance	88,500	75,000	13,500	84.75
Water and Sewerage Charges	43,020	18,636	24,384	43.32
<b>Total Recurrent</b>	<b>127,271,864</b>	<b>39,988,050</b>	<b>87,283,814</b>	<b>31.42</b>
<b>TOTAL VOTE</b>	<b>170,513,752</b>	<b>41,474,149</b>	<b>129,039,603</b>	<b>24.32</b>
<b>J. Ministry of Finance Economic Planning and Revenue Management</b>	-	-	-	-
<b>Development</b>	-	-	-	-
Emergency Fund	5,000,000	1,361,800	3,638,200	27.24
Other Infrastructure and Civil Works	-	-	-	-
Training Expenses - Other (Bud	474,207,153	10,980,540	463,226,613	2.32
<b>Total Development</b>	<b>479,207,153</b>	<b>12,342,340</b>	<b>466,864,813</b>	<b>2.58</b>
<b>Recurrent</b>	-	-	-	-
Accommodation - Domestic Travel	8,308,870	7,184,900	1,123,970	86.47
Accommodation Allowance	5,215,549	3,835,500	1,380,049	73.54
Advertising, Awareness and Publicity Campaigns	9,999,756	4,385,560	5,614,196	43.86
Bank Service Commission and Charges	63,800	-	63,800	-
Basic Salaries - Civil Service	122,407,705	74,762,448	47,645,257	61.08
Boards, Committees, Conferences and Seminars	3,086,084	4,440,460	(1,354,376)	143.89

<b>DETAILS</b>	<b>Q3 AVAILABLE BUDGET</b>	<b>Q3 EXPENDITURE</b>	<b>VARIANCE</b>	<b>% abs</b>
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,094,854	960,217	134,637	87.70
Contracted Guards and Cleaning Services	44,000	83,995	(39,995)	190.90
Courier & Postal Services	14,500	13,080	1,420	90.21
Daily Subsistence Allowance	5,471,826	5,737,320	(265,494)	104.85
Electricity	123,000	-	123,000	-
Employer Contribution to Staff Pensions Scheme	124,090	-	124,090	-
Field Allowance	2,742,100	2,575,600	166,500	93.93
General Office Supplies (papers, pencils, forms, small office equipment etc.)	2,720,738	1,574,891	1,145,847	57.88
Hire of Training Facilities and Equipment	628,250	714,202	(85,952)	113.68
Housing loans to public servants	-	-	-	-
Internet Connections	377,000	377,000	-	100.00
Kenya School of Government	1,182,960	477,267	705,693	40.35
Maintenance Expenses - Motor Vehicles	3,152,084	1,045,040	2,107,044	33.15
Maintenance of Computers, Software, and Networks	15,059,550	7,384,508	7,675,042	49.04
Maintenance of Office Furniture and Equipment	1,273,200	202,280	1,070,920	15.89
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,528,646	2,110,600	(581,954)	138.07
Other Operating Expenses - Oth	13,705,966	3,220,187	10,485,779	23.49
Pre-feasibility, Feasibility and Appraisal Studies	907,868	72,000	835,868	7.93
Production and Printing of Training Materials	1,145,985	599,600	546,385	52.32
Publishing & Printing Services	2,572,349	1,456,086	1,116,263	56.61
Purchase of Computers, Printers and other IT Equipment	2,925,290	934,707	1,990,583	31.95
Purchase of Motor Vehicles	6,000,000	-	6,000,000	-
Purchase of Office Furniture and Fittings	1,388,167	116,700	1,271,467	8.41
Purchase of other Office Equipment	1,111,100	249,667	861,433	22.47
Purchase of Software	30,000,000	-	30,000,000	-
Purchase of Uniforms and Clothing - Staff	696,000	3,600	692,400	0.52
Refined Fuels and Lubricants -- Other	436,813	435,843	970	99.78
Refined Fuels and Lubricants for Transport	4,567,787	2,218,616	2,349,171	48.57
Refurbishment of Non-Residential Buildings	146,000	116,000	30,000	79.45
Routine Maintenance - Other As	283,700	227,895	55,805	80.33
Routine Maintenance - Vehicles	1,178,087	406,038	772,049	34.47
Sanitary and Cleaning Materials, Supplies and Services	743,237	491,399	251,838	66.12
Subscriptions to Newspapers, Magazines and Periodicals	912,600	513,417	399,183	56.26
Sundry Items (e.g. airport tax, taxis, etc.?)	2,235,933	1,037,500	1,198,433	46.40
Supplies and Accessories for Computers and Printers	2,111,300	522,592	1,588,708	24.75
Telephone, Telex, Facsimile and Mobile Phone Services	1,118,619	1,114,240	4,379	99.61
Temporary Committee Expenses	1,631,838	10,700	1,621,138	0.66
Trade Shows and Exhibitions	235,000	-	235,000	-
Travel Allowance	2,236,580	2,276,500	(39,920)	101.78
Travel Costs (airlines, bus, railway, etc.)	500,000	-	500,000	-
Travel Costs (airlines, bus, railway, mileage allowances, etc.)	6,357,870	5,035,400	1,322,470	79.20
Tuition Fees Allowance	589,000	570,178	18,822	96.80
Water and Sewerage Charges	126,400	16,920	109,480	13.39
<b>Total Recurrent</b>	<b>270,482,051</b>	<b>139,510,653</b>	<b>130,971,398</b>	<b>51.58</b>

DETAILS	Q3 AVAILABLE BUDGET	Q3 EXPENDITURE	VARIANCE	% abs
<b>TOTAL VOTE</b>	<b>749,689,204</b>	<b>151,852,993</b>	<b>597,836,211</b>	<b>20.26</b>
<b>K. Ministry of Agriculture and Livestock</b>	-	-	-	-
<b>Development</b>	-	-	-	-
Agricultural Materials, Supplies and Small Equipment	3,500,000	1,749,375	1,750,625	49.98
Capital Grants to Other levels of government	243,194,644	152,309,554	90,885,090	62.63
Non-Residential Buildings (offices, schools, hospitals, etc..)	1,924,163	1,924,163	-	100.00
Other Infrastructure and Civil Works	23,229,670	2,995,125	20,234,545	12.89
Purchase of Agricultural Machinery and Equipment	9,190,000	-	9,190,000	-
Purchase of Animals and Breeding Stock	7,404,125	2,995,584	4,408,541	40.46
Purchase of Certified Crop Seed	3,000,000	1,498,750	1,501,250	49.96
Purchase of Vaccines and Sera	2,800,000	1,999,760	800,240	71.42
Research, Feasibility Studies	25,687,247	14,001,850	11,685,397	54.51
Sea Walls and Jetties	-	-	-	-
Trade Shows and Exhibitions	32,151,497	5,498,534	26,652,963	17.10
<b>Total Development</b>	<b>352,081,346</b>	<b>184,972,695</b>	<b>167,108,651</b>	<b>52.54</b>
<b>Recurrent</b>	-	-	-	-
Accommodation	294,965	294,965	-	100.00
Accommodation - Domestic Travel	1,760,120	1,502,700	257,420	85.37
Accommodation Allowance	2,259,212	1,555,814	703,398	68.87
Advertising, Awareness and Publicity Campaigns	493,191	62,500	430,691	12.67
Agricultural Materials, Supplies and Small Equipment	1,647,547	491,425	1,156,122	29.83
Basic Salaries - Civil Service	140,853,765	21,000	140,832,765	0.01
Boards, Committees, Conferences and Seminars	356,168	305,830	50,338	85.87
Casual Labor - Others	2,188,059	1,812,278	375,781	82.83
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,284,917	984,331	300,586	76.61
Chemicals and Industrial Gases	527,840	-	527,840	-
Contracted Guards and Cleaning Services	1,169,137	-	1,169,137	-
Courier & Postal Services	45,139	21,840	23,299	48.38
Daily Subsistence Allowance	2,029,400	1,702,200	327,200	83.88
Daily Subsistence Allowance	59,075	59,075	-	100.00
Electricity	385,271	108,892	276,379	28.26
Field Allowance	128,000	57,500	70,500	44.92
General Office Supplies (papers, pencils, forms, small office equipment etc.)	2,160,449	1,154,636	1,005,813	53.44
Hire of Training Facilities and Equipment	882,419	489,053	393,366	55.42
Hire of Transport, Equipment	65,054	-	65,054	-
Internet Connections	211,000	121,000	90,000	57.35
Maintenance Expenses - Motor Vehicles	5,503,075	2,964,124	2,538,951	53.86
Maintenance of Buildings and Stations -- Non-Residential	542,624	504,457	38,167	92.97
Maintenance of Computers, Software, and Networks	1,956,964	38,397	1,918,567	1.96
Maintenance of Office Furniture and Equipment	956,379	346,940	609,439	36.28
Maintenance of Plant, Machinery and Equipment (including lifts)	6,620,392	2,692,650	3,927,742	40.67
Other Current Transfers - Othe	2,567,800	2,567,800	-	100.00
Pre-feasibility, Feasibility and Appraisal Studies	2,624,290	454,600	2,169,690	17.32
Printing, Advertising - Other	981,200	-	981,200	-

DETAILS	Q3 AVAILABLE BUDGET	Q3 EXPENDITURE	VARIANCE	% abs
Production and Printing of Training Materials	235,975	133,490	102,485	56.57
Publishing & Printing Services	1,100,613	27,480	1,073,133	2.50
Purchase of Bandwidth Capacity	65,317	-	65,317	-
Purchase of Computers, Printers and other IT Equipment	926,584	-	926,584	-
Purchase of Office Furniture and Fittings	1,025,123	510,363	514,760	49.79
Refined Fuels and Lubricants for Production	7,561,090	7,549,958	11,132	99.85
Refined Fuels and Lubricants for Transport	2,093,739	4,329,326	(2,235,587)	206.77
Refurbishment of Non-Residential Buildings	2,422,560	2,162,500	260,060	89.27
Research, Feasibility Studies	2,778,070	1,310,700	1,467,370	47.18
Sanitary and Cleaning Materials, Supplies and Services	1,416,920	586,220	830,700	41.37
Subscriptions to Newspapers, Magazines and Periodicals	55,824	-	55,824	-
Supplies and Accessories for Computers and Printers	1,966,384	136,489	1,829,895	6.94
Supplies for Production	1,260,740	60,095	1,200,645	4.77
Telephone, Telex, Facsimile and Mobile Phone Services	1,083,837	154,000	929,837	14.21
Travel Allowance	2,984,898	2,092,094	892,804	70.09
Travel Costs (airlines, bus, railway, etc.)	138,300	118,000	20,300	85.32
Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,136,359	1,110,400	25,959	97.72
Utilities, Supplies- Other (	864,552	367,925	496,627	42.56
Water and Sewerage Charges	367,028	219,133	147,895	59.70
<b>Total Recurrent</b>	<b>210,037,365</b>	<b>41,182,180</b>	<b>168,855,185</b>	<b>19.61</b>
<b>TOTAL VOTE</b>	<b>562,118,711</b>	<b>226,154,875</b>	<b>335,963,836</b>	<b>40.23</b>
<b>L. Ministry of Lands Housing and Urban Development</b>	-	-	-	-
<b>Development</b>	-	-	-	-
Acquisition of Land	16,000,000	-	16,000,000	-
Acquisition of Other Naturally Occurring Assets	912,127	-	912,127	-
Acquisition of Sub Soil Deposits/Assets	2,000,000	-	2,000,000	-
Capital Grants to Other levels of government	32,714,592	4,309,300	28,405,292	13.17
Capital Grants to Semi-Autonomous Government Agencies	96,090,869	56,884,278	39,206,591	59.20
Engineering and Design Plans	4,500,000	-	4,500,000	-
Non-Residential Buildings (offices, schools, hospitals, etc..)	1,014,856	553,579	461,277	54.55
Other Infrastructure and Civil Works	79,484,741	20,997,266	58,487,475	26.42
Pre-feasibility, Feasibility and Appraisal Studies	6,000,000	231,000	5,769,000	3.85
Research	1,504,100	1,879,464	(375,364)	124.96
Research Allowance	14,000,000	4,292,628	9,707,372	30.66
Research, Feasibility Studies	2,000,000	-	2,000,000	-
Water Supplies and Sewerage	3,000,000	2,990,000	10,000	99.67
<b>Total Development</b>	<b>259,221,285</b>	<b>92,137,515</b>	<b>167,083,770</b>	<b>35.54</b>
<b>Recurrent</b>	-	-	-	-
Accommodation - Domestic Travel	1,108,300	762,100	346,200	68.76
Accommodation Allowance	2,248,028	247,800	2,000,228	11.02
Advertising, Awareness and Publicity Campaigns	1,029,407	504,415	524,992	49.00
Basic Salaries - Civil Service	49,281,972	-	49,281,972	-
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,049,494	753,498	295,996	71.80
Courier & Postal Services	440,000	-	440,000	-

<b>DETAILS</b>	<b>Q3 AVAILABLE BUDGET</b>	<b>Q3 EXPENDITURE</b>	<b>VARIANCE</b>	<b>% abs</b>
Current Grants to Semi-Autonomous Government Agencies	108,426,459	22,849,253	85,577,206	21.07
Daily Subsistence Allowance	4,655,066	2,811,200	1,843,866	60.39
Electricity	155,093	54,173	100,920	34.93
General Office Supplies (papers, pencils, forms, small office equipment etc.)	1,220,153	402,339	817,814	32.97
Hire of Training Facilities and Equipment	1,020,000	50,000	970,000	4.90
Internet Connections	800,000	-	800,000	-
Kenya School of Government	1,000,000	237,768	762,232	23.78
Maintenance Expenses - Motor Vehicles	1,198,000	597,928	600,072	49.91
Maintenance of Buildings -- Residential	200,000	-	200,000	-
Maintenance of Buildings and Stations -- Non-Residential	500,000	-	500,000	-
Maintenance of Computers, Software, and Networks	850,000	-	850,000	-
Maintenance of Plant, Machinery and Equipment (including lifts)	1,000,000	499,528	500,472	49.95
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,450,000	123,020	1,326,980	8.48
Other Operating Expenses - Oth	1,180,000	-	1,180,000	-
Publishing & Printing Services	1,300,000	682,500	617,500	52.50
Purchase of Software	4,412,127	1,760,474	2,651,653	39.90
Refined Fuels and Lubricants for Transport	2,340,904	1,720,000	620,904	73.48
Registration of Land	150,000	-	150,000	-
Routine Maintenance - Vehicles	920,100	255,674	664,426	27.79
Sanitary and Cleaning Materials, Supplies and Services	1,770,000	-	1,770,000	-
Subscriptions to Newspapers, Magazines and Periodicals	950,100	-	950,100	-
Supplies and Accessories for Computers and Printers	1,490,046	249,961	1,240,085	16.78
Telephone, Telex, Facsimile and Mobile Phone Services	778,500	108,000	670,500	13.87
Travel Allowance	1,367,234	589,700	777,534	43.13
Travel Costs (airlines, bus, railway, mileage allowances, etc.)	884,200	350,500	533,700	39.64
Tribunal Costs	300,000	26,500	273,500	8.83
Water and Sewerage Charges	497,575	-	497,575	-
<b>Total Recurrent</b>	<b>195,972,758</b>	<b>35,636,331</b>	<b>160,336,427</b>	<b>18.18</b>
<b>TOTAL VOTE</b>	<b>455,194,043</b>	<b>127,773,846</b>	<b>327,420,197</b>	<b>28.07</b>
<b>M. County Public Service Board</b>	-	-	-	-
<b>Development</b>	-	-	-	-
Non-Residential Buildings (offices, schools, hospitals, etc..)	10,000,000	9,748,770	251,230	97.49
<b>Total Development</b>	<b>10,000,000</b>	<b>9,748,770</b>	<b>251,230</b>	<b>97.49</b>
<b>Recurrent</b>	-	-	-	-
Accommodation	-	-	-	-
Accommodation - Domestic Travel	1,500,900	299,600	1,201,300	19.96
Accommodation Allowance	668,000	-	668,000	-
Advertising, Awareness and Publicity Campaigns	316,728	163,172	153,556	51.52
Basic Salaries - Civil Service	22,888,402	-	22,888,402	-
Boards, Committees, Conferences and Seminars	1,761,232	1,747,458	13,774	99.22
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,688,801	1,029,030	659,771	60.93

DETAILS	Q3 AVAILABLE BUDGET	Q3 EXPENDITURE	VARIANCE	% abs
Contracted Guards and Cleaning Services	468,250	287,000	181,250	61.29
Courier & Postal Services	55,000	-	55,000	-
Daily Subsistence Allowance	725,680	259,300	466,380	35.73
Electricity	336,299	48,250	288,049	14.35
General Office Supplies (papers, pencils, forms, small office equipment etc.)	1,620,000	803,917	816,083	49.62
Hire of Training Facilities and Equipment	415,000	-	415,000	-
Internet Connections	530,781	382,500	148,281	72.06
Kenya School of Government	656,727	-	656,727	-
Maintenance Expenses - Motor Vehicles	2,030,472	777,343	1,253,129	38.28
Maintenance of Office Furniture and Equipment	2,451,700	-	2,451,700	-
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	348,000	28,200	319,800	8.10
Other Operating Expenses - Oth	1,188,331	-	1,188,331	-
Production and Printing of Training Materials	310,000	49,980	260,020	16.12
Publishing & Printing Services	700,000	-	700,000	-
Purchase of Computers, Printers and other IT Equipment	400,000	134,648	265,352	33.66
Purchase of Office Furniture and Fittings	3,100,000	3,046,135	53,865	98.26
Purchase of other Office Equipment	580,000	264,000	316,000	45.52
Refined Fuels and Lubricants for Transport	(1,505,000)	-	(1,505,000)	-
Rents and Rates - Non-Residential	352,194	243,600	108,594	69.17
Sanitary and Cleaning Materials, Supplies and Services	150,000	-	150,000	-
Subscriptions to Newspapers, Magazines and Periodicals	550,040	238,820	311,220	43.42
Sundry Items (e.g. airport tax, taxis, etc.?)	-	-	-	-
Supplies and Accessories for Computers and Printers	730,000	331,655	398,345	45.43
Telephone, Telex, Facsimile and Mobile Phone Services	440,000	172,300	267,700	39.16
Training Expenses - Other (Bud	272,000	45,000	227,000	16.54
Travel Allowance	600,000	47,500	552,500	7.92
Travel Costs (airlines, bus, railway, etc.)	-	-	-	-
Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,466,011	1,966,200	499,811	79.73
Tuition Fees Allowance	1,144,800	367,400	777,400	32.09
Water and Sewerage Charges	70,251	63,607	6,644	90.54
<b>Total Recurrent</b>	<b>50,010,599</b>	<b>12,796,615</b>	<b>37,213,984</b>	<b>25.59</b>
<b>TOTAL VOTE</b>	<b>60,010,599</b>	<b>22,545,385</b>	<b>37,465,214</b>	<b>37.57</b>
<b>N. County Assembly Service Board</b>	-	-	-	-
<b>Development</b>	-	-	-	-
Non-Residential Buildings (offices, schools, hospitals, etc..)	164,671,390	-	164,671,390	-
Other Infrastructure and Civil Works	3,500,000	-	3,500,000	-
Residential Buildings (including hostels)	35,000,000	-	35,000,000	-
<b>Total Development</b>	<b>203,171,390</b>	-	<b>203,171,390</b>	-
<b>Recurrent</b>	-	-	-	-
Accommodation	25,876,040	-	25,876,040	-
Accommodation - Domestic Travel	44,953,277	39,659,300	5,293,977	88.22
Accommodation Allowance	-	-	-	-
Advertising, Awareness and Publicity Campaigns	30,838,732	17,196,745	13,641,987	55.76
Bank Service Commission and Charges	50,000	-	50,000	-

DETAILS	Q3 AVAILABLE BUDGET	Q3 EXPENDITURE	VARIANCE	% abs
Basic Salaries - Civil Service	78,545,483	27,049,891	51,495,592	34.44
Basic Salaries - County Assembly Service	85,736,274	48,214,705	37,521,569	56.24
Board Allowance	4,696,270	4,381,400	314,870	93.30
Boards, Committees, Conferences and Seminars	16,303,994	13,406,129	2,897,865	82.23
Building Insurance	350,000	166,247	183,753	47.50
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	11,261,947	5,662,053	5,599,894	50.28
Constituency Office Expenses	15,100,007	6,052,107	9,047,900	40.08
Contracted Professional Services	6,150,492	-	6,150,492	-
Contractual Employees	1,762,694	1,166,740	595,954	66.19
Courier & Postal Services	260,790	48,740	212,050	18.69
clerical Trainers Allowance	800,000	-	800,000	-
Daily subsistence Allowance	2,710,440	632,284	2,078,156	23.33
Domestic Servant Allowance	1,866,318	672,370	1,193,948	36.03
Electricity	485,986	196,305	289,681	40.39
Employer Social Benefits - Other (Budget)	10,757,829	1,320,124	9,437,705	12.27
General Office Supplies (papers, pencils, forms, small office equipment etc.)	3,448,389	417,928	3,030,461	12.12
Gratuity - Civil Servants	7,784,534	2,036,966	5,747,568	26.17
Gratuity - Members of Parliament	13,468,672	5,856,358	7,612,314	43.48
Group Personal Insurance	3,000,000	-	3,000,000	-
Hire of Training Facilities and Equipment	-	-	-	-
Hire of Transport, Equipment	1,000,000	-	1,000,000	-
Legal Dues/fees, Arbitration and Compensation Payments	12,501,820	6,094,666	6,407,154	48.75
Maintenance Expenses - Motor Vehicles	5,055,720	3,228,142	1,827,578	63.85
Maintenance of Buildings and Stations -- Non-Residential	20,000,000	197,896	19,802,104	0.99
Maintenance of Office Furniture and Equipment	844,000	-	844,000	-
Maintenance of Plant, Machinery and Equipment (including lifts)	897,306	24,000	873,306	2.67
Medical Insurance	41,475,880	40,752,984	722,896	98.26
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	4,238,730	3,551,360	687,370	83.78
Motor Vehicle Insurance	1,800,000	-	1,800,000	-
National Assembly Attendance Allowance	15,401,720	4,551,878	10,849,842	29.55
Plant, Equipment and Machinery Insurance	230,000	181,691	48,309	79.00
Publishing & Printing Services	1,493,400	150,000	1,343,400	10.04
Purchase of Coffins	200,000	-	200,000	-
Purchase of Computers, Printers and other IT Equipment	2,751,565	1,748,850	1,002,715	63.56
Purchase of Fire fighting Vehicles and Equipment	100,000	-	100,000	-
Purchase of Motor Vehicles	15,000,000	7,449,724	7,550,276	49.66
Purchase of Office Furniture and Fittings	3,408,000	1,110,080	2,297,920	32.57
Purchase of other Office Equipment	3,608,200	2,980,800	627,400	82.61
Purchase of Uniforms and Clothing - Staff	7,633,239	1,689,155	5,944,084	22.13
Refined Fuels and Lubricants for Transport	4,217,807	2,232,177	1,985,630	52.92
Rents and Rates - Non-Residential	2,966,763	1,508,000	1,458,763	50.83
Sanitary and Cleaning Materials, Supplies and Services	2,395,735	827,684	1,568,051	34.55
Security Operations	2,163,280	830,232	1,333,048	38.38
Subscriptions to Newspapers, Magazines and Periodicals	325,000	-	325,000	-

<b>DETAILS</b>	<b>Q3 AVAILABLE BUDGET</b>	<b>Q3 EXPENDITURE</b>	<b>VARIANCE</b>	<b>% abs</b>
Sundry Items (e.g. airport tax, taxis, etc.?)	7,479,570	-	7,479,570	-
Supplies and Accessories for Computers and Printers	2,889,300	679,000	2,210,300	23.50
Telephone, Telex, Facsimile and Mobile Phone Services	4,751,409	53,128	4,698,281	1.12
Top-up Allowance	143,000	60,000	83,000	41.96
Trainer Allowance	273,700	-	273,700	-
Transport Allowance	22,179,745	11,463,738	10,716,007	51.69
Travel Allowance	-	-	-	-
Travel Costs (airlines, bus, railway, etc.)	7,109,120	-	7,109,120	-
Travel Costs (airlines, bus, railway, mileage allowances, etc.)	9,204,848	7,171,800	2,033,048	77.91
Tribunal Costs	4,783,299	836,074	3,947,225	17.48
Tuition Fees Allowance	2,996,532	2,103,382	893,150	70.19
Water and Sewerage Charges	143,610	92,030	51,580	64.08
Y	27,858,689	17,014,696	10,843,993	61.08
<b>Total Recurrent</b>	<b>605,729,155</b>	<b>292,719,559</b>	<b>313,009,596</b>	<b>48.33</b>
<b>TOTAL VOTE</b>	<b>808,900,545</b>	<b>292,719,559</b>	<b>516,180,986</b>	<b>36.19</b>

## 4.2 Expenditure Classification by Economic Item Per Vote

Details	Q3 AVAILABLE BUDGET	Q3 EXPENDITURE	VARIANCE	% abs
<b>A. Office Of the Governor</b>				
<b>Development</b>				
3100000 Non-Financial Assets	718,868,858	54,360,754	664,508,104	7.56
<b>Total Development</b>	<b>718,868,858</b>	<b>54,360,754</b>	<b>664,508,104</b>	<b>7.56</b>
<b>Recurrent</b>	-	-	-	-
2100000 Compensation to Employees- Permanent Staff	281,796,356	257,682,888	24,113,468	91.44
2110200 Compensation to Employees- Casual Wages	9,232,609	7,695,977	1,536,632	83.36
2200000 Use of Goods & Services	533,556,921	364,988,461	168,568,460	68.41
3100000 Acquisition of Non-Financial Assets	28,712,123	9,757,938	18,954,185	33.99
<b>Total Recurrent</b>	<b>853,298,009</b>	<b>640,125,264</b>	<b>213,172,745</b>	<b>75.02</b>
<b>Total Vote</b>	<b>1,572,166,867</b>	<b>694,486,018</b>	<b>877,680,849</b>	<b>44.17</b>
<b>B. Office of The Deputy Governor</b>	-	-	-	-
<b>Development</b>	-	-	-	-
3100000 Non-Financial Assets	18,589,276	9,580,733	9,008,543	51.54
<b>Total Development</b>	<b>18,589,276</b>	<b>9,580,733</b>	<b>9,008,543</b>	<b>51.54</b>
<b>Recurrent</b>	-	-	-	-
2100000 Compensation to Employees- Permanent Staff	42,696,678	2,103,865	40,592,813	4.93
2200000 Use of Goods & Services	58,931,676	42,830,429	16,101,247	72.68
3100000 Acquisition of Non-Financial Assets	3,719,976	-	3,719,976	-
<b>Total Recurrent</b>	<b>105,348,330</b>	<b>44,934,294</b>	<b>60,414,036</b>	<b>42.65</b>
<b>Total Vote</b>	<b>123,937,606</b>	<b>54,515,027</b>	<b>69,422,579</b>	<b>43.99</b>
<b>C. Ministry of Water and Irrigation</b>	-	-	-	-
<b>Development</b>	-	-	-	-
2500000 Subsidies to Non-Financial	25,000,000	25,000,000	-	100.00
2600000 Capital Grants	6,000,000	5,824,800	175,200	97.08
3100000 Non-Financial Assets	398,344,871	104,892,197	293,452,674	26.33
<b>Total Development</b>	<b>429,344,871</b>	<b>135,716,997</b>	<b>293,627,874</b>	<b>31.61</b>
<b>Recurrent</b>	-	-	-	-
2100000 Compensation to Employees- Permanent Staff	60,735,491	-	60,735,491	-
2200000 Use of Goods & Services	35,594,373	16,900,119	18,694,254	47.48
3100000 Acquisition of Non-Financial Assets	7,870,053	2,596,338	5,273,715	32.99
<b>Total Recurrent</b>	<b>104,199,917</b>	<b>19,496,457</b>	<b>84,703,460</b>	<b>18.71</b>
<b>Total Vote</b>	<b>533,544,788</b>	<b>155,213,454</b>	<b>378,331,334</b>	<b>29.09</b>
<b>D. Education Training and Skills Development</b>	-	-	-	-
<b>Development</b>	-	-	-	-
2200000 Other Development	20,000,000	-	20,000,000	-
2600000 Capital Grants	-	-	-	-
3100000 Non-Financial Assets	73,764,132	9,069,878	64,694,254	12.30
<b>Total Development</b>	<b>93,764,132</b>	<b>9,069,878</b>	<b>84,694,254</b>	<b>9.67</b>
<b>Recurrent</b>	-	-	-	-
2100000 Compensation to Employees- Permanent Staff	340,509,403	90,000	340,419,403	0.03
2200000 Use of Goods & Services	62,267,141	30,252,919	32,014,222	48.59
2600000 Current Transfers	1,235,286	-	1,235,286	-
3100000 Acquisition of Non-Financial Assets	18,991,779	2,047,100	16,944,679	10.78
<b>Total Recurrent</b>	<b>423,003,609</b>	<b>32,390,019</b>	<b>390,613,590</b>	<b>7.66</b>
<b>Total Vote</b>	<b>516,767,741</b>	<b>41,459,897</b>	<b>475,307,844</b>	<b>8.02</b>

Details	Q3 AVAILABLE BUDGET	Q3 EXPENDITURE	VARIANCE	% abs
<b>E. Ministry of Roads, Public Works and Transport</b>	-	-	-	-
<b>Development</b>	-	-	-	-
2200000 Other Development	15,476,533	6,022,594	9,453,939	38.91
3100000 Non-Financial Assets	709,441,448	43,722,502	665,718,946	6.16
<b>Total Development</b>	<b>724,917,981</b>	<b>49,745,096</b>	<b>675,172,885</b>	<b>6.86</b>
<b>Recurrent</b>	-	-	-	-
2100000 Compensation to Employees- Permanent Staff	88,812,647	-	88,812,647	-
2110200 Compensation to Employees- Casual Wages	540,000	270,000	270,000	50.00
2200000 Use of Goods & Services	31,874,691	10,226,116	21,648,575	32.08
3100000 Acquisition of Non-Financial Assets	21,788,200	8,756,096	13,032,104	40.19
<b>Total Recurrent</b>	<b>143,015,538</b>	<b>19,252,212</b>	<b>123,763,326</b>	<b>13.46</b>
<b>Total Vote</b>	<b>867,933,519</b>	<b>68,997,308</b>	<b>798,936,211</b>	<b>7.95</b>
<b>F. Health and Sanitation</b>	-	-	-	-
<b>Development</b>	-	-	-	-
2200000 Other Development	16,326,684	-	16,326,684	-
2600000 Capital Grants	14,229,000	7,755,778	6,473,222	54.51
3100000 Non-Financial Assets	177,462,718	43,788,762	133,673,956	24.67
<b>Total Development</b>	<b>208,018,402</b>	<b>51,544,540</b>	<b>156,473,862</b>	<b>24.78</b>
<b>Recurrent</b>	-	-	-	-
2100000 Compensation to Employees- Permanent Staff	1,076,153,501	1,039,512,312	36,641,189	96.60
2110200 Compensation to Employees- Casual Wages	48,671,430	27,504,058	21,167,372	56.51
2200000 Use of Goods & Services	276,831,098	157,404,374	119,426,724	56.86
2600000 Current Transfers	404,679,652	22,500,641	382,179,011	5.56
3100000 Acquisition of Non-Financial Assets	12,678,900	558,000	12,120,900	4.40
<b>Total Recurrent</b>	<b>1,819,014,581</b>	<b>1,247,479,385</b>	<b>571,535,196</b>	<b>68.58</b>
<b>Total Vote</b>	<b>2,027,032,983</b>	<b>1,299,023,925</b>	<b>728,009,058</b>	<b>64.08</b>
<b>G. Trade Industry MSMs Innovation &amp; Cooperatives</b>	-	-	-	-
<b>Development</b>	-	-	-	-
3100000 Non-Financial Assets	402,417,694	42,612,266	359,805,428	10.59
<b>Total Development</b>	<b>402,417,694</b>	<b>42,612,266</b>	<b>359,805,428</b>	<b>10.59</b>
<b>Recurrent</b>	-	-	-	-
2100000 Compensation to Employees- Permanent Staff	43,686,180	-	43,686,180	-
2200000 Use of Goods & Services	75,940,077	30,896,810	45,043,267	40.69
3100000 Acquisition of Non-Financial Assets	6,802,449	3,500,224	3,302,225	51.46
<b>Total Recurrent</b>	<b>126,428,706</b>	<b>34,397,034</b>	<b>92,031,672</b>	<b>27.21</b>
<b>Total Vote</b>	<b>528,846,400</b>	<b>77,009,300</b>	<b>451,837,100</b>	<b>14.56</b>
<b>H. Ministry of Energy Environment Forestry &amp; Natural Resources</b>	-	-	-	-
<b>Development</b>	-	-	-	-
2600000 Capital Grants	407,564,262	34,925,884	372,638,378	8.57
3100000 Non-Financial Assets	77,336,125	36,763,857	40,572,268	47.54
<b>Total Development</b>	<b>484,900,387</b>	<b>71,689,741</b>	<b>413,210,646</b>	<b>14.78</b>
<b>Recurrent</b>	-	-	-	-
2100000 Compensation to Employees- Permanent Staff	27,924,125	-	27,924,125	-
2110200 Compensation to Employees- Casual Wages	218,896	86,638	132,258	39.58
2200000 Use of Goods & Services	52,746,381	25,374,679	27,371,702	48.11
3100000 Acquisition of Non-Financial Assets	2,241,177	2,521,021	(279,844)	112.49
<b>Total Recurrent</b>	<b>83,130,579</b>	<b>27,982,338</b>	<b>55,148,241</b>	<b>33.66</b>

Details	Q3 AVAILABLE BUDGET	Q3 EXPENDITURE	VARIANCE	% abs
<b>Total Vote</b>	<b>568,030,966</b>	<b>99,672,079</b>	<b>468,358,887</b>	<b>17.55</b>
<b>I. Ministry of Culture Gender Youth It Sports and Social Services</b>	-	-	-	-
<b>Development</b>	-	-	-	-
3100000 Non-Financial Assets	43,241,888	1,486,099	41,755,789	3.44
<b>Total Development</b>	<b>43,241,888</b>	<b>1,486,099</b>	<b>41,755,789</b>	<b>3.44</b>
<b>Recurrent</b>	-	-	-	-
2100000 Compensation to Employes- Permanent Staff	45,152,273	1,443,780	43,708,493	3.20
2200000 Use of Goods & Services	76,275,403	34,867,010	41,408,393	45.71
2600000 Current Transfers	1,521,331	699,330	822,001	45.97
3100000 Acquisition of Non-Financial Assets	4,322,857	2,977,930	1,344,927	68.89
<b>Total Recurrent</b>	<b>127,271,864</b>	<b>39,988,050</b>	<b>87,283,814</b>	<b>31.42</b>
<b>Total Vote</b>	<b>170,513,752</b>	<b>41,474,149</b>	<b>129,039,603</b>	<b>24.32</b>
<b>J. Ministry of Finance Economic Planning and Revenue Management</b>	-	-	-	-
<b>Development</b>	-	-	-	-
2200000 Other Development	474,207,153	10,980,540	463,226,613	2.32
2800000 Emergency Fund	5,000,000	1,361,800	3,638,200	27.24
3100000 Non-Financial Assets	-	-	-	-
<b>Total Development</b>	<b>479,207,153</b>	<b>12,342,340</b>	<b>466,864,813</b>	<b>2.58</b>
<b>Recurrent</b>	-	-	-	-
2100000 Compensation to Employes- Permanent Staff	122,531,795	74,762,448	47,769,347	61.01
2200000 Use of Goods & Services	105,471,831	63,259,131	42,212,700	59.98
3100000 Acquisition of Non-Financial Assets	42,478,425	1,489,074	40,989,351	3.51
4100000 Provision of Financial Facilities	-	-	-	-
<b>Total Recurrent</b>	<b>270,482,051</b>	<b>139,510,653</b>	<b>130,971,398</b>	<b>51.58</b>
<b>Total Vote</b>	<b>749,689,204</b>	<b>151,852,993</b>	<b>597,836,211</b>	<b>20.26</b>
<b>K. Ministry of Agriculture and Livestock</b>	-	-	-	-
<b>Development</b>	-	-	-	-
2200000 Other Development	38,451,497	9,247,669	29,203,828	24.05
2600000 Capital Grants	243,194,644	152,309,554	90,885,090	62.63
3100000 Non-Financial Assets	70,435,205	23,415,472	47,019,733	33.24
<b>Total Development</b>	<b>352,081,346</b>	<b>184,972,695</b>	<b>167,108,651</b>	<b>52.54</b>
<b>Recurrent</b>	-	-	-	-
2100000 Compensation to Employes- Permanent Staff	140,853,765	21,000	140,832,765	0.01
2110200 Compensation to Employes- Casual Wages	2,188,059	1,812,278	375,781	82.83
2200000 Use of Goods & Services	54,651,114	32,342,939	22,308,175	59.18
2600000 Current Transfers	2,567,800	2,567,800	-	100.00
3100000 Acquisition of Non-Financial Assets	9,776,627	4,438,163	5,338,464	45.40
<b>Total Recurrent</b>	<b>210,037,365</b>	<b>41,182,180</b>	<b>168,855,185</b>	<b>19.61</b>
<b>Total Vote</b>	<b>562,118,711</b>	<b>226,154,875</b>	<b>335,963,836</b>	<b>40.23</b>
<b>L. Ministry of Lands Housing and Urban Development</b>	-	-	-	-
<b>Development</b>	-	-	-	-
2600000 Capital Grants	128,805,461	61,193,578	67,611,883	47.51
3100000 Non-Financial Assets	130,415,824	30,943,937	99,471,887	23.73
<b>Total Development</b>	<b>259,221,285</b>	<b>92,137,515</b>	<b>167,083,770</b>	<b>35.54</b>
<b>Recurrent</b>	-	-	-	-
2100000 Compensation to Employes- Permanent Staff	49,281,972	-	49,281,972	-

<b>Details</b>	<b>Q3 AVAILABLE BUDGET</b>	<b>Q3 EXPENDITURE</b>	<b>VARIANCE</b>	<b>% abs</b>
2200000 Use of Goods & Services	33,852,200	11,026,604	22,825,596	32.57
2600000 Current Transfers	108,426,459	22,849,253	85,577,206	21.07
3100000 Acquisition of Non-Financial Assets	4,412,127	1,760,474	2,651,653	39.90
<b>Total Recurrent</b>	<b>195,972,758</b>	<b>35,636,331</b>	<b>160,336,427</b>	<b>18.18</b>
<b>Total Vote</b>	<b>455,194,043</b>	<b>127,773,846</b>	<b>327,420,197</b>	<b>28.07</b>
<b>M. County Public Service Board</b>	-	-	-	-
<b>Development</b>	-	-	-	-
3100000 Non-Financial Assets	10,000,000	9,748,770	251,230	97.49
<b>Total Development</b>	<b>10,000,000</b>	<b>9,748,770</b>	<b>251,230</b>	<b>97.49</b>
<b>Recurrent</b>	-	-	-	-
2100000 Compensation to Employes- Permanent Staff	22,888,402	-	22,888,402	-
2200000 Use of Goods & Services	23,042,197	9,351,832	13,690,365	40.59
3100000 Acquisition of Non-Financial Assets	4,080,000	3,444,783	635,217	84.43
<b>Total Recurrent</b>	<b>50,010,599</b>	<b>12,796,615</b>	<b>37,213,984</b>	<b>25.59</b>
<b>Total Vote</b>	<b>60,010,599</b>	<b>22,545,385</b>	<b>37,465,214</b>	<b>37.57</b>
<b>N. County Assembly Service Board</b>	-	-	-	-
<b>Development</b>	-	-	-	-
3100000 Non-Financial Assets	203,171,390	-	203,171,390	-
<b>Total Development</b>	<b>203,171,390</b>	-	<b>203,171,390</b>	-
<b>Recurrent</b>	-	-	-	-
2100000 Compensation to Employes- Permanent Staff	233,697,969	110,194,018	123,503,951	47.15
2110200 Compensation to Employes- Casual Wages	595,954	-	595,954	-
2200000 Use of Goods & Services	314,556,432	160,022,639	154,533,793	50.87
2700000 Social Benefits	32,011,035	9,213,448	22,797,587	28.78
3100000 Acquisition of Non-Financial Assets	24,867,765	13,289,454	11,578,311	53.44
<b>Total Recurrent</b>	<b>605,729,155</b>	<b>292,719,559</b>	<b>313,009,596</b>	<b>48.33</b>
<b>Total Vote</b>	<b>808,900,545</b>	<b>292,719,559</b>	<b>516,180,986</b>	<b>36.19</b>
<b>Grand Total</b>	<b>9,544,687,724</b>	<b>3,352,897,815</b>	<b>6,191,789,909</b>	<b>35.13</b>

### 4.3 Expenditure Classification by Departments

DETAILS	Q3 AVAILABLE BUDGET	Q3 EXPENDITURE	VARIANCE	% abs
<b>A. Office of The Governor</b>				
Decentralized Units Service Delivery Coordination	99,590,554	49,374,735	50,215,819	49.58
Disaster Management	(469,723)	24,732	(494,455)	(5.27)
General Administration and Planning	1,367,117,284	589,306,049	777,811,235	43.11
Governor's Service Delivery Unit & Public Communication	37,280,023	24,747,157	12,532,866	66.38
Human Resources	12,081,455	3,259,324	8,822,131	26.98
Office of Chief of Staff	5,489,922	3,119,807	2,370,115	56.83
Office of County Attorney	20,725,529	12,357,920	8,367,609	59.63
Office of the County secretary	25,457,772	10,304,346	15,153,426	40.48
Procurement	4,894,051	1,991,948	2,902,103	40.70
<b>TOTAL VOTE</b>	<b>1,572,166,867</b>	<b>694,486,018</b>	<b>877,680,849</b>	<b>44.17</b>
<b>B. Office of the Deputy Governor</b>				
Administration Planning & Support Services	20,038,295	4,336,518	15,701,777	21.64
Performance Mgt & Disaster Mitigation	47,075,840	30,722,713	16,353,127	65.26
Tourism Debt & Promotion	56,823,471	19,455,796	37,367,675	34.24
<b>TOTAL VOTE</b>	<b>123,937,606</b>	<b>54,515,027</b>	<b>69,422,579</b>	<b>43.99</b>
<b>C. Ministry of Water and Irrigation</b>	-	-	-	-
General Administration & Planning	67,895,405	11,213,776	56,681,629	16.52
Irrigation	115,644,013	17,523,914	98,120,099	15.15
Water	359,075,252	135,545,642	223,529,610	37.75
<b>TOTAL VOTE</b>	<b>542,614,670</b>	<b>164,283,332</b>	<b>378,331,338</b>	<b>30.28</b>
<b>D. Education Training and Skills Development</b>	-	-	-	-
Basic Education, ECDE & Childcare Facilities	51,028,735	6,256,859	44,771,876	12.26
General Administration & Planning	363,930,065	4,808,840	359,121,225	1.32
Polytechnics Vocational Centers & Home Craft Centers	92,446,822	21,324,320	71,122,502	23.07
<b>TOTAL VOTE</b>	<b>507,405,622</b>	<b>32,390,019</b>	<b>475,015,603</b>	<b>6.38</b>
<b>E. Ministry of Roads, Public Works and Transport</b>	-	-	-	-
General Administration & Planning	94,375,742	2,116,924	92,258,818	2.24
Public Works	126,628,683	44,281,940	82,346,743	34.97
Roads, Transport & Mechanical Services	646,929,094	22,598,444	624,330,650	3.49
<b>TOTAL VOTE</b>	<b>867,933,519</b>	<b>68,997,308</b>	<b>798,936,211</b>	<b>7.95</b>
<b>F. Health and Sanitation</b>	-	-	-	-
Curative and Rehabilitative Services	634,491,880	487,834,578	146,657,302	76.89
Medical Services	818,688,382	296,477,869	522,210,513	36.21
Public Health	573,852,721	514,711,478	59,141,243	89.69
<b>TOTAL VOTE</b>	<b>2,027,032,983</b>	<b>1,299,023,925</b>	<b>728,009,058</b>	<b>64.08</b>
<b>G. Trade Industry MSMs Innovation &amp; Cooperatives</b>	-	-	-	-
Cooperatives	28,475,794	12,428,006	16,047,788	43.64
General Administration & Planning	66,552,019	8,344,592	58,207,427	12.54
Trade & Markets	433,818,587	56,236,702	377,581,885	12.96
<b>TOTAL VOTE</b>	<b>528,846,400</b>	<b>77,009,300</b>	<b>451,837,100</b>	<b>14.56</b>
<b>H. Ministry of Energy Environment Forestry &amp; Natural Resources</b>	-	-	-	-

<b>DETAILS</b>	<b>Q3 AVAILABLE BUDGET</b>	<b>Q3 EXPENDITURE</b>	<b>VARIANCE</b>	<b>% abs</b>
Energy, Minerals & Natural Resources	157,212,231	52,033,565	105,178,666	33.10
Environment & Forestry	389,427,105	43,535,218	345,891,887	11.18
General Administration & Planning	21,391,630	4,103,296	17,288,334	19.18
<b>TOTAL VOTE</b>	<b>568,030,966</b>	<b>99,672,079</b>	<b>468,358,887</b>	<b>17.55</b>
<b>I. Ministry of Culture Gender Youth ICT Sports and Social Services</b>	-	-	-	-
Culture Gender & Social Services	37,701,513	7,872,314	29,829,199	20.88
General Administration & Planning	48,866,103	2,759,875	46,106,228	5.65
Sports	42,489,022	23,489,727	18,999,295	55.28
Youth Sports ICT & Innovation	41,457,114	7,352,233	34,104,881	17.73
<b>TOTAL VOTE</b>	<b>170,513,752</b>	<b>41,474,149</b>	<b>129,039,603</b>	<b>24.32</b>
<b>J. Ministry of Finance Economic Planning and Revenue Management</b>	-	-	-	-
Accounts	9,134,284	5,659,608	3,474,676	61.96
Budgetary Supplies	85,166,261	28,772,037	56,394,224	33.78
Economic Planning	497,639,298	24,273,419	473,365,879	4.88
General Administration & Planning	142,112,549	81,051,405	61,061,144	57.03
Internal Audit	10,630,284	8,653,884	1,976,400	81.41
Procurement	5,006,528	3,442,640	1,563,888	68.76
<b>TOTAL VOTE</b>	<b>749,689,204</b>	<b>151,852,993</b>	<b>597,836,211</b>	<b>20.26</b>
<b>K. Ministry of Agriculture and Livestock</b>	-	-	-	-
Agriculture	362,529,660	197,162,331	165,367,329	54.39
Aquaculture Debt	7,989,969	5,071,275	2,918,694	63.47
Fisheries	1,300,000	-	1,300,000	-
General Administration	119,045,535	2,806,155	116,239,380	2.36
Livestock Debt	71,253,547	21,115,114	50,138,433	29.63
<b>TOTAL VOTE</b>	<b>562,118,711</b>	<b>226,154,875</b>	<b>335,963,836</b>	<b>40.23</b>
<b>L. Ministry of Lands Housing and Urban Development</b>	-	-	-	-
General Administration	58,707,371	4,690,309	54,017,062	7.99
Land information & Management	31,980,738	7,795,557	24,185,181	24.38
Land Survey	31,777,585	5,367,204	26,410,381	16.89
Lands & Housing	2,593,252	561,221	2,032,031	21.64
Urban Development	330,135,097	109,359,555	220,775,542	33.13
<b>TOTAL VOTE</b>	<b>455,194,043</b>	<b>127,773,846</b>	<b>327,420,197</b>	<b>28.07</b>
<b>M. County Public Service Board</b>	-	-	-	-
General Administration and Planning	45,214,243	14,638,048	30,576,195	32.37
Human Resource & Records Management	14,796,356	7,907,337	6,889,019	53.44
<b>TOTAL VOTE</b>	<b>60,010,599</b>	<b>22,545,385</b>	<b>37,465,214</b>	<b>37.57</b>
<b>N. County Assembly Service Board</b>	-	-	-	-
General Administration and Planning	323,585,449	94,826,534	228,758,915	29.30
Legislative Department	485,315,096	197,893,025	287,422,071	40.78
<b>TOTAL VOTE</b>	<b>808,900,545</b>	<b>292,719,559</b>	<b>516,180,986</b>	<b>36.19</b>
<b>Grand Total</b>	<b>9,544,395,487</b>	<b>3,352,897,815</b>	<b>6,191,497,672</b>	<b>35.13</b>