



COUNTY GOVERNMENT OF BUNGOMA

COUNTY FISCAL STRATEGY PAPER, 2025

FY 2025/26

**CONSOLIDATING GAINS UNDER SOCIO ECONOMIC TRANSFORMATION FOR A MORE
COMPETITIVE, INCLUSIVE AND RESILIENT ECONOMY**

**COUNTY FOCUS: QUALITY HEALTH AND TRANSFORMATIVE
INFRASTRUCTURE**

February 2025

KENYA 
VISION 2030
Towards a Globally Competitive and Prosperous Kenya

©2025 County Fiscal Strategy Paper (CFSP)
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**The document is also available on the website at: www.bungomacounty.go.ke and
www.bungomassembly.go.ke**

**ALL INQUIRIES ABOUT THIS COUNTY FISCAL STRATEGY PAPER 2025 SHOULD BE
ADDRESSED TO: CHIEF OFFICER, ECONOMIC PLANNING**

FOREWORD

The 2024 County Fiscal Strategy Paper (CFSP) is the third to be prepared under the third CIDP (2023-2027) as provided for under section 117 of PFM Act of 2012. It highlights the progress made in the implementation of the strategic interventions articulated in the Socio-Economic Transformation Agenda of the Bungoma County Integrated Development Plan (CIDP 2023-2027), Bungoma County Annual Development Plan (CADP 2025/2026) and aligned to the Fourth Medium Term Plan of the Vision 2030.

The CFSP sets out the priority programs, policies and reforms to be implemented in the Medium-Term Expenditure Framework (MTEF). Going forward and over the medium term, the county will consolidate the gains realized under the plan with a special focus on the six tenets of Sustainable Development: economic growth, poverty reduction, income generation, employment creation, improved service delivery and business development.

Emphasis will be placed on promoting investment in the targeted interventions in road infrastructure and promotion of MSMEs to enhance production, value addition and market access to attract local and foreign investments.

The 2025 CFSP has been prepared against a backdrop of stable global and domestic economic outlook. Global growth is projected at 3.2 percent in 2024 and 3.3 percent in 2025 from 3.3 percent in 2023. The outlook reflects economic recovery in China, Euro area and UK. On the domestic front, the Kenyan economy has recovered to 5.6 percent in 2023 from 4.9 percent in 2022 following a strong rebound in agriculture after two years of severe drought. Additionally, macroeconomic fundamentals have strongly rebounded and are projected to continue on an upward trajectory. Economic growth is estimated to have slowed down to 4.6 percent in 2024 from a growth of 5.6 percent in 2023 reflecting deceleration of economic activities in the first three quarters of 2024 and the slowdown in private sector credit growth to key sectors of the economy. Growth is expected to pick up to 5.3 percent in 2025 and retain the same momentum over the medium term largely driven by enhanced agricultural productivity and resilient services sector.

The County Fiscal Strategy Paper 2025 sets ceilings for the Financial Year 2025/26 budget. That is the maximum amount of funds going to each sector. This is the final distribution of funds across sectors. By estimating total revenue and total spending, CFSP defines how big the total budget should be in the next year. The resource envelope for the FY 2025/2026 has increased but remains limited against all the County priorities.

The total budget of Kshs.15.40 billion for FY 2025/26 is distributed between the County Executive (Kshs.14.19 billion) and County Assembly (Kshs.1.21 billion). Recurrent expenditure is estimated at Kshs.9.71 billion while development is Kshs. 5.69 billion Which is 63.04 % and 36.96% respectively.

In the FY 2025/26 Own Source revenue collection including Appropriation-in-Aid (A.i.A) is projected at Kshs. 1.48 billion which is a 28.8% projection on the Actual revenues collected in FY 2022/23. This revenue performance will be underpinned by on-going reforms in tax policy and revenue administration. Local revenues will amount to Kshs. 671.05M and Appropriation in Aid Kshs. 816.8M

The County Government will leverage on the National Government agenda that is geared towards economic turnaround and inclusive growth which aims to increase investments in; Micro, Small and Medium Enterprise (MSME); Housing and Settlement; Healthcare; Digital Superhighway and Creative Industry.

The County continues to implement its priority projects for last financial year which include the completion of the legacy projects i.e Construction of phase 3 of Chemoge High Altitude Centre; construction of a modern market at Kamukuywa; Completion works on Naitiri-Brigadier-R Nzoia road; Construction of phase 3 of Chemoge High Altitude Centre; Construction of Kanduyi Urban Bus Park;

Other major focus programmes for FY 2025/26 include: Comprehensive Agriculture Support Program (Farm Input Support, Extension and Training); equipping of the 300 and 100 bed capacity maternal/child blocks at Bungoma County Referral Hospital and Sirisia Sub County Hospital respectively; Expansion and Modernizing of Masinde Muliro Stadium and dualling of 6.5Km of the high traffic section of Mumias- Bungoma Road (C-33) from Kanduyi Junction to Sang'alo Junction; issuance of planting and top dressing certified fertilizer, seeds and crop insurance to at least 750 beneficiaries per ward; among others.

The County treasury has put in place revenue administrative and system reform measures to increase revenue collection including appointment of the County receiver and collectors of revenue; Operationalizing a County Revenue Board; enactment of relevant pieces of legislation to inform administration of various fees and charges; Enhancing all the Bungoma Automated Revenue Management System (BARMS) modules; Introducing tax incentives among others. This will increase own source revenue and ensure availability of adequate resources to finance the County Priorities thus promote inclusive and sustainable economic growth and increase the quality of life and wellbeing of all residents of Bungoma County.

CPA CHRISPINUS BARASA
CECM- FINANCE AND ECONOMIC PLANNING

ACKNOWLEDGEMENT

The County Fiscal Strategy Paper (CFSP) is a government policy document that sets out broad strategic priorities and policy goals to guide County Governments in preparation of budgets over the medium term. Pursuant to section 117 (1) of the Public Finance Management Act (PFMA) 2012, The County Treasury is mandated to prepare and submit a Fiscal Strategy Paper to the county assembly for approval+ and subsequently publish and publicize within the established timelines. The document should demonstrate prudence and transparency in management of public resources through adherence to the fiscal responsibility principles in line with the Constitution and the Public Finance Management (PFM) Act, 2012.

The County Treasury has aligned the proposed revenue and expenditure plan to the national financial objectives contained in the National Budget Policy Statement (BPS) for 2025 as required by section 117(2) of PFM Act 2012. It outlines the county's fiscal policies in the context of prevailing macro-economic policies and outlook while articulating the County's broad strategic priorities and policies for the fiscal year 2025/2026 and the medium term. These policies represent a consultative approach that has taken a keen consideration of the views and opinions of the public, the Commission on Revenue Allocation, and other stakeholders within our County. The village-based forums were publicized and accorded to all Bungoma citizenry in each of the two hundred and thirty-six (236) villages and their inputs thereof greatly inform the strategic thrust of this Paper.

We are grateful to H.E the Governor for guidance and counsel in the development of this document. We truly appreciate his advice.

Special thanks go to the County Executive Committee Members and all Chief Officers for their contributions.

The completion of this CFSP was because of collective effort by various County Departments and Agencies (CDAs) who provided valuable and timely information. We are also grateful for the inputs we received while preparing this document from the Sector Working Groups, stakeholders and the general public during the public participation sessions in line with the requirements of the Public Finance Management Act, 2012 and the Constitution.

A dedicated team in the County Treasury spent substantial amount of time on compiling this CFSP. We are grateful to them for their tireless efforts and dedication.

CPA ANDREW WAMUKOYA

CHIEF OFFICER, ECONOMIC PLANNING

ACRONYMS

AIDS	Acquired Immune Deficiency Syndrome
ARD	Agriculture and Rural Development
BPS	Budget Policy Statement
CADP	County Annual Development Plan
CCF	County Consultative Forum
CDF	Constituency Development Fund
CFSP	County Fiscal Strategy Paper
CIDP	County Integrated Development Plan
COFOG	Classification of the Functions of Government
CRA	Commission of Revenue Allocation
CT	County Treasury
EPWH	Environmental Protection, Water and Housing
EV	Electronic Vehicle
FY	Financial Year
GDP	Gross Domestic Product
GECLA	General Economic, Commercial and Labour Affairs
GJLOS	Governance, Justice, Law & Order
ICT	Information Communication Technology
IDPs	Internally Displaced Persons
IFMIS	Integrated Financial management System
KNCCI	Kenya National Chamber of Commerce and Industry
MDAs	Ministries, Departments and Agencies
MTEF	Medium Term Expenditure Framework
MTP	Medium Term Plan
PAIR	Public Administration & International Relations
PBB	Programme Based Budgeting
MSME	Micro, Small and Medium Enterprise
SCOA	Standard Chart of Accounts
SDGs	Sustainable Development Goal
SPCR	Social Protection, Culture and Recreation
SWG	Sector Working Group
TNT	The National Treasury

TABLE OF CONTENTS

FOREWORD	ii
ACKNOWLEDGEMENT	iv
ACRONYMS	v
TABLE OF CONTENTS	vi
EXECUTIVE SUMMARY	x
LEGAL BASIS FOR THE PUBLICATION OF THE COUNTY FISCAL STRATEGY PAPER	12
RESPONSIBILITY PRINCIPLES IN THE PUBLIC FINANCIAL MANAGEMENT LAW	1
COUNTY FISCAL STRATEGY PAPER	2
I. CONSOLIDATING GAINS UNDER SOCIO ECONOMIC TRANSFORMATION FOR A MORE COMPETITIVE, INCLUSIVE AND RESILIENT ECONOMY	4
1.1 Overview	4
1.2 Core Pillars	7
1.3 Enablers	11
II. RECENT ECONOMIC DEVELOPMENT AND STRUCTURAL REFORMS	21
2.1 Overview	21
2.2 Recent Economic Developments and Outlook	21
2.3 Fiscal Performance	31
2.4 Fiscal Policy	35
III. BUDGET FOR FY 2025/26 AND THE MEDIUM TERM	46
3.1 Fiscal Framework Summary for FY 2025/26 and the medium-term budget	46
3.2 FY 2025/26 and Medium-Term Budget Priorities	- 53 -
3.3 Budgetary allocation for FY 2025/26 and the Medium Term	- 57 -
3.4 Details of Sector Priorities	- 59 -
3.5 Public Participation/ Sector hearing and Involvement of the stakeholders	109
IV. COUNTY FINANCIAL MANAGEMENT AND DIVISION OF REVENUE	111
4.1. Compliance with fiscal responsibility principle	111
4.2. Prudent management of Fiscal Risks	116
4.3. County Allocations for FY 2024/25	- 139 -
4.4. Intergovernmental Fiscal Transfers	- 142 -
4.5. Equalization Fund	- 143 -
4.6. Funding of County Level Emergencies	- 145 -
4.7. Emerging Issues and Policy Interventions	- 145 -
V. STATEMENT OF SPECIFIC FISCAL RISKS	- 148 -
VI. CONCLUSION	- 151 -
Annex 1: Expenditure by Programmes	- 153 -
Annex 2: Analysis of Programmes and Sub-Programmes (Current and Capital) Resource Allocation (Kshs.)	- 165 -
Annex 3: Summary of Public Participation Highlights	- 239 -
1.2. Methodology	- 239 -
1.3. Data Collection Method	- 240 -

1.4.	Findings and Data Analysis.....	- 240 -
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LIST OF TABLES

Table 1: Distribution of County resources	xi
Table 2: Global Economic Growth, Percent.....	21
Table 3: Sectoral GDP Performance	22
Table 4: Money and credit developments.....	25
Table 5: Fiscal Performance as at 31st December, 2024.....	31
Table 6: Actual and Medium-Term Own Source Revenue Projections	32
Table 7: Cumulative revenue performance for 1st half FY 2024/25	33
Table 8: Expenditure performance for the period ending December 2024	34
Table 9: Fiscal Framework	37
Table 10: Revenue Projections FY 2025/26 and the Medium Term	47
Table 11: Fiscal projections.....	- 51 -
Table 12: Flagship and other projects funding projections.....	- 55 -
Table 13: Strategic projects	- 56 -
Table 14: Summary Budget Allocations for the FY2024/25 – 2027/28.....	- 57 -
Table 15: Summary of Budget Allocations for the FY 2025/26 – 2027/28	- 60 -
Table 16: Performance of Fiscal Responsibility Indicators.....	111
Table 17: Summary of County Revenues and Expenditures from FY 2020/21 to 2023/24.....	116
Table 18: Actual Development as percentage of actual total Expenditure for FY 2023/24.....	117
Table 19: FY 2023/24 Actual Development Expenditures as a Percentage of Total Expenditure (departmental).....	118
Table 20: Expenditure by Economic Classification.....	122
Table 21: Own Source Revenue Collection for FY 2023/24.....	123
Table 22: OSR Growth Trend from 2020/21 to 2023/24.....	- 126 -
Table 23: County Level (Executive) Recurrent Pending Bills to be Provided for FY 2024/25	- 135 -
Table 24: County Level (Executive) Recurrent Pending Bills to be Provided for FY 2025/26.....	- 136 -
Table 25: County Level (Executive) Development Pending Bills to be Provided for FY 2025/26	- 136 -
-.Table 26:: Ward Level Pending Bills to be provided for in FY 2025/26.....	- 137 -
Table 27: Outstanding pension pending bills owed by the County Government.....	- 138 -
Table 28: Payment Plan	- 138 -
Table 29: County Governments’ Revenue Share (Kshs).....	- 140 -
Table 30: Additional Allocation to County Government for FY 2024/25	- 141 -
Table 31: Bungoma County Equalisation Fund Allocation.....	- 145 -

LIST OF FIGURES

Figure 1: Annual Real GDP Growth Rates, percent.....	23
Figure 2: Inflation Rate, Percent.....	24
Figure 3: Private Sector Credit	25
Figure 4:Short Term Interest Rates, Percent	26
Figure 5 : Foreign Exchange Reserves (USD Million)	27
Figure 6: Kenya Shillings Exchange Rate	27
Figure 7: Development Expenditure as a Percentage of Total County Expenditure.....	112
Figure 8: Wages as a Percentage of County Government Revenues	113
Figure 9: Development expenditure as a percentage of Total of the Total Expenditure.....	117
Figure 10: Actual Expenditure on Wages.....	119
Figure 11: Actual Expenditure	120
Figure 12: Trend in Own- Source Revenue Collection from FY 2016/17 to FY 2023/24.....	125

LIST OF CHARTS

Chart 1: Revenue Performance 2023/24 1st Half (KSHS.)	33
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EXECUTIVE SUMMARY

Pursuant to section 117 (1) of the Public Finance Management Act (PFMA) 2012, The County Treasury is mandated to prepare and submit to the County Executive Committee the County Fiscal Strategy Paper for approval and the County Treasury shall submit the approved Fiscal Strategy Paper to the county assembly, by the 28th February of each year and subsequently publish and publicize it not later than seven days after it has been submitted to the County Assembly. Not later than fourteen days after submitting the County Fiscal Strategy Paper to the county assembly, the county assembly shall consider and may adopt it with or without amendments.

This County Fiscal Strategy Paper contains information on:

- Broad strategies, priorities, and policy goals to be pursued by the County Government (CG) in the medium term.
- County outlook on revenues and expenditure projections.
- An assessment of the current state of the economy including macroeconomic forecasts.
- The financial outlook with respect to Government revenue and expenditures for the next financial year and over the medium term.
- The proposed expenditure ceilings for the Sectors, including those of the County Assembly.
- Statement of Specific Fiscal Risks.

The paper gives a summary of county achievements for the last 2 Financial years, while giving a forecast of what the county will prioritise in the next 3 years.

The budget for FY 2025/26 is divided into Development Allocation of Kshs. 5,692,959,782 and Recurrent allocation of Kshs. 9,710,207,721 representing 36.96 and 63.04 percent respectively of the total budget Kshs. **15,403,167,503**

Economic classification takes the form of ;

- 1) Non-discretionary expenditures (Personnel Emoluments); this takes first charge and includes payment of statutory obligations such as salaries, pension and others. These expenditures are projected to account for about 43.07% of the Budget.
- 2) Operations and maintenance make up 19.97% of the FY 2025/26 budget.
- 3) Grants are at 15.44% of the total budget.
- 4) Development expenditure; as already indicated, is 36.96% of the total budget and is shared based on the sector plans and priorities and other strategic county considerations.

The budget is distributed between the County Executive and County Assembly as follows:

Table 1: Distribution of County resources

Details	Financial Years			
	Approved Original Budget	CFSP Projections		
	2024/25	2025/26	2026/27	2027/28
County Executive (Governor)	762,301,080	730,311,902	766,827,497	805,168,872
County CDAs	13,470,196,189	13,460,748,062	14,133,785,465	14,840,474,738
County Assembly	1,356,950,433	1,212,107,539	1,272,712,916	1,336,348,562
Totals	15,589,447,702	15,403,167,503	16,173,325,878	16,981,992,172

LEGAL BASIS FOR THE PUBLICATION OF THE COUNTY FISCAL STRATEGY PAPER

This paper is prepared in line with the Public Financial Management Act, 2012 section 17 which states that:

- (1) The County Treasury shall prepare and submit to the County Executive Committee the County Fiscal Strategy Paper for approval and submit the approved Fiscal Strategy Paper to the County Assembly, by the 28th of February of each year.
- (2) The County Treasury shall align its County Fiscal Strategy Paper with the national objectives in the Budget Policy Statement.
- (3) In preparing the County Fiscal Strategy Paper, the County Treasury shall specify the broad strategic priorities and policy goals that will guide the county government in preparing its budget for the coming financial year and over the medium term.
- (4) The County Treasury shall include in its County Fiscal Strategy Paper the financial outlook with respect to county government revenues, expenditures and borrowing for the coming financial year and over the medium term.
- (5) In process of preparing the County Fiscal Strategy Paper, the County Treasury shall seek and take into account the views of;
 - (a) The Commission on Revenue Allocation;
 - (b) The public;
 - (c) Any interested persons or groups; and
 - (d) Any other forum that is established by legislation.
- (6) Not later than fourteen days after submitting the County Fiscal Strategy Paper to the County Assembly, the County Assembly shall consider and may adopt it with or without amendmen

RESPONSIBILITY PRINCIPLES IN THE PUBLIC FINANCIAL MANAGEMENT LAW

The fiscal responsibility principles as set out in the Public Financial Management (PFM) Act 2012 are meant to ensure prudence and transparency in the management of public resources. Section 107(2) of the PFM Act asserts that:

- The County Government's recurrent expenditure shall not exceed the county government's total revenue
- Over the medium term, a minimum of 30% of the County budget shall be allocated to development expenditure
- The County Government's expenditure on wages and benefits for public officers shall not exceed 35 percent of the county government's total revenue
- Over the medium term, the County Government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure.
- Public debt and obligations shall be maintained at a sustainable level as approved by the County Assembly
- Fiscal risks shall be managed prudently
- A reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained, taking into account any tax reforms that may be made in the future

COUNTY FISCAL STRATEGY PAPER

The County Fiscal Strategy Paper (CFSP) is a government policy document that sets out the broad strategic priorities and policy goals to guide the County Government in preparing budgets for the subsequent financial year and over the medium term.

In the document, adherence to the fiscal responsibility principles demonstrates prudent and transparent management of public resources in line with the Constitution and the Public Finance Management (PFM) Act, 2012.

Pursuant to section 117 (1) of the Public Finance Management Act (PFMA) 2012, The County Treasury is mandated to prepare and submit to the County Executive Committee the County Fiscal Strategy Paper for approval and the County Treasury shall submit the approved Fiscal Strategy Paper to the county assembly, by the 28th February of each year and subsequently publish and publicize it not later than seven days after it has been submitted to the County Assembly. Not later than fourteen days after submitting the County Fiscal Strategy Paper to the county assembly, the county assembly shall consider and may adopt it with or without amendments.

In accordance with section 117(2) of PFM Act 2012, the County Treasury has aligned the proposed revenue and expenditure plan to the national financial objectives contained in the National Budget Policy Statement (BPS) for 2024. In this regard, the fiscal policies are geared towards triggering a multiplier effect towards the achievement of the national theme of sustaining bottom – up economic transformation agenda for inclusive growth.

The Fiscal strategy paper outlines the county's fiscal policies in the context of prevailing macro-economic policies and outlook while articulating the County's broad strategic priorities and policies for the fiscal year 2025/2026 and the medium term.

The proposed strategic policy priorities for the fiscal year 2025/2026 represent a consultative approach that has taken a keen consideration of the views and opinions of the public, the Commission on Revenue Allocation, and other stakeholders within our County. The ward-based forums were publicized and accorded to all Bungoma citizenry in each of the forty-five (45) wards and their inputs thereof greatly inform the strategic thrust of this Paper.

The County Fiscal Strategy Paper contains information on:

1. Broad strategies, priorities, and policy goals to be pursued by the County Government (CG) in the medium term.
2. County outlook on revenues and expenditure projections.
3. An assessment of the current state of the economy including macroeconomic forecasts.

4. The financial outlook with respect to Government revenue, expenditures and borrowing for the next financial year and over the medium term.
5. The proposed expenditure ceilings for the Sectors, including those of the County Assembly.
6. Fiscal Responsibility principles and financial objectives over the medium term.
7. Statement of Specific Fiscal Risks.

Details of development priorities have been articulated in the County Integrated Development Plan (2023-2027). This Fiscal Strategy Paper outlines economic policies and structural reforms as well as sector-based expenditure programmes that the county government intends to implement in the medium term to achieve the broader goal of the County government's development agenda. The proposed fiscal framework ensures continued fiscal discipline and provides support for sustained growth, broad-based development that benefits all.

Key Achievements 2021/22-2023/24

For the 2022/23-2023/24 MTEF period, the key achievement realized in the various sectors include: improved agricultural production as a result of reduced cost of farm inputs; made significant steps towards supporting growth of the dairy sector; improved quality of transport infrastructure; expanded educational infrastructure thereby enabling higher student enrollment and transition rates at both ECDE and Vocational Training Institutes; expansive provision of electricity to urban and rural communities; improved health care service delivery systems resulting in enhanced accessibility, availability and capacity of health services and strengthened the sports sector with the on-going modernization of Masinde Muliro Stadium.

I. CONSOLIDATING GAINS UNDER SOCIO ECONOMIC TRANSFORMATION FOR A MORE COMPETITIVE, INCLUSIVE AND RESILIENT ECONOMY

1.1 Overview

1. The 2025 CFSP, reaffirms the priority policies and strategies outlined in the Third CIDP 2023-2027 themed “Accelerating socioeconomic transformation to a more competitive, inclusive and resilient economy: A Bottom-Up Approach”. CIDP’s outcomes are being delivered with strategic emphasis on economic, social, environmental, spatial, legal and institutional aspects of development.
2. A resilient economy is planned to be achieved through; modernization and diversification of agriculture to enhance food security; increased investment in infrastructure; improved access to quality education and skills; enhanced access to a functional health system in terms of service availability, readiness and affordability to all; wider coverage of improved water supply sources and sanitation; increased linkages to national, regional and global markets for our products; nurtured entrepreneurship culture and job creation; provision of decent and affordable housing.
3. CIDP III is aligned to the Fourth Medium Term Plan of the Vision 2030 whose interventions target five core priority areas namely:
 - i) Agricultural Transformation and Inclusive Growth;
 - ii) Micro, Small and Medium Enterprise (MSME) Economy;
 - iii) Housing and Settlement;
 - iv) Healthcare; and
 - v) Digital Superhighway and Creative Industry.
4. The Kenyan economic growth is estimated to have slowed down to 4.6 percent in 2024 from a growth of 5.6 percent in 2023 reflecting deceleration of economic activities in the first three quarters of 2024 and the slowdown in private sector credit growth to key sectors of the economy. Growth is expected to pick up to 5.3 percent in 2025 and retain the same momentum over the medium term largely driven by: enhanced agricultural productivity; resilient services sector.
5. Additionally, macroeconomic fundamentals have strongly rebounded and are projected to continue on an upward trajectory. In particular:
 - i) Inflation has significantly declined from a peak 9.6 percent in October 2022 to 3.0 percent in December 2024 reflecting the effectiveness of the Government’s tight monetary policy and pass-through effects of the strengthening exchange rate that have eased food and energy prices;

- ii) The Kenya Shilling has stabilized significantly appreciating from an average of Ksh 159.7 to the US dollar in January 2024 to Ksh 129.4 in December 2024, an appreciation of 19 percent. The recovery has restored confidence in financial markets and significantly reduced the cost of servicing external debt, creating vital fiscal space for development imperatives;
 - iii) The foreign exchange reserves have grown to US dollar 9.6 billion in November 2024 from US dollar 7.4 billion in November 2023, providing 4.9 months of import cover. The resilience shields the country from external shocks in the global economy and restores investor confidence;
 - iv) Interest rates have begun to decline as a result of the easing of the monetary policy, reducing borrowing costs and freeing up fiscal space for growth-enhancing initiatives by businesses. Interbank rate declined to 11.4 percent in December 2024 from 11.7 percent in December 2023 in line with the easing of the monetary policy. The 91-day Treasury Bills rate declined to 10.0 percent in December 2024 from 15.7 percent in December 2023.
 - v) Tax revenues have grown by 11.5 percent in the year to June 2024, reflecting the success of the Government's tax base expansion measures.
6. Great progress has also been realized in the core pillars of the Bottom-Up Economic Transformation Agenda. Key achievements include:
 7. To ensure food security, housing and settlement, the county will ensure accessibility, equity and sustainable management of land resource for social and economic development. The county rolled out several interventions among them: free fertilizer and seeds to 21,900 vulnerable farmers across the county, each farmer getting 50kg of basal fertilizer, 50kg of top-dressing fertilizer and 10kg of maize seed.
 8. To enhance livestock productivity the Directorate of Livestock and Fisheries through the Ward Based Projects Programme distributed: 10,000 two months old improved and vaccinated indigenous chicks with 120 bags of starter chick mash (feeds) to Naitiri/Kabuyefwe, Chwele/Kabuchai and South Bukusu wards respectively; distributed 20 Dairy Heifers to Milima Ward; 26 dairy heifers to Naitiri/Kabuyefwe; 12 dairy heifers to Mihuu; 20 dairy heifers and 40 dairy goats to Bukembe East Ward. To facilitate operations at Chwele Fish Farm, the department desilted 8 ponds and supplied 707 Kgs of fish feeds to the Fish Farm.
 9. As for the housing and settlement, the county is on track to facilitate delivery of affordable houses and enable low-cost housing mortgages through various interventions.
 10. To promote the achievement of universal health coverage, the county will leverage on the National Government's reforms: replacement of the National Health Insurance Fund with Taifa Care and the established Social Health Authority (SHA), which administers three

essential funds namely: primary healthcare fund; Social Health Insurance Fund and the Emergency, Chronic and Critical illness Fund. The newly established SHIF empowers citizens to contribute towards accessing a broad range of healthcare benefits.

11. Further, the county continues to: Develop Health Infrastructure; Promote Primary Health Care; Promote Universal Health Care; Avail health products and technologies; Enhance referral services; Promote Reproductive, Maternal, New-born, child and Adolescent healthcare; Improve Public health and sanitation management ; Promote school health management; Develop sanitation infrastructure; Promote quality food and water hygiene; Boost disease surveillance; Promote management of neglected tropical diseases and Promote management of non-communicable diseases.
12. To foster digital transformation, the county will leverage on the National Government's efforts to close the digital divide between urban and rural areas by proving last mile connectivity to 25,000 small towns within proximity of fibre backbone, thereby positioning Kenya to expand the pool of its global digital workforce without requiring physical mobility. The county has already established the Ajiry Center at its Head Quarters.
13. On domestic resource mobilization, the county is keen to raise domestic resources to support implementation of various ongoing programmes. The County Treasury has embarked on the redesign of the taxation policies to make them more supporting to economic activity. This will boost revenue collection from the current Kshs1.02 billion in FY 2023/24 up to the target of Kshs. 2.26 billion on FY 2024/25. This will be done through the implementation of the Medium-Term Revenue Strategy for the period FY 2024/25 – 2026/27 that will provide a combination of tax administration and policy measures to enhance revenue mobilization.

1.2 Core Pillars

1.2.1 Agricultural Transformation and Inclusive Growth

14. Agriculture remains a core pillar for the realization of the Socio-Economic Transformation Agenda's aspiration of providing employment and a means of livelihood to the majority of the people. In order to support agricultural production, the county rolled out a farm input support programme that has benefited 21,900 vulnerable farmers across the wards. The county also enjoys and leverages on the National Government's reduced cost of fertilizer from Kshs. 6,500 to Kshs. 2,500; established 40 Ha of dry land/upland rice where 5.4 MT of dry land/upland rice produced in the concluding FY.
15. To achieve efficiency, transparency and accuracy in fertilizer distribution, the National Government enrolled farmers on a digital register, with accurate details of the location and acreage of their agricultural landholding. The database enabled the Government to implement an e-voucher system through which farmers received their fertilizer consignments for planting and top-dressing of maize, tea, coffee, rice, potatoes, cotton and edible oil crops. The county citizenry was among the beneficiaries of this intervention.
16. To increase market participation and enhance value addition for smallholder farmers, the department through NAVCDP sensitized key stakeholders on the project targets, facilitated formation of key community institutions including the Community Driven Development Committees (CDDC), Social Accountability and Integrity Committees (SAIC), Landscape Management Committees in all the 45 wards to spearhead project implementation, trained community institutions (All the 45 CDDCs and the 20 existing SACCOs officials sensitized on their roles and responsibilities. The Sub County Technical Departments and ward agriculture Officers and Ward administrators and area chiefs sensitized and trained), Supported 20 SACCOs with inclusion grants of Ksh. 750,000 each while some are in the process of getting matching grants, recruited 315 Agripreneurs, identified and trained 900 lead farmers, registered 963 Common Interest Groups and 25 SACCOs. With the focus on increasing food production and expanding economic opportunities for the youth, the County through NAVCDP recruited 315 Agripreneurs. The Agripreneurs will assist farmers in accessing financial services, support loan applications, and connect them with providers of farm and mechanization services. The Agripreneur model will regularly track progress, provide feedback for improvement, and maintain accurate records to inform decision-making and planning. The programme has also enhanced access to productivity services/market linkages, credit services to 2,200
17. In an effort to provide for legislative and institutional framework to support the promotion and development of Cooperative Societies through formation, registration, licensing, AGMs, and cooperation with National Government, the Department developed a County Cooperatives Act. To operationalize the Act, the Department has developed County

Cooperative Policy and County Cooperative Fund Regulations that are in draft form, ready to be subjected to stakeholder engagements and validation.

18. Additionally, the county has mainstreamed its agenda to support the National Government's nine priority value chains into the budget including those that have the highest potential to impact on the cost of living (maize), increasing exports (tea, dairy, leather), reducing food imports (rice, edible oils, blue economy).
19. Over the medium term, the Government will align all policies under the agriculture sector towards increasing food production, boosting smallholder productivity and reducing the cost of food. Overall, the strategies under the Agricultural Transformation and Inclusive Growth Pillar will be geared towards: To enhance crop production, productivity, value addition, marketing and incomes; To promote adoption of irrigation technologies for enhanced agricultural productivity; To enhance livestock production, productivity, value addition and income; To enhance fisheries production, productivity, value addition and incomes.

1.2.2 Transforming the Micro, Small and Medium Enterprise (MSME) Economy

20. The Micro, Small and Medium Enterprise (MSME) Economy provides enormous opportunities for Kenya's socio-economic transformation especially by providing income opportunities for economically excluded segments of the population including youth, women, persons with disabilities and low-skilled persons, who experience disproportionately high unemployment.
21. To support individuals and MSMEs at the bottom of the pyramid, the county citizens have benefited from the National Government's Financial Inclusion Fund, or the Hustlers Fund established in November 2022 as an intervention to correct market failure problems at the bottom of the pyramid and to cushion the MSMEs against high cost of credit. The County has rolled out trade loans in the medium term to serve the same purpose.
22. Building on the progress made, to support MSMEs, the county has established an Aggregated Industrial Park at Sang'alo geared toward supporting production, value addition and industrialization. The county will also review and rationalise all business licences, equip and operationalize 5 cottage industries (Namwacha, Bumula, Wamono, Chepkube, Bukembe), establish ultra-modern markets at Chwele, Chepkube, Soko Kubwa and Kamkuywa, Equip and operationalize 2 CIDCs (Musakasa, Naitiri), light up all markets to promote a 24-hour economy, among other interventions.
23. In the medium term, the department intends to undertake the following: To support growth and development of trade and investment; To promote industrial growth and development;

To enhance cooperative development in the county; To increase tourism earnings in the county.

1.2.2 Housing and Settlement

24. As a core pillar in the Socio-Economic Transformation Agenda, the county is committed to ensuring that the constitutional right to accessible and adequate housing is achieved. For this reason, the county's interventions are geared towards the provision of affordable, adequate, quality and accessible housing with proper sanitation for Bungoma county residents. In the just ending financial year, the county upgraded Mjini and land matope slums.
25. The county is on track to facilitate delivery of affordable houses and enable low-cost housing mortgages. In the medium term, the department intends to: Renovate and refurbish county residential houses in Kanduyi; Security fencing of county residential estates; Construct pathways in estates, connect electricity and water, landscaping; Construct Governors and deputy governors' residential houses; Construct county residential houses; Purchase of Nzoia pension Scheme houses; Construct affordable housing; upgrade slum; and provide Mortgage schemes for government employees.

1.2.4 Healthcare

26. In order to deliver Universal Health Coverage, the county has embarked on various interventions to: i) Promote Primary Health Care, ii) Halt and reverse communicable and non-communicable ailments, iii) Develop Health Infrastructure iv) Promote Universal Health Care financing, v) install a digital health management information system, and vi) avail medical staff who would deliver Universal Health Coverage.
27. Significant progress has been made in the delivery of universal health care. Some of the achievements realized by Health and Sanitation department includes: Increased skilled deliveries to 88.1% from 84.4%, Treated 1,830,282 patients in the outpatient section and 125,388 patients in the inpatient section, Dewormed 353,295 school-going children, Established Primary Care Networks (PCNs) in Kimilili and Webuye West Sub counties, Completion of the 300 bed Maternal and Child Block at Bungoma County Referral Hospital, Completed and operationalized the maternity block and mortuary in Naitiri sub county hospital, Completed the 60-bed hospital in Bumula Sub- County, Expanded and operationalized Bungoma ICU wing, etc.
28. Further, the county continues to: Develop Health Infrastructure; Promote Primary Health Care; Avail health products and technologies; Enhance referral services; Promote Reproductive, Maternal, New-born, child and Adolescent healthcare; Improve Public health and sanitation management ; Promote school health management; Develop sanitation infrastructure; Promote quality food and water hygiene; Boost disease surveillance; Promote

management of neglected tropical diseases and Promote management of non-communicable diseases

29. To promote achievement of the universal health coverage financing, the county will leverage on the National Government's reforms: replacement of the National Health Insurance Fund with Taifa Care and the established Social Health Authority (SHA), which administers three essential funds namely: primary healthcare fund; Social Health Insurance Fund and the Emergency, Chronic and Critical illness Fund. The newly established SHIF empowers citizens to contribute towards accessing a broad range of healthcare benefits.
30. Moreover, the department is in the process amending the Bungoma County Health Act to be in Line with the Facility Improvement Financing Act 2023 that will bridge gaps in healthcare funding, reduce reliance on unpredictable external sources, and create a framework for accountability and transparency in resource utilization. Other policies include: Community Health Service Policy and Health Facility Establishment Policy. It will also rely on health laws enacted by the National Government to strengthen the legal basis for health financing, health service provision and achievement of UHC.
31. To date, over 267,000 Bungoma residents have enrolled in Taifa Care, and more than 90 percent of employers have successfully transitioned into its framework. This empowers citizens to contribute towards accessing a broad range of healthcare benefits that guarantees dignity, peace of mind and equitable access for every citizen. Under the Digital Health Act, the county will continue to enhance the efficiency and transparency provided by technology in the provision of healthcare services to eliminate fraud and fake claims.
32. To increase the availability of human capital in the public health sector, the county has scaled up investment in healthcare workforce by employing 234 health staff, converting 589 health staff from casual to 6 months contract after which they will be converted to permanent and pensionable terms and promoting over 400 health staff. In addition, HR officers have been deployed to sub-county hospitals to ease management of staff.
33. Additionally, the county has benefited from the National Government through its recruitment and deployment of 3580 community health promoters (CHP) to Bungoma County. The work of the promoters will include basic preventive and promotive health, health education, basic first aid for the treatment of minor injuries and ailments at the household level and referral for facility-based healthcare and recruitment of households to SHIF. Each community health promoter is allocated 100 homes within their neighborhoods countywide. The County Government has been working closely with the National Government to strengthen the delivery of community health services through payment of stipends for CHPs, on a matching basis of 50:50.
34. Building on the gains made, the county through the Facility Improvement Fund (FIF) will ensure that hospitals are equipped with the tools they need including: medicine, equipment

and other resources necessary to provide quality care, while involving citizens in decision making at every facility. The department is clearing pending bills worth 300 million and ensuring access to medicine and equipment.

1.2.5 Digital Superhighway

35. In order to entrench Kenya's lead in digital economy, the National Government committed to: i) promote investment in the digital superhighway and the creative economy which provides tremendous potential for the country in employing hundreds of thousands of young people and generating immense wealth if the young people are facilitated to plug into the global digital economy; ii) support extension of National Fiber Optic Backbone infrastructure to ensure universal broadband availability; and iii) digitize and automate all critical Government processes throughout the country, with a view of bringing greater convenience to citizens.
36. Towards this end, the County Government recognizes that digital economy is the emerging frontier of opportunity, productivity and competitiveness. To support the digital economy, the county government has partnered with Mastercard in rolling out the Ajiry Program in Bungoma County. This program is geared toward empowering the community, especially the youth on online opportunities of employment. This will create a foundation for digital transformation, enabling IT economy workers, young digital creators and entrepreneurs to access a wealth of opportunities both locally and globally.

1.3 Enablers

37. Attainment of Government's Bottom – Up Economic Transformation Agenda will be underpinned by sound and innovative policy and structural reforms targeted at all socio-economic sectors, building efficient infrastructure, climate-change mitigation mechanisms, as well as foster strict compliance with the Constitution and the rule of law. This will create a strong and solid foundation for economic transformation and industrialization as envisaged in the Kenya Vision 2030 and improve the living conditions of all Kenyans. The following enablers will be prioritized to enhance the attainment of the Agenda:

1.3.1 Infrastructure

38. Development of critical infrastructure is key to economic growth as well as an enabler to the achievement of the county's development agenda. The County Government will continue to intensify county connectivity through investment in water, road and energy infrastructure in order to improve quality of life; facilitate movement of people and goods; reduce cost of production in order to achieve resilient socioeconomic transformation across the county, enhance linkages with regional, national and international infrastructure master plans to ensure competitiveness, and facilitate cross-border trade and regional integration.

1.3.1.1 Water

39. To enhance access to safe clean water for domestic use, the County has made significant progress through interventions such as; sinking boreholes across the county under the Community empowerment fund and FfloodCA program, extension of water pipelines for last mile connectivity, protection of high yielding water springs. The Department of water has supported the new water service provider BUWASCO to transit smoothly after the decluttering.

1.3.1.2 Roads

40. The key achievements over the last one year include: 9.9 KM of Urban roads upgraded to bitumen standards; 376KM of Sub County and Ward roads graded and gravelled; 4.6 kms of rural roads opened; 17 Box Culverts Constructed; 2 bridges constructed; 2 other bridges rehabilitated.
41. Over the medium term, the county government will prioritize: Development, expansion, modernization and maintenance of sustainable transport infrastructure to facilitate efficient movement of goods and people; ensure compliance with the globally accepted building standards through continuous monitoring and inspection of all public and private works; Promote public and transport safety; Strengthen the institutional framework for infrastructure development; accelerating completion of sector priority projects; Partner with the National Government and other stakeholders to develop and sustain access to opportunities in the transport industry. This will open up rural areas to enable the movement of goods and services to accelerate economic growth.

1.3.1.3 E-mobility

42. Kenya's movement of goods and people to facilitate economic activities takes place by road, rail, air or water. The roads sub sector accounts for over 80% of traffic and 76% of freight as per the Kenya Roads Board reports 2018. However, the existing vessels that facilitate the modes of transport heavily rely on fuel as a source of energy to propel. Combustion of fuels is highly associated with excessive emissions of greenhouse gases contributing 67% of Kenya's energy related CO2 emissions. This has had serious implications for climate change and air quality.
43. The table below indicates the distribution of share of energy sub sector emissions

Energy Sector	Emission in CO2 equivalent
Energy Industries	101.30
Manufacturing Industries and Construction	1,412.40
Transport	11,253.60
Other Sectors	39.69
Total	16,736.40

Source: GHG Inventory, 2020

44. The transport sector is the largest consumer of petroleum energy products. The introduction of electric mobility now stands out as a solution to mitigate excess emissions in the transport sector which has been rated as the biggest contributor, accounting for an estimated 32% of the emissions.
45. Kenya is determined to lower its greenhouse gas emissions by 32% by 2030. In the realization that Motorcycles comprise the fastest growing form of transport countrywide, the county prioritizes the adoption of electric mobility, or e-mobility, as an intervention of reducing greenhouse gas emissions, to build an electric vehicle industry.
46. The National Government Guidelines, effective as of 1st September 2023, provide an enabling framework that seeks to encourage the uptake and use of electric vehicles (“EVs”) in the country, by addressing the challenge of charging infrastructure. The County through public works unit will leverage on these guidelines to establish mandatory requirements for inclusion of EV charging systems on approval of public installations.

1.3.2 Manufacturing Sector

47. The manufacturing sector plays an important role in driving economic growth by promoting and supporting productivity, boosting employment and enhancing the competitiveness of the County through exports. The county’s value chain approach is expected to revamp the sector and encourage competitiveness and growth of local industries. The county has implemented the following initiatives across the value chains.

1.3.2.1 Crops

48. To promote value addition and agro-processing in the crops sub-sector, the county government will continue supporting development of aggregation and value addition facilities along key crop value chains including maize, coffee, banana, sugarcane, potato, tea, edible oil, cotton and fruits(avocado). This will enable value chain actors to obtain more value, create additional jobs and wealth.
49. The County Government has enhanced the capacity of Musese and Chesikaki Coffee Milling Plants to market locally produced coffee externally for better prices to the benefit of farmers. Marketing agro-MSMEs have also supported export of coffee, vegetables, avocado, banana, tea and sugarcane.
50. The County Aggregation and Industrial Park (CAIP) under construction at Sang’alo will be a special zone that will provide value addition centres for agricultural products as well as storage facilities. In the meantime, oil pressing facilities were established at the ATDC-Mabanga, various coffee pulping factories have been revitalized, rehabilitated and storage capacity expanded as well as operationalization of the two coffee processing plants at Musese for Bungoma Cooperative Union and Chesikaki for Mt. Elgon Cooperative Union

1.3.2.2 Livestock and Fisheries

51. To enhance livestock productivity and increase income among the farmer groups, the Department through Ward Based Projects supplied and delivered 108 dairy Cows and 40 goats to registered farmer groups in various Wards within the County. Additionally, the Department plans to reduce poverty and contribute to economic growth by establishing community-based animal health workers, provision of veterinary drugs and vaccines, construction of livestock markets, and development of value chains for livestock products such as milk, meat, honey, eggs and hides through the Kenya Livestock Commercialization Project (KeLCoP).
52. Dairy production is an important economic activity in Bungoma in generating income and creating employment opportunities. Bungoma county with a herd of about 387,478 mixed breed cattle (132,429 exotic breeds and 255,049 zebu breed) and producing about 118,854,000 liters of milk within a year, the daily production is estimated at 352,612 liters. The production is mainly in the upper Sub -Counties of the County mainly Tongaren, Kimilili and Mt. Elgon. The current marketing strategies employed include hawking, sale through cooperative societies and sale to established processors. The Bungoma Dairy Co-operative Union (BDCU) affiliate societies are currently collecting an average of 34,000 liters of milk daily of which 70% is delivered to the established processors including Brookside, New KCC and Daima while the remaining milk is sold to the market in the raw form. The daily milk collections by societies are limited by the capacities of the off-takers and the raw milk market thus leaving the rest to be sold informally through hawking. Value addition in the County is limited to chilling in societies that have coolers, boiling and to a limited extend production of fermented milk and Yoghurt. There is therefore a need for an elaborate investment to support value addition to our milk and spur commercialization of the industry in the County.

1.3.2.7 Tea and Coffee Sub-sectors

53. Tea and coffee sub-sectors remain key in providing livelihoods to Bungoma citizenry and contributing significantly to foreign exchange earnings. To revitalize the sub-sectors, the county will build on the ongoing efforts including: reforming the legal and policy frameworks; development of farmer producer organizations; input support; promotion of value addition through provision of processing equipment; export market development and export promotion.

1.3.2.8 Sugar Sub-sector

54. The National Government is currently restructuring public sugar mills, expediting the leasing of public companies for rehabilitation and expansion to boost industry competitiveness. This includes Nzoia Sugar Company. The objective includes creating a competitive sector, raising farmer incomes and enhancing productivity. As part of the process, the Government has waived Kshs. 117 billion non-performing debt for government-owned sugar factories. The

county stands to benefit from these plans as it hosts several sugar factories and sugarcane is one of the major cash crops.

1.3.4 The Services Economy

1.3.4.1 Tourism Sector

55. The tourism sector is a critical enabler of the Economic Transformation Agenda in terms of unlocking employment opportunities and generating income. For this reason, the county will continue to implement initiatives targeted at increasing tourist visits in the county to increase the contribution to the county's economic growth. In this regard, the County Government will map out potential tourism products and sites for development and marketing to attract tourists with focus on job-creation.

1.3.5 Environment and Climate Change

56. The county's forest cover stands at 15.55% which is above the recommended 10% while the tree cover is 21% as of 2019. However, the forests and trees are not evenly distributed, hence the need to plant more trees especially to the areas with less cover of both tree and forest. To enhance this, the county will continue to implement its Tree Growing Programme as part of the National Government's plan to grow 15 billion trees across the country by 2030. In the past one year, 600,000 Tree seedlings were planted and nurtured across the county.
57. Through the National Government FLLoCA program, the department has improved community resilience and livelihoods and created adaptive capacities to enable the community to adapt to climate stresses and shocks. The FllloCA program has funded 30No water schemes by upgrading high yielding water points with solar installations, distributed of hass ovacado and fruit tree seedlings for livelihood projects, development of apiaries and fodder banks and riverline rehabilitation with indigenous trees to protect riparian areas and institutional greening and tree nursery development.
58. This programme is expected to contribute to climate change mitigation, adaptation, and employment creation for vulnerable groups and the youth. In addition, the County Government, in collaboration with National Government and Development Partners, will continue to commit funds towards the National Tree Growing Programme. This will contribute to the protection and conservation of the environment through restoration and rehabilitation of wetlands and ecosystems.
59. In order to sustainably manage waste, the county is working on developing a vibrant circular economy that will transform over 80,000 metric tonnes of waste the county generates annually.

1.3.6 Education and Training

60. Education and training are key enablers of the County's Economic Transformation Agenda for inclusive growth. For this reason, the county has continued to invest in education to facilitate the impartation of the necessary skills and competencies to learners from pre-primary to the tertiary level to enable them effectively play their part by contributing to the nation building effort and partake of the dividends of shared prosperity.
61. The County has completed the construction of 11 ECDE classrooms and renovated 5 ECDE centres to improve pre-primary learning. Further, learning materials were procured and distributed in all the County ECDE centers. In addition, a collaboration with EIDU saw onboarding of 45 ECDE centres on pilot basis in digital literacy strengthening curriculum monitoring at the touch of a button. Capacity building of ECDE teachers on the competency-based curriculum has been prioritized with the first batch 80 TOT and 200 ECDE teachers trained. Development of school feeding policy and pre-primary policy is on course waiting for cabinet approval.
62. Vocational Training Centres have grown exponentially in terms of institutions and enrolment rates because they provide opportunities for youths to acquire employment and entrepreneurship skills. The rapid change in technology and the dynamics of the labour market require that VTCs link with industries to update skills and training. To address this, the county in partnership with Zizi Afrique sensitized communities on the importance of VTC through radio talks and road show campaigns. The county also confirmed 303 VTC instructors on a permanent basis in order to facilitate the value of technical and vocational training in the provision of skills, knowledge and competencies.
63. The county department in charge of VTCs carried out quality assessment to all VTC and the report shared with the county assembly of Bungoma and TVETA authority. The gaps identified in the assessment will guide decision-making in the future planning of the VTCs. Meanwhile, the sector received an assortment of VTC tools and equipment from a donor in Netherlands and distributed to various VTC examination centres. The county also disbursed Kshs. 19M as capitation funds to VTC to aid in the improvement of VTCs. The county has also partnered with various partners to assist in the implementation of VTC programs. Specifically, GIZ has supported 8 VTC that are offering conservation agriculture, Rotary Magharibi have planted over 3,000 avocado trees in 34 VTCs.
64. To address the financing gaps which denied many youths the opportunity to pursue tertiary education, the county is leveraging on the National Government's new funding model for higher education and technical and vocational training that guarantees needy students free college studies. The new model for financial support is student-centred and deploys a rigorous, impartial means testing instrument to establish their level of need, which then becomes the primary consideration in allocating scholarships and loans.

65. Information and technology (ICT) is a key factor in the developing world and there is need to leverage technology at all levels of education by developing ICT infrastructure for curriculum and improve digital literacy among teachers, parents, and other stakeholders. Additionally, digital literacy is one of the core competencies that learners are expected to acquire under the CBC and is a key target needed to ensure Kenya's industrial development.
66. The county has prioritized the teaching and learning of digital skills, including coding, at the pre-primary school education and VTC institutions. At the pre-primary, the county partnership with EIDU will on board at least 130 ECDE on digital literacy while VTC will continue offering IT courses to trainees.
67. During the medium, the Sector will prioritize; Promote child development infrastructure; Enhance child development support; Support VTC Infrastructure Development; Promote skill acquisition for job market; Support curriculum Implementation; Enhance education quality assurance management; Provide social support service. This will prepare students to be competitive in the economy of the future considering global technological change.

1.3.7 Women Agenda

68. Gender equality, women empowerment especially representation in decision making and economic empowerment, and breaking the silence on Gender Based Violence (GBV) remains key priorities of the Department of Gender.
69. Over the medium term, the department will provide financial support and capacity building support for women through the Bungoma County Women Empowerment Fund (BUCOWEF) for women-led co-operative societies, 'chamas', merry-go-rounds and table banking initiatives and protect them from predatory interest rates charged by unscrupulous money lenders. Specifically, the department will; i) prioritize Women's Economic Empowerment ii) end GBV and implementation of the Constitutional provisions of Article 81(b) of not more than two thirds of either gender; iii) implement the Gender Policy.

1.3.8 Social Protection

70. Social Safety Nets Programs in Kenya play a pivotal role in reducing poverty, improving social inclusion and enhance economic stability. By providing financial and non-financial support to vulnerable populations, these programs contribute to the well-being and resilience of elderly citizens. For this reason, the Department will continue to develop and expand its social safety nets, addressing coverage gaps, improving targeting, and building administrative capacity will be crucial to achieving the goal of reducing poverty and promoting social inclusion.
71. The department has made significant strides for Persons Living with Disabilities in promoting the welfare and inclusion of People Living With disabilities in the county through the

Bungoma County Disability Empowerment Fund (BUCODEF) and supporting them in Para volleyball tournaments. However, challenges such as resource constraints, ensuring that funds are utilized effectively and raising public awareness about the rights of individuals with disabilities continue to be areas of focus and improvement by the department. To effectively support people with disabilities (PWDs), the department is developing programs designed to provide support for people Living with Disabilities and their caregivers. The department has also developed a PLWD D Mainstreaming Policy that should be implemented to ensure the inclusion and participation of People Living with Disabilities.

72. Street families is one of the impediments to socio-economic developments of the County as potential human capital is wasted in the streets. The County Government will create a well-planned strategy on the rehabilitation of street families to ensure dignified reintegration of people living in the streets to society. This will be backed by the Children's policy that the department has developed.

1.3.9 Sports, Culture and Arts

1.3.9.1 Sports and Arts

73. Sports, Culture and Arts sectors are critical for revenue generation through a sports economy value chain, inclusive growth and employment creation. To realize these benefits, the department continues to improve sports infrastructure by upgrading sports facilities, facilitating the development of legal framework, and organizational mechanisms to promote the effective and sustainable monetization of all talent in sports and creative economies.
74. To foster talent development, the county government, through the department of sports, have developed the Sports Policy. It is intended to support and nurture the talents of the youth, providing them with opportunities to turn their skills and abilities into viable sources of income. This is in tandem with the National Governments Talanta Hela initiative whose end goal is 'pesa mfukoni' or competitive incomes that can sustain livelihoods and reward talent, dedication, discipline and focus.
75. The County Government, in conjunction with the National Government, are working on completing the Masinde Muliro Stadium in Kanduyi by incorporating modern training facilities to meet international standards. The department has prioritized the operationalization of the Chemoge High Altitude Centre and the upgrading of Mbakalo and Nalondo Stadiums.

1.3.9.2 Culture

76. Culture serves as a critical repository of identity, knowledge, skills and practices, including sustainable solutions to the pressing challenges of our time. Article 11, the Constitution recognizes culture as the foundation of our nation and the cumulative civilization of the

Kenyan people and nation. Therefore, the County Government will promote all forms of cultural expression in various forms, including traditional celebrations. The department is finalizing the Culture and Heritage Policy that will ensure promotion and preservation of culture in our county.

1.3.10 Youth Empowerment and Development Agenda

77. Youth empowerment and development is an integral part of the Government's Bottom-up Economic Transformation Agenda and essential to the entire plan. For this reason, the County Government, in support of the National Governments agenda, will provide education and engagement opportunities that are aimed at empowering the youth to drive socio-economic development and foster a generation of informed, responsible, and empowered citizens. This comprehensive approach is essential for building a more inclusive and prosperous future.

1.3.11 Governance

78. Corruption, wastage, inefficiency and negligence are serious threats to the transformation agenda, and unacceptable practices that have no place in the County. To address these challenges, the County Government will continue to scale-up the implementation of the provisions of the Kenya 2010 Constitution, strengthen the rule of law, and ensure respect for human rights. As part of the process, the County Government will work closely with various institutions ie the CBEF, County Revenue Steering Committee, Cess and Audit Committee that are mandated to enhance and implement reforms on good governance.

1.3.11.1 Public Service Transformation

79. The County has human capital with huge potential to drive socio-economic transformation envisaged under the County Integrated Development Plan 2023-2027. For this reason, the County Government will continue to transform public service to make it more responsive to people's needs. This will guarantee high levels of productivity, good governance, diligence and excellent performance.
80. To improve human resource management, the County Government has developed a Human Resource Management system and Record Management System. This has promoted better personnel management and increased work ethics. The County Government intends to upgrade personnel management by incorporating radio frequency identification (RFID) components on the records management system.

1.3.11.2 Strengthening Leadership Accountability and Depersonalizing Politics

81. The County Government has implemented various initiatives and strategies to strengthen leadership and governance. These efforts are aimed at enhancing transparency, accountability and leadership effectiveness. Specifically, the County Government has been engaging public

participation in decision-making processes. This includes public consultations and other forums for citizens to engage and hold the Government accountable. Additionally, efforts have been made to improve the efficiency and professionalism of the officers. This includes hiring, training, and performance evaluation of County Government officers.

II. RECENT ECONOMIC DEVELOPMENT AND STRUCTURAL REFORMS

2.1 Overview

82. The 2025 County Fiscal Strategy Paper (CFSP) has been prepared against a backdrop of a stable macroeconomic environment whose fundamentals have strongly rebound and are projected to continue on an upward trajectory. The global outlook is stable for growth caused by easing inflation in advanced economies albeit the persistent geopolitical tensions especially in the Middle East.

2.2 Recent Economic Developments and Outlook

Global and Regional Economic Developments

83. Global economy has stabilized with global growth projected at 3.2 percent in 2024 and 2025 from 3.3 percent in 2023 supported by easing of global inflation and supply chain constraints (Table 2). The outlook reflects stronger-than-expected growth in the USA, some large emerging market economies such as India, and improved growth prospects in the UK.

Table 2: Global Economic Growth, Percent

Economy	Growth (%)			
	Actual	Estimate	Projections	
	2022	2023	2024	2025
World	3.5	3.3	3.2	3.2
Advanced Economies	2.6	1.7	1.8	1.8
Of which: USA	1.9	2.9	2.8	2.2
Euro Area	3.4	0.4	0.8	1.2
Japan	1.0	1.7	0.3	1.1
Emerging and Developing Economies	4.1	4.4	4.2	4.2
Of which: China	3.0	5.2	4.8	4.5
India	7.0	8.2	7.0	6.5
Sub-Saharan Africa	4.0	3.6	3.6	4.2
Of which: South Africa	1.9	0.7	1.1	1.5
Nigeria	3.3	2.9	2.9	3.2
Kenya*	4.9	5.6	5.2	5.4

Source: IMF World Economic Outlook, October 2024. *National Treasury Projection

84. Growth in emerging markets and developing economies is projected to remain stable at 4.2 percent in 2024 and 2025, with divergence across major economies. At the regional level, growth in Sub-Saharan Africa is expected to rebound to 4.2 percent in 2025 from 3.6 percent in 2024 and 2023. This growth is driven by improved economic activities as the adverse impacts of prior weather shocks subside and supply constraints gradually ease.

Country's Economic Performance

85. The Kenyan economy remained strong and resilient in the first three quarters of 2024 despite its growth being relatively slower than the corresponding period in 2023. In the first three quarters of 2024, the economic growth averaged at 4.5 percent (5.5 percent Q1, 5.6 percent Q2 and 6.0 percent Q3 in 2023). The average County contribution to GDP between 2019-2023 was 2.0% with a Gross County Product of Kshs 268,560 in 2023. The growth in the first three quarters of 2024 was primarily underpinned by strong performance in the Agriculture sector,

a slight recovery of the manufacturing sector and the resilience of the services sector. The average County contribution to Agriculture, Forestry and fishing between 2019-2023 was 3.6%.

Table 3: Sectoral GDP Performance

Sectors	Annual Growth Rates		Quarterly Growth Rates					
	2022	2023	2023 Q1	2023 Q2	2023 Q4	2024 Q1	2024 Q2	2024 Q3
1. Primary Industry	(0.8)	5.6	5.3	6.9	5.3	5.0	4.4	3.2
1.1. Agriculture, Forestry and Fishing	(1.5)	6.5	6.4	7.8	6.2	6.1	4.8	4.2
1.2. Mining and Quarrying	9.3	(6.5)	(11.0)	(8.3)	(6.9)	(14.8)	(2.7)	(11.1)
2. Secondary Sector (Industry)	3.5	2.5	2.5	2.1	2.0	1.0	0.8	0.6
2.1. Manufacturing	2.6	2.0	1.7	1.5	2.0	1.2	3.3	2.3
2.2. Electricity and Water supply	5.5	2.8	3.7	2.8	1.3	2.4	1.0	0.9
2.3. Construction	4.1	3.0	3.0	2.7	2.2	0.1	(2.9)	(2.0)
3. Tertiary sector (Services)	6.6	6.8	6.5	6.7	6.3	6.2	5.3	5.3
3.1. Wholesale and Retail trade	3.5	2.7	2.9	2.1	2.8	4.9	4.4	4.8
3.2. Accommodation and Restaurant	26.8	33.6	47.1	42.7	18.1	28.0	26.6	13.7
3.3. Transport and Storage	5.8	6.2	6.6	4.6	8.5	3.9	3.6	5.2
3.4. Information and Communication	9.0	9.3	9.5	7.6	11.0	7.8	7.2	6.1
3.5. Financial and Insurance	12.0	10.1	5.9	13.2	6.3	7.0	5.1	4.7
3.6. Public Administration	5.1	4.6	7.6	3.2	3.4	5.8	5.1	5.4
3.7. Others	5.3	6.1	5.7	5.9	6.1	5.9	5.1	5.1
of which: Professional, Admin & Support Services	9.4	9.4	8.6	6.6	12.8	9.9	6.8	7.8
Real Estate	4.5	7.3	7.3	8.1	6.2	6.6	6.0	5.5
Education	5.2	3.1	2.0	3.1	3.9	4.0	3.1	3.8
Health	3.4	4.9	5.1	4.7	4.8	5.5	5.5	4.4
Taxes less subsidies	6.7	2.2	3.0	1.8	2.0	4.5	5.8	3.4
Real GDP	4.9	5.6	5.5	5.6	5.1	5.0	4.6	4.0

Source of Data: Kenya National Bureau of Statistics

86. The primary sector grew by an average of 4.2 percent in the first three quarters of 2024 (5.0 percent in the first quarter, 4.4 percent in the second quarter and 3.2 percent in the third quarter) mainly supported by strong agricultural activities despite a contraction in mining and quarrying. In the first three quarters of 2024, the agriculture sector remained robust, growing by 6.1 percent in the first quarter, 4.8 percent in the second quarter and 4.2 percent in the third quarter. This growth was supported by favorable weather conditions.

87. Industrial sector performance remained subdued, with growth of the sector slowing down to an average of 0.8 percent in the first three quarters of 2024 (1.0 percent Q1, 0.8 percent Q2 and 0.6 percent Q3). This was mainly on account of a slowdown in activities from electricity & water supply and contraction of the construction sub-sectors. The average County contribution to the industry sector between 2019-2023 was 0.8%.

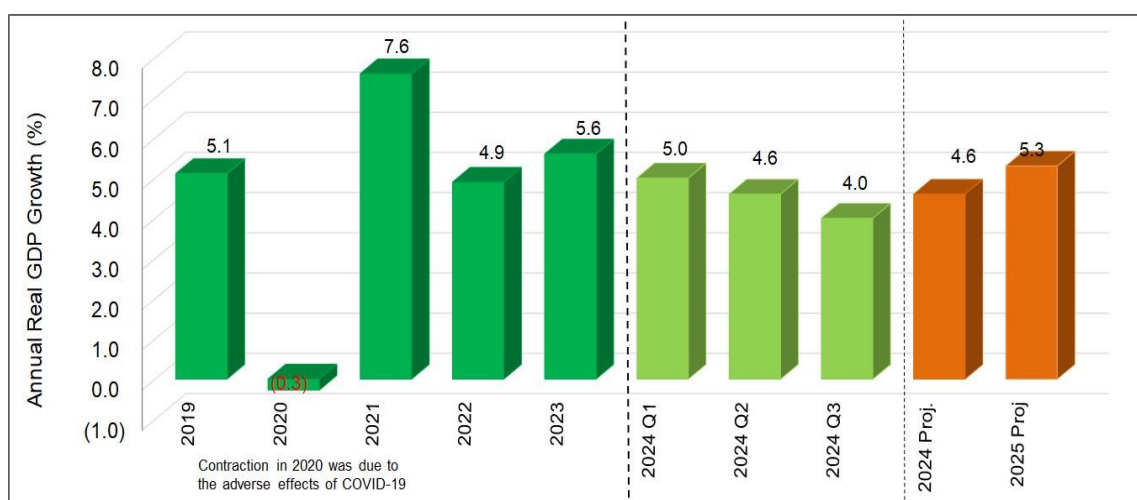
88. Activities in the manufacturing sector, which account for nearly half of the industrial sector's output, was supported by significant growth in the manufacturing of food while the non-food manufacturing activities recorded varied performance. The average County contribution to manufacturing activities between 2019-2023 was 0.9%.

89. The activities in the services sector continued to sustain strong growth momentum in the first three quarters of 2024 averaging 5.6 percent (6.2 percent Q1, 5.3 percent Q2 and 5.3 percent Q3). The performance was largely characterized by significant growth in accommodation and food

service, financial and insurance, information and communication, real estate, and wholesale and retail trade sub-sectors. Growth in the information and communication sub-sector was supported by increased voice traffic, internet use and mobile money despite a decline in the use of domestic Short Messaging Services (SMSs). The average County contribution to service activities between 2019-2023 was 1.7%.

90. Considering the performance of the economy in the first three quarters of 2024, growth is estimated to expand overall by 4.6 percent in 2024 and 5.3 percent in 2025. These projections are mainly supported by: a robust services sector and recovery of the manufacturing sector; robust agricultural productivity and improvement in exports. Additionally, implementation of prudent fiscal and monetary policies will continue to support economic activity (Figure 1).

Figure 1: Annual Real GDP Growth Rates, percent



Source of Data: Kenya National Bureau of Statistics

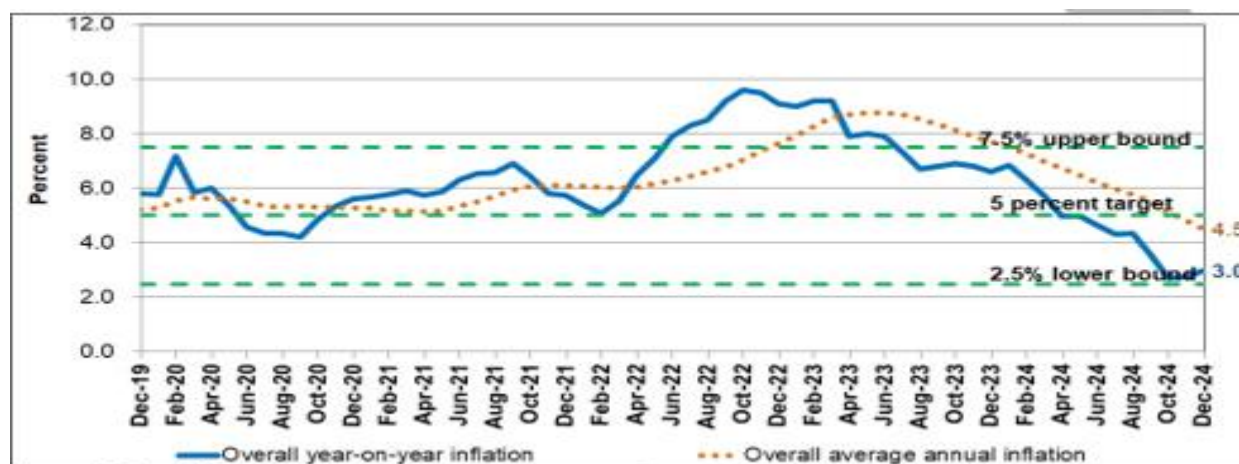
91. The country's total economy's growth in Gross Value Added between 2019-2023 was 4.7%. on the other hand, the county's average growth in real GCP relative to total Economy's growth in Gross Value Added (4.7%) was 2.1%, one of the poorest in the country.
92. The average county contribution to GDP between 2019-2023 was 2.0% with a Gross County Product of Kshs 268,560 in 2023. The county's total working population as of 2022 was 583,237 people with 318,371 male and 264,866 females. Employment distribution shows the economic activity and wellbeing of a population. It is closely tied to factors such as urbanization, industrialization and regional activities.

Inflation Developments

93. Overall inflation declined and has remained below the mid-point of the target band of 5.0 percent since June 2024, mainly reflecting significant declines in energy prices and continued

easing of food prices. Inflation declined to 3.0 percent in December 2024 from 6.6 percent in December 2023 and a peak of 9.6 percent in October 2022 (Figure 2.2). Easing inflation has been supported by abundant supply of food arising from favorable weather conditions, lower fuel inflation attributed to appreciation of the exchange rate and lower international oil prices, and the decline in non-food non-fuel (NFNF) inflation reflecting impact of previous monetary policy tightening.

Figure 2: Inflation Rate, Percent



Source of Data: Kenya National Bureau of Statistics

94. Given that inflation is below the mid-point of the target range and the exchange rate has stabilized, the Central Bank of Kenya through the Monetary Policy Committee (MPC) has gradually eased monetary policy by lowering the Central Bank Rate (CBR), initially to 12.75 percent from 13 percent in August 2024 to 12.0 percent in October 2024 and further to 11.25 percent in December 2024. The easing of the monetary policy stance is aimed at improving credit to the private sector thereby supporting economic activities.

Monetary and Credit Developments

95. Broad money supply, M3, grew by 1.6 percent in the year to November 2024 compared to a growth of 21.1 percent in the year to November 2023 (Table 2.3). The slowdown in growth of M3 was due to a decline in the growth of Net Domestic Assets (NDA) particularly the domestic credit. The primary source of the growth in M3 was the resilience in the Net Foreign Assets (NFA) of the banking system, mainly reflected in the stability of commercial banks' Foreign Assets.

96. Net Domestic Assets (NDA) contracted by 2.2 percent in the year to September 2024, compared to a growth of 10.9 percent over a similar period in 2023. The slowdown in growth of the NDA was due to a decline in growth of the domestic credit to the private sector. The domestic credit extended by the banking system to the Government increased by 16.6 percent

in the year to November 2024 compared to a growth of 14.4 percent in the year to November 2023.

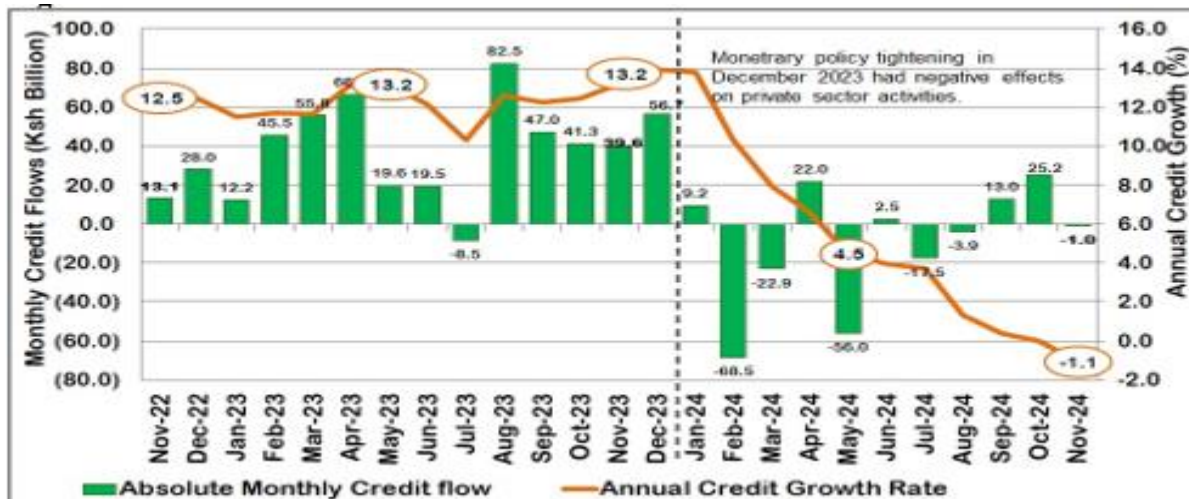
Table 4: Money and credit developments

				Change		Percent Change	
	2022 November	2023 November	2024 November	2022-2023 November	2023-2024 November	2022-2023 November	2023-2024 November
COMPONENTS OF M3							
1. Money supply, M1 (1.1+1.2+1.3)	1,902.0	2,012.5	2,057.9	110.5	45.4	5.8	2.3
1.1 currency outside banks (M0)	252.2	272.7	291.1	20.5	18.4	8.1	6.7
1.2 Demand deposits	1,560.6	1,656.0	1,608.8	95.4	(47.2)	6.1	(2.9)
1.3 Other deposits at CBK	89.2	83.8	158.0	(5.4)	74.2	(6.0)	88.6
2. Money supply, M2 (1+2.1)	3,537.3	3,906.3	4,179.9	369.0	273.6	10.4	7.0
2.1 Time and savings deposits	1,635.3	1,893.8	2,121.9	258.5	228.2	15.8	12.0
Money supply, M3 (2+3.1)	4,460.2	5,402.6	5,490.3	942.4	87.7	21.1	1.6
3.1 Foreign currency deposits	922.9	1,496.3	1,310.5	573.4	(185.9)	62.1	(12.4)
SOURCES OF M3							
1. Net foreign assets (1.1+1.2)	276.0	771.8	854.1	495.8	82.4	179.6	10.7
1.1 Central Bank	531.7	497.1	557.9	(34.5)	60.8	(6.5)	12.2
1.2 Banking Institutions	(255.7)	274.6	296.2	530.3	21.6	207.4	7.9
2. Net domestic assets (2.1+2.2)	4,184.2	4,630.8	4,636.2	446.6	5.4	10.7	0.1
2.1 Domestic credit (2.1.1+2.1.2+2.1.3)	5,425.2	6,186.8	6,472.1	761.6	285.3	14.0	4.6
2.1.1 Government (net)	1,940.4	2,220.7	2,589.7	280.4	369.0	14.4	16.6
2.1.2 Other public sector	79.3	111.6	69.1	32.3	(42.6)	40.7	(38.1)
2.1.3 Private sector	3,405.5	3,854.5	3,813.3	448.9	(41.1)	13.2	(1.1)
2.2 Other assets net	(1,241.1)	(1,556.0)	(1,836.0)	(315.0)	(279.9)	(25.4)	(18.0)

Source of Data: Central Bank of Kenya

97. Growth in private sector credit from the banking system declined by 1.1 percent in the year to November 2024 compared to a growth of 13.2 percent in the year to November 2023. Reduced credit growth was observed in manufacturing, finance and insurance, trade (exports) and building and construction sub-sector.

Figure 3: Private Sector Credit

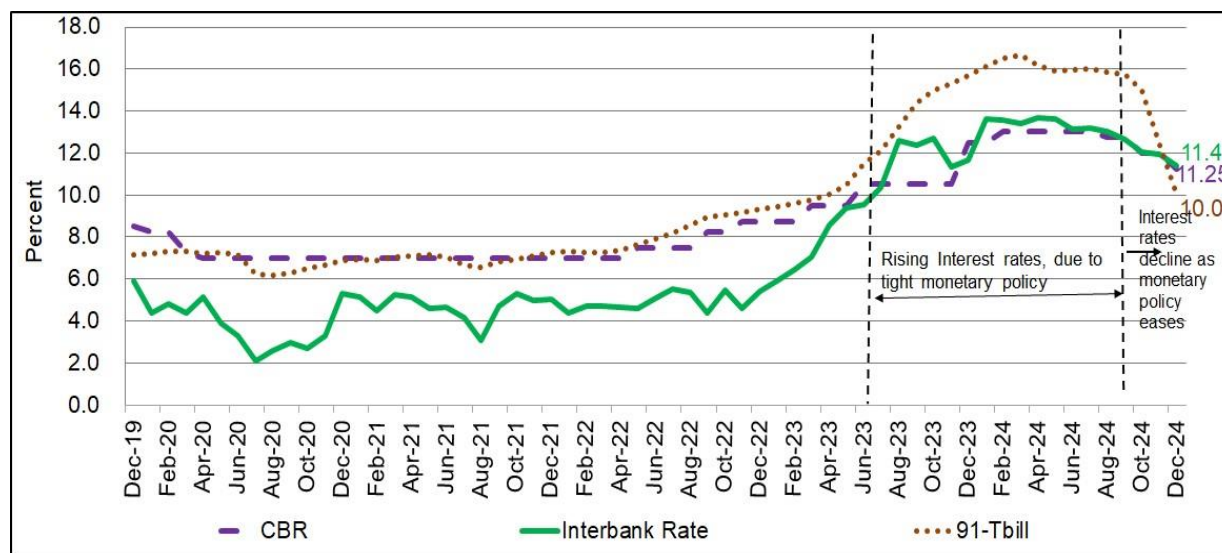


Source of Data: Central Bank of Kenya

Interest Rates Developments

98. The interbank rate declined to 11.4 percent in December 2024 compared to 11.7 percent in December 2023 and has remained within the prescribed corridor around the CBR (set at CBR \pm 150 basis points).

Figure 4: Short Term Interest Rates, Percent



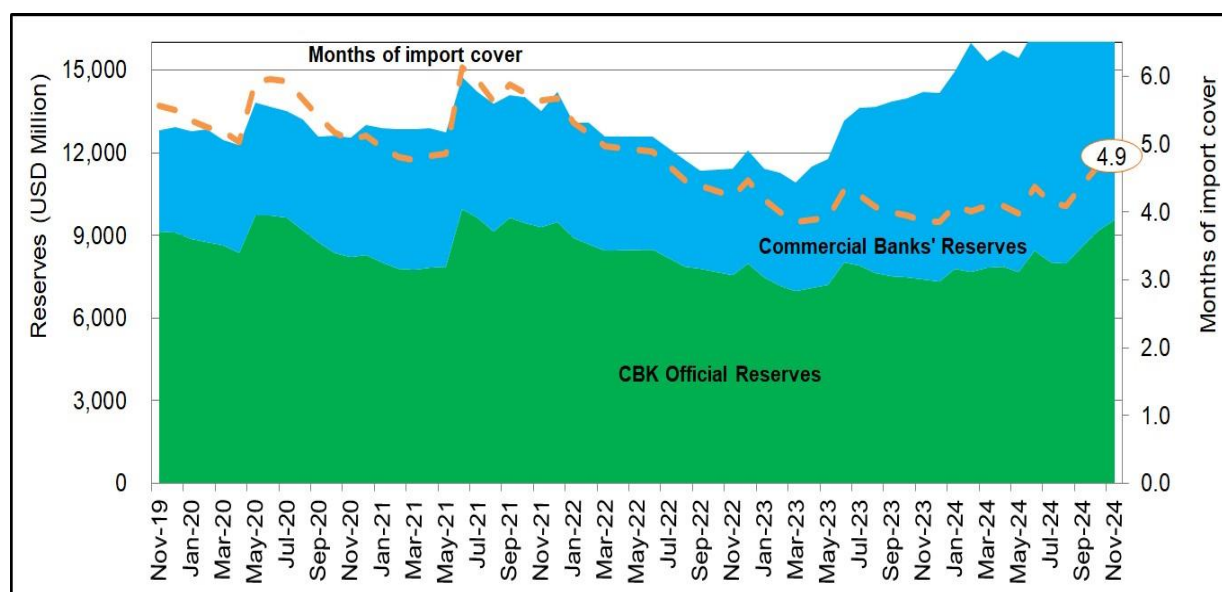
Source of Data: Central Bank of Kenya

99. The average lending rate increased to 17.2 percent in November 2024 from 14.6 percent in November 2023 while the average deposit rate increased to 10.4 percent from 10.1 percent over the same period. Consequently, the average interest rate increased to 6.8 percent in November 2024 from 4.5 percent in November 2023.

Foreign Exchange Reserves

100. The official reserves held by the Central Bank in November 2024 represented 4.9 months of import cover as compared to the 3.9 months of import cover in November 2023. These reserves continue to provide adequate cover and buffer against any short-term shocks in the foreign exchange market. The official foreign exchange reserves held by the Central Bank stood at US\$. 9,578.0 million compared to US\$ 7,397.6 million over the same period in 2023 (Figure 2.5). Commercial banks' foreign exchange holdings decreased to US\$. 6,734.1 million in November 2024 from US\$. 6,813.5 million in November 2023.

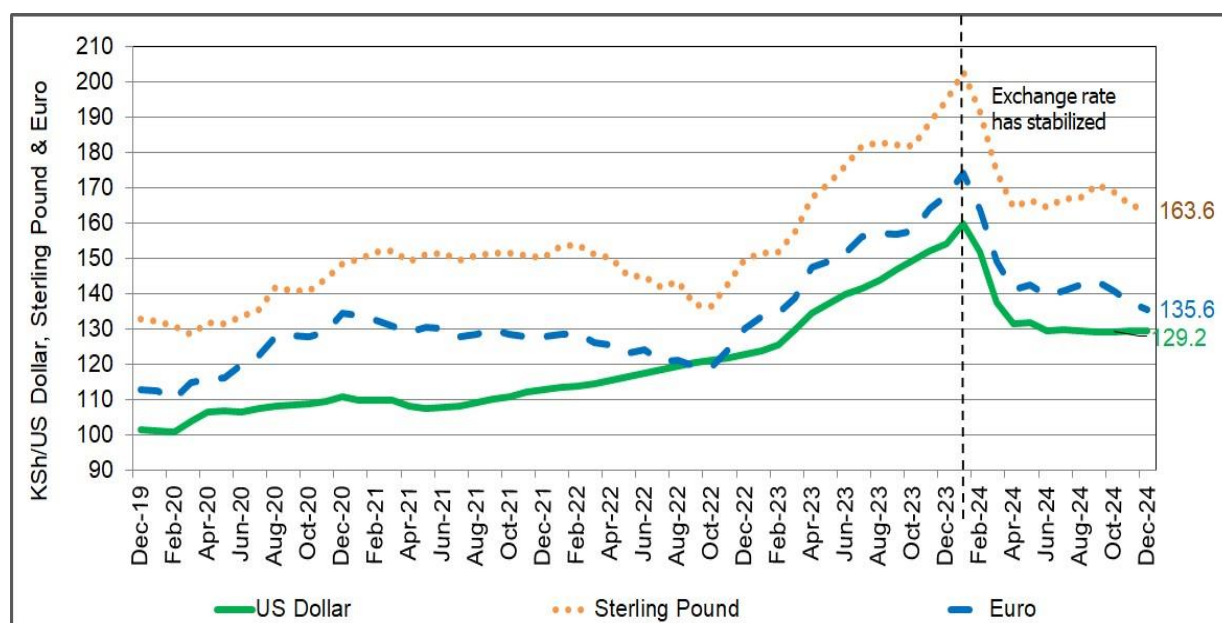
Figure 5 : Foreign Exchange Reserves (USD Million)



Exchange Rate Developments

101. In December 2024, the exchange rate against the US dollar averaged at Ksh 129.4 compared to an average of Ksh 159.7 in January 2024, an appreciation of 19.0 percent. Against the Euro, the Kenya shilling strengthened by 22.2 percent to exchange at an average of Ksh 135.6 in December 2024 compared to an average of Ksh 174.3 in January 2024 while against the Sterling Pound the Kenyan Shilling strengthened by 19.3 percent to exchange at an average of Ksh 163.6 compared to an average Ksh 202.9, over the same period (Figure 6).

Figure 6: Kenya Shillings Exchange Rate



Source of Data: Central Bank of Kenya

102. The foreign exchange market remained stable in 2024 despite increased global uncertainties, effects of a stronger U.S. Dollar and geopolitical tensions in the Middle East. The appreciation and stability of the exchange rate has helped to reduce debt service costs, improve performance of domestic borrowing and stabilize interest rates.

Kenya's Macroeconomic Outlook

103. Kenya's economic performance is projected to remain stable over the medium term. Economic growth is expected to slow down to 4.6 percent in 2024 from a growth of 5.6 percent in 2023 reflecting deceleration of economic activities in the first three quarters of 2024 and the slowdown in private sector credit growth to key sectors of the economy.
104. Growth is expected to pick up to 5.3 percent in 2025 and retain the same momentum over the medium term. The projected growth in 2025 and over the medium term will benefit from the enhanced agricultural productivity and a resilient services sector.
105. On the demand side, aggregate domestic demand is expected to remain resilient even as the public sector consolidates with the private sector playing a stronger role in the medium-term recovery. This growth will be supported by improvement in the external account, supported by strong export growth and resilient remittances.
106. Consumption is projected to average around 87.4 percent of GDP in 2025 and over the medium term driven by lower recurrent spending by the Government and relatively lower household disposable income as credit to the private sector gradually recovers. The easing of inflationary pressures will result in strong household disposable income, which will in turn

support household consumption. Moreover, remittance inflows to Kenya are projected to remain resilient, providing further support to household incomes.

107. Aggregate investment is projected to rise from 16.2 percent of GDP in 2025 to 16.8 percent of GDP over the medium term driven by increased investments by both the Government and the private sector. Private investments will be boosted by stable macroeconomic conditions coupled with measures aimed at improving competitiveness, inclusivity, market efficiency, positive business sentiment, and access to the international market.
108. Kenya's external position is expected to remain supportive of macroeconomic stability. Overall, the current account deficit is expected to be stable in the medium term. Exports are expected to recover, both from improvements in the global and regional trade outlook, and domestic conditions. Growth will also be supported by implementation of trade initiatives including the Kenya–EU Economic Partnership Agreement, and export promotion measures. Increased remittance inflows and tourism receipts are expected to further provide foreign exchange buffer. Imports are expected to grow as domestic demand recovers, particularly of raw materials, fuels, and intermediate goods, consistent with investment growth and the stability in the foreign exchange market.

Risks to the Economic Outlook

109. Kenya's growth outlook portrays a stable macroeconomic environment in the medium term. However, there are downside risks to this macroeconomic outlook emanating from domestic as well as external sources.
110. External risks include further escalation of geopolitical tensions – particularly the wars in the Middle East and Ukraine; potential worsening of supply disruptions and uncertainty about the evolution of international oil prices. Internally, extreme weather (drought or floods) could weaken agricultural output, lead to destruction of capital, increase food insecurity and lead to a surge in cases of water-borne diseases.
111. Lower than anticipated global economic growth and particularly in major exports destination could reduce Kenya's exports, tourism receipts, and remittances growth, while increase in global fuel prices could increase Kenya's imports bill. Tight global financial conditions arising from lower-than-expected return of global inflation to target levels could aggravate Kenya's vulnerabilities towards meeting external financing requirements. However, the government's commitment to fiscal consolidation and prioritizing concessional borrowing is expected to mitigate this risk.
112. The upside risk to the domestic economy relate to; Early normalization in global financing conditions and lower international fuel and food prices would strengthen Kenya's

external balances; Faster than projected rebound in economic activities that would result in higher Government revenues providing fiscal space that would support fiscal consolidation; Continued coordination between monetary and fiscal policies are expected to result to a stable macroeconomic condition which is a necessary condition for investment and savings thereby promoting economic growth.

113. The Government continues to monitor the domestic and external environment and will take appropriate policy measures to safeguard the economy against the adverse effects of the risks if they were to materialize.

2.3 Fiscal Performance

114. Budget implementation during the first Half of FY 2024/25 has been slow due to delays in exchequer releases from the National Government. The county received the first disbursement in the month of September after clearance of the legal hurdle of re-introduction of the CARB and Division of Revenue Bill after withdrawal of the 2024 Finance Bill that had frozen the funds. The Equitable share has been reduced to Kshs. 11.117 billion from Kshs. 11.543 billion which had been proposed in the County Allocation of Revenue Bill of Kshs. 400.11 billion allocated under DORA, 2024. The proposed reduction of Kshs. 372.37 million will cripple the operations of the County Government and provision of critical services such as health to Mwananchi crucial development projects.
115. Total revenues for the FY 2024/25 are projected at Kshs. 15.58 billion with own source revenue projected at Kshs. 2.25 billion representing 14 percent of the total revenue. Total expenditure is projected at Kshs. 15.58 billion with recurrent expenditure projected at Kshs. 10.62 billion (68 percent of total county budget), development expenditure are projected at Kshs. 4.96 billion (32 percent of total county budget) and an allocation of Kshs. 0.01 billion (0.64 percent of the total budget) to Contingency Fund. Transfer to other Government agencies (County assembly) is projected at Kshs. 1.35 billion (8.6 percent of total county budget).
116. To ensure seamless implementation of the FY 2024/25 budget, the County Treasury has embarked expenditure rationalization by focusing on implementation of ward-based projects, payment of pending bills and containing of procurement of other departmental projects and noncore items. This is aimed at achieving budget cuts across all departments in Supplementary I as per the approved CARA 2024. The fiscal projections for the CFSP 2025 have been revised from those of the CBROP 2024 estimates taking into account the fiscal outcome of the FY 2023/2024 and the impact of the revised CARA 2024.

Table 5: Fiscal Performance as at 31st December, 2024

Revenue type	22-Dec	23- Dec			24- Dec		
	Kshs.						
	Prel Actual	Target	Prel. Actual	Deviation	Target	Prel. Actual	Deviation
A. Total Revenue including External Grants	5,730,818,336	7,735,047,804	4,412,505,924	-3,322,541,880	7,794,723,851	6,107,915,060	-1,686,808,791
Total Revenue 1+2	5,464,559,869	6,202,767,688	4,123,885,143	-2,078,882,545	6,368,143,594	5,647,326,734	-720,816,860
(1) Equitable share	5,329,717,596	5,768,666,952	3,993,493,391	-1,775,173,561	5,771,520,884	5,505,420,465	-266,100,419
(2) Own source revenue: As per Finance Act	134,842,273	434,100,736	130,391,752	-303,708,984	596,622,710	141,906,269	-454,716,441
(3) Own source revenue: AIA	266,258,467	576,035,692	288,620,781	-287,414,911	531,823,696	325,686,327	-206,137,369
(4) Funds	0	79,404,106	0	-79,404,106	20,000,000	11,306,457	-8,693,543
(5) Conditional grants – National Government	-	403,695,432	0	-403,695,432	423,952,499	0	-423,952,499
(6) Conditional grants – Development partners	-	473,144,886	0	-473,144,886	650,804,060	64,131,579	-586,672,481
B. Total Expenditure	3,932,096,793	7,735,047,806	4,033,964,888	-3,701,082,918	7,794,723,851	6,107,915,060	-1,686,808,791

Revenue type	22-Dec	23- Dec			24- Dec		
	Kshs.						
	Prel Actual	Target	Prel. Actual	Deviation	Target	Prel. Actual	Deviation
1. Recurrent Expenditure	3,575,263,634	4,347,409,977	3,150,711,424	-1,196,698,553	4,727,068,300	4,995,152,755	268,084,455
2. Development Expenditure	356,833,159	2,753,149,889	346,491,606	-2,406,658,283	2,389,180,334	700,291,889	-1,688,888,445
3. County Assembly	464,012,093	634,487,940	536,761,858	-97,726,082	678,475,217	412,470,416	-266,004,801
4. Emergency Fund	10,762,777	50,000,000	0	-50,000,000	50,000,000		-50,000,000
C. Balance Exclusive of Grants				0			0
D. Grants	574,402,521	876,840,318	39,439,563	-837,400,755	894,756,559	64,131,579	-830,624,980
E. Balance inclusive of Grants				0			0
Discrepancy				0			0
F. Total Financing	5,730,818,336	7,735,047,804	4,412,505,924	-3,322,541,880	7,794,723,851	6,107,915,060	-1,757,579,211

Source: County Treasury

Revenue Performance

117. In Six months of the FY 2024/25, the Controller of Budget (COB) approved the transfer of Kshs. 5.51 billion as an equitable share of revenue raised nationally from the Consolidated Fund to the Bungoma County Revenue Funds (CRFs) per Article 206 (4) of the Constitution. The transferred amount represented 40 per cent of the equitable share of Kshs.11.5 billion as contained in the Approved budget estimates. However, the County Allocation of Revenue Act, 2024 was approved in the month of December and the figure has been revised downwards to Kshs. 11.117 billion.

118. The withdrawal of funds from the County Revenue Fund is authorized by the County appropriation Act. The COB authorized withdrawals of Kshs. 4.6 billion from the County Revenue Funds to County Operational Account comprising of Kshs.758 million for development expenditure and Kshs. 4.3billion for recurrent expenditure respectively.

119. The total Own source Revenue collection From July to December 2024 amounted to Kshs. 467.49 million comprising of Kshs. 141.91 million and Kshs. 325.69 from local revenue and Appropriation in Aid (AIA) respectively; indicating an increment of 11.4 percent compared to the same period in 2023 where the total collection was Kshs. 419,012,533 comprising of Kshs. 130,391,752 and Kshs. 288,620,781 from local revenue and Appropriation in Aid (AIA) respectively.

Table 6: Actual and Medium-Term Own Source Revenue Projections

Actuals				Base Year	Projections		
FY	2021/22	2022/23	2023/24 1st half	2024/25	2025/26	2026/27	2027/28
Actual Receipts	(Kshs)	(Kshs)			(Kshs)	(Kshs)	(Kshs)
Land rates	27,121,443	24,934,080	3,881,723	3,996,628	29,158,487	30,616,411	32,147,232
Single Business Permit	85,067,740	74,418,765	16,176,170	13,289,958	53,600,658	56,280,691	59,094,725
Cess	32,536,824	53,460,955	5,649,785	10,039,633	24,471,155	25,694,713	26,979,448
Markets and slaughterhouse fees	47,837,695	29,499,820	20,776,502	20,776,502	26,791,574	28,131,153	29,537,710

Actuals				Base Year	Projections		
FY	2021/22	2022/23	2023/24 1st half	2024/25	2025/26	2026/27	2027/28
Actual Receipts	(Kshs)	(Kshs)			(Kshs)	(Kshs)	(Kshs)
Bus Park and street Parking fees	57,963,585	70,343,018	37,101,460	32,470,631	42,666,747	44,800,084	47,040,089
Other Revenue sources	144,590,951	126,563,228	46,806,112	61,332,917	158,840,103	166,782,108	175,121,214
Total -Local Revenue	395,118,238	379,219,866	130,391,752	141,906,269	335,528,724	352,305,160	369,920,418
AIA	363,129,898	775,882,124	288,620,781	325,686,327	408,414,883	428,835,627	450,277,408
Grand Total	758,248,135	1,155,101,990	419,012,533	467,592,596	743,943,607	781,140,787	820,197,826

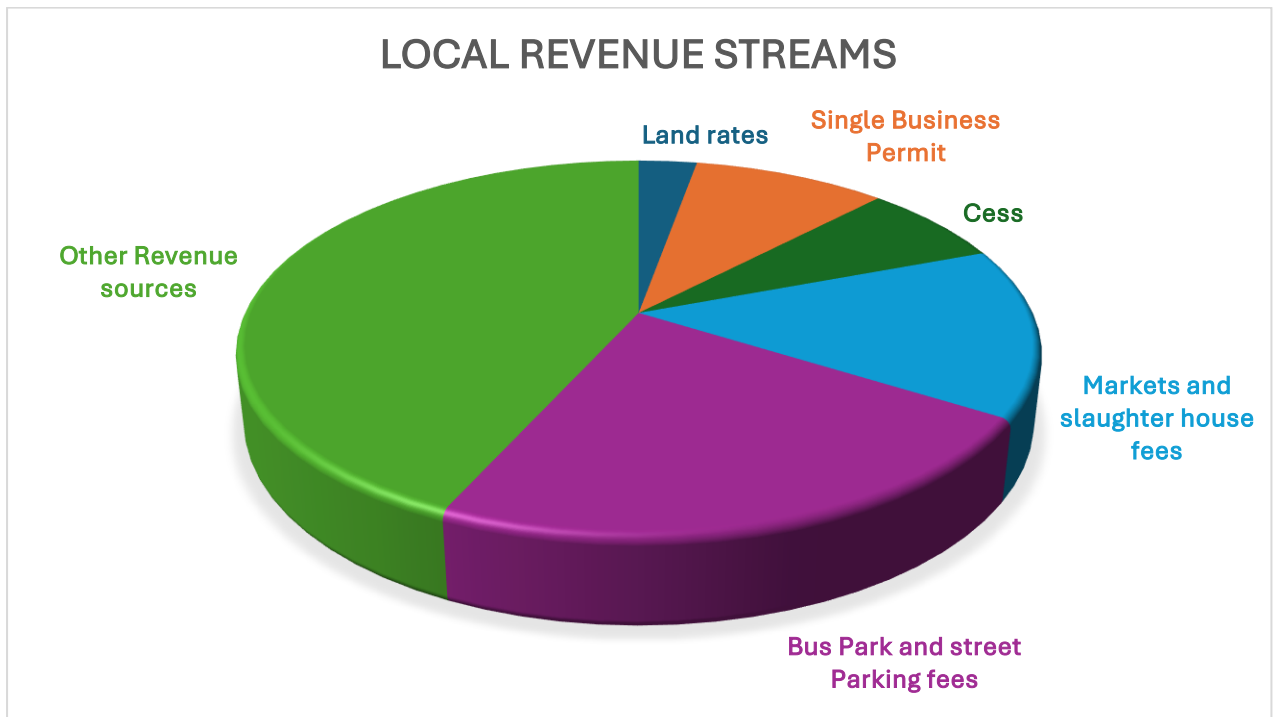
Source: County Treasury

Table 7: Cumulative revenue performance for 1st half FY 2024/25

Revenue Type	2024/25(as at 31st December) A	2023/24 (as at 31 st December) B	2022/23 (as at 31 st December) C	Variance (A-B)	Variance (A-C)
Local revenue	141,906,269	130,391,752	134,842,273	11,514,517	7,063,996
AIA	325,686,327	288,620,781	297,000,539	37,065,546	28,685,788
Total	467,592,596	419,012,533	431,842,812	48,580,063	35,749,784

Source: County Treasury

Chart 1: Revenue Performance FY 2024/25 1st Half



Source: County Treasury

Expenditure Performance

120. Total expenditure for the period ending December 2024 amounted to Kshs. 6.11 billion against the half year target of Kshs. 8.68 billion consisting of Kshs. 7.79 billion of the approved budget estimates FY 2024/25 and a total of Kshs. 888.96 million as balance brought forward from FY 2023/24 Equitable share representing an under spending of Kshs. 2.57 billion (29.6%) as highlighted in **Table 8**. The shortfall in spending was attributed to low own source revenue, late disbursement of equitable share from the national government and conditional grants from both the National Government and the Development Partners.
121. The recurrent expenditure was Kshs. 5.35 billion (including Kshs. 353.76 million spending by County Assembly) against a target of Kshs. 5.31 billion, representing an over-spending of Kshs. 0.04 billion (0.7 percent overspending). The recurrent spending was above target mainly due utilization of the FY 2023/24 equitable Share balance which was disbursed to the county in July 2024 and utilized on payment of staff salary for the month of May and June.
122. Development expenditure amounted to Kshs 758.99 million against a revised target of Kshs 2.48 billion, translating to a shortfall of Kshs. 1.72 billion. This was on account of the low absorption of development projects funded by grants from development partners that was less by Kshs. 876.84 million and late disbursement of equitable share from the National Government. Annex 1 highlights the sectors expenditure per programme for the period ending December 2024.

Table 8: Expenditure performance for the period ending December 2024

Ministry/Department	Budget Estimates (Kshs.) FY 2024/2025			Expenditure (Kshs.) 2nd Quarter 2024/2025			Absorption rate		
	Recurrent	Development	Total Estimates (Kshs.)	Recurrent (Kshs.)	Development (Kshs.)	Total Expenditure (Kshs)	Absorption Rate (%)	Absorption Rate (%)	Overall Absorption Rate (%)
Agriculture, Livestock, Fisheries And Cooperative Development	191,788,721	338,885,191	530,673,911	258,999,143	91,272,213	350,271,356	135%	27%	66%
Health And Sanitation	2,142,861,842	78,375,027	2,221,236,869	2,146,640,051	29,218,501	2,175,858,552	100%	37%	98%
Roads And Public Works	64,567,839	613,374,307	677,942,146	77,112,280	91,963,175	169,075,455	119%	15%	25%
Education And Vocational Training	735,265,556	80,575,000	815,840,556	1,022,158,326	0	1,022,158,326	139%	0%	125%
Finance And Economic Planning	569,685,170	77,859,475	647,544,644	509,637,277	77,646,266	587,283,543	89%	100%	91%

	Budget Estimates (Kshs.) FY 2024/2025			Expenditure (Kshs.) 2nd Quarter 2024/2025			Absorption rate		
Ministry/Department	Recurrent	Development	Total Estimates (Kshs.)	Recurrent (Kshs.)	Development (Kshs.)	Total Expenditure (Kshs)	Absorption Rate (%)	Absorption Rate (%)	Overall Absorption Rate (%)
Trade, Energy & Industrialization	44,307,325	164,208,822	208,516,147	37,166,996	90,763,395	127,930,391	84%	55%	61%
Lands, Urban And Physical Planning	26,687,616	63,395,022	90,082,638	29,267,279	3,781,624	33,048,903	110%	6%	37%
Housing	26,327,764	213,649,741	239,977,504	26,077,235	0	26,077,235	99%	0%	11%
Bungoma Municipality	27,974,987	49,532,962	77,507,949	21,487,235	25,945,756	47,432,991	77%	52%	61%
Kimilili Municipality	21,349,109	28,990,049	50,339,157	18,483,262	0	18,483,262	87%	0%	37%
County Public Service Board	24,955,062	8,009,153	32,964,215	17,297,769	8,000,000	25,297,769	69%	100%	77%
Public Service Management And Administration.	294,142,148	7,095,546	301,237,694	386,097,478	0	386,097,478	131%	0%	128%
Office Of The County Secretary And County Attorney	55,600,424	0	55,600,424	11,767,664	0	11,767,664	21%	0%	21%
Gender And Culture	37,560,178	14,082,332	51,642,509	52,651,922	0	52,651,922	140%	0%	102%
Youth And Sports	11,503,759	24,408,534	35,912,293	10,332,610	44,242,227	54,574,837	90%	181%	152%
Governor's And Deputy Governor's Office	381,150,540	0	381,150,540	292,846,718	0	292,846,718	77%	0%	77%
Environment, Tourism And Climate Change	33,583,419	286,294,333	319,877,751	38,787,308	229,405,962	268,193,270	115%	80%	84%
Water And Natural Resource	37,756,846	340,444,845	378,201,690	38,342,202	8,052,770	46,394,972	102%	2%	12%
County Assembly	583,475,217	95,000,000	678,475,217	353,764,982	58,705,434	412,470,416	61%	62%	61%
Grand Total.	5,310,543,517	2,484,180,334	7,794,723,851	5,348,917,737	758,997,323	6,107,915,060	101%	31%	78%

Source: County treasury

2.4 Fiscal Policy

123. Going forward into the medium term, the County Government will continue with its revenue mobilization and expenditure prioritization policy geared towards economic transformation. This will support sustained, rapid, and inclusive economic growth, safeguard livelihoods and continue with the fiscal

consolidation programme, thus creating fiscal space for the implementation of the bottom- up economic transformation Agenda and other priority programmes in the medium term. This will curtail growth in public expenditures to ensure it attains its fiscal consolidation path over the medium term and strengthen management of public debt (pending Bills)

124. To achieve this target, the County Government will continue to restrict growth in recurrent spending and double its effort in own source resource mobilization. The Government has also been cutting down on non-priority expenditures such as hospitality, training, travel and freezing of employment in non-priority sectors to manage the public wage bill as highlighted in table 9 below.

Table 9: Fiscal Framework

ITEM	FY 2022/23	2023/24		2024/25		2025/26		2026/27		2027/28		2028/29
	Actual	SuppII	Actual	Approved Budget	CBROP 23	CFSP25	CBROP 24	CFSP 26	CBROP 25	CFSP26	CBROP2 7	CBROP2 4
Total Expendit ure and Net lending	12,752,90 1,294	15,243,65 1,077	11,944,35 8,133	15,589,44 7,702	15,589,44 7,702	15,403,16 7,503	15,861,27 0,059	15,663,16 4,037	15,741,27 8,116	16,446,32 2,239	16,528,34 2,022	17,354,75 9,123
Total departme ntal Expenses	9,932,380, 751	9,959,343, 755	8,847,399, 944	10,621,08 7,033	10,621,08 7,033	9,710,207, 721	10,892,90 9,390	10,937,80 4,099	10,937,80 4,099	11,484,69 4,304	11,484,69 4,304	12,058,92 9,019
Departme ntal Recurrent	4,411,652, 225	3,589,678, 408	2,945,160, 873	3,789,036, 014	3,789,036, 014	3,076,441, 436	4,060,858, 371	3,972,349, 500	3,972,349, 500	4,170,966, 974	4,170,966, 974	4,379,515, 323
Personnel emolumen ts	5,520,728, 526	6,369,665, 347	5,920,825, 517	6,832,051, 019	6,832,051, 019	6,633,766, 285	6,832,051, 019	6,965,454, 599	6,965,454, 599	7,313,727, 329	7,313,727, 329	7,679,413, 696
Person nel as a% of total revenu es	43.29%	41.79%	49.57%	43.82%	43.82%	43.07%	43.07%	44.47%	44.25%	44.47%	44.25%	44.25%
Develop ment	2,820,520, 543	5,284,307, 323	3,115,544, 635	4,968,360, 669	4,968,360, 669	5,692,959, 782	4,968,360, 669	5,235,521, 779	5,235,521, 779	5,497,297, 868	5,497,297, 868	5,772,162, 761
Develop ment as % of departm ental Expendit ures	22	35%	26%	32%	34	36.96%	31.32%	33.43%	33.26%	33.43%	33.26%	33.26%

ITEM	FY 2022/23	2023/24		2024/25		2025/26		2026/27		2027/28		2028/29
	Actual	SuppII	Actual	Approved Budget	CBROP 23	CFSP25	CBROP 24	CFSP 26	CBROP 25	CFSP26	CBROP2 7	CBROP2 4
County Allocatio ns							0	0	0	0	0	0
Equitable Share b/f	867,288,5 25	275,350,2 97	275,350,2 97	0	0		0	0	0	0	0	0
Equitable Share	10,659,43 5,192	11,111,98 3,608	10,223,02 4,920	11,543,04 1,769	11,543,04 1,769	11,688,34 8,752	11,500,46 9,484	12,272,76 6,190	12,272,76 6,190	12,886,40 4,499	12,886,40 4,499	13,530,72 4,724
Retention b/f	284,656,4 53	150,000,0 00	150,000,0 00	0	0		0	0	0	0	0	0
Conditio nal grants NG	113,228,2 00	596,742,6 35	62,500,00 0	487,904,9 99	487,904,9 99	572,823,4 19	689,454,9 99	461,427,7 49	461,427,7 49	484,499,1 36	484,499,1 36	508,724,0 93
Conditio nal grants Develop ment partners	620,558,8 00	866,277,7 35	755,857,4 39	1,301,608, 119	1,301,608, 119	1,654,108, 119	1,301,608, 119	1,366,688, 525	1,366,688, 525	1,435,022, 951	1,435,022, 951	1,506,774, 099
Funds	-	213,023,9 48	56,398,07 1	0	0	0	0	0	0	0	0	0
AIA	797,606,5 48	1,162,071, 383	581,056,8 22	1,063,647, 395	1,063,647, 395	816,829,7 65	1,116,829, 765	857,671,2 53	900,554,8 16	900,554,8 16	945,582,5 57	992,861,6 85
Local revenue	379,716,3 58	868,201,4 71	443,505,7 28	1,193,245, 421	1,193,245, 421	671,057,4 48	1,252,907, 692	704,610,3 20	739,840,8 36	739,840,8 36	776,832,8 78	815,674,5 22
Total Revenue	13,722,49 0,076	15,243,65 1,077	12,547,69 3,277	15,589,44 7,703	15,589,44 7,703	15,403,16 7,503	15,861,27 0,059	15,663,16 4,037	15,741,27 8,116	16,446,32 2,239	16,528,34 2,022	17,354,75 9,123

2.4.1 Domestic Revenue Mobilization

125. On tax administration, the revenue directorate will implement, among others, the following measures:

- (i) Operationalizing a County Revenue Board with full mandate of revenue collection and management, Policy formulation and implementation, and Enforcement and compliance.
- (ii) Fast tracking enactment of relevant pieces of legislation to inform administration of various fees and charges. These include eight revenue administrative bills, Housing Policy, and two municipality valuation rolls already tabled by the Bungoma County Assembly. A committee on legal instruments has been formed to draft the regulations for existing county revenue administrative laws
- (iii) Complete roll-out of Hospital Management System to all level 4 and 5 health facilities. The system has robust controls that will minimize revenue leakages in hospitals.
- (iv) Enhancing all the Bungoma Automated Revenue Management System (BARMS) modules to cashless payments on all revenue streams to avert challenges associated with cash handling
- (v) Prompt appointment of the County receiver and collectors of revenue pursuant to 157 (2) of PFMA, 2012 to ensure proper and prompt accounting and reporting of revenues from all devolved units
- (vi) Introducing tax incentives including tax holidays to resident registered traders, property tax waivers on outstanding interests and penalties and negotiated flexible plans for defaulters
- (vii) Working with the Law courts administration with a view of setting up an express special court for prosecution of defaulters of fees owed to the County Government.
- (viii) Integration of the BARMS system with other systems including Banks, NTSA, Business registrar, HRIS among others to develop a comprehensive business register for easier tracking of tax compliance
- (ix) Undertaking continuous on-the-job training for revenue staff on their relevant fields to improve their competence, tax payer education strategy through stakeholders' meetings and sensitization.

- (x) Operationalizing a County Revenue Board with full mandate of revenue collection and management, Policy formulation and implementation, and Enforcement and compliance.
- (xi) The County Government will periodically purchase new vehicles and motorbikes to support supervision and collection of revenue.

126. The County Revenue administration Policy Framework will enhance administrative efficiency of the tax system, provide consistency and certainty in tax legislation and management of tax expenditure. On the other hand, the Medium-Term Revenue Strategy will provide a comprehensive approach of undertaking effective tax system reforms for boosting tax revenues and improving the tax system over the medium term.

127. The County Service Delivery Charter will enhance efficiency in identification and implementation of priority social and investment projects. This will consider the County's efforts to increase efficiency, effectiveness, transparency, and accountability of public spending and ensure value for money by: eliminating non priority expenditures; reducing tax exemptions; scaling up the use of Public Private Partnerships financing for commercially viable projects; and rolling out an end-to-end procurement system.

128. The implementation of the programmes will streamline the initiation, execution, and delivery of Services. It will also curtail runaway projects costs, eliminate duplication, and improve working synergy among implementation actors for timely delivery of development projects.

2.4.2 Expenditure Reforms

129. The Government will sustain efforts to improve efficiency in public spending and ensure value through the interventions highlighted below.

- (i) **Revenue and Tax Reforms:** Revenue performance will be underpinned by the ongoing reforms in revenue administration reforms, which will be geared towards tax base expansion, strengthening compliance and enforcement functions. The tax base expansion programmes will be implemented through enhancing compliance from the informal sector, simplifying tax processes, enhancing taxpayer education, and strategic collaboration and partnerships for revenue mobilization. The compliance and enforcement function aims to ensure a holistic approach through centralized command and timely utilization of smart intelligence, which will be paramount in enhancing tax compliance and curbing corruption, fraud, and tax evasion. The local revenue has been decentralized, from Finance and Economic

Planning to the relevant CDAs and collectors of revenue appointed by the receiver of revenue.

- (ii) **Expenditure Rationalization:** The Government will continue to restrict growth in recurrent spending and double its effort in domestic resource mobilization. The Government has also been cutting down on non-priority expenditures such as hospitality, training, travel and freezing of employment in non-priority sectors in order to manage the public wage bill and therefore the cash flow ceilings will continue to apply.
- (iii) **Management of pending bills, commitments, and statutory deductions:** All entities are advised to provide a clear disclosure of pending bills, commitments and statutory deductions in arrears while preparing their budget estimates and prioritize them as first charge. County Treasury will continue to enforce compliance on this matter in line with section 105 of PFM Act 2015 on powers of County Treasury.
- (iv) **Deficit Financing:** Given the commitment to contain expenditures and revenue recovery measures put in place, fiscal deficit inclusive of grants is projected to decline and this will reduce the pending bills in the CDAs.

130. In order to increase efficiency and effectiveness of public spending, the County Government will enforce adherence to the Public Investment Management Regulations 2022 that aims to streamline initiation, execution and delivery of public investment projects. Departments shall be required to complete ongoing projects before commencing new projects in order to reduce the Government's exposure on stalled projects. Additionally, all PIM approved projects shall be required to factor environmental and climate related risks including carbon emission and disaster risk management as part of project appraisal.

Accrual Accounting

131. To further strengthen management of public resources, the Government is in the process of transitioning from cash to accrual basis to improve cash management and enhance financial and fiscal reporting. The accrual accounting will enable the Government to account for all assets and liabilities including all Government assets in the balance sheet. The maximum transition period allowed by the standard is three years. All financial assets, including bank accounts, will be recognized in the first year of transition. All other assets including natural resources will be recognized in the second and third year of transition.

Zero-based Budgeting Approach

132. The Government will also entrench the adopted Zero-Based Budgeting approach in preparing the FY 2025/26 and future budgets. The costing tool has been developed by the National treasury and integrated in the IFMIS budgeting

module to support standardized costing in estimating the budget baseline and check consistency with the latest expenditure ceiling to give credible base for preparation of budget estimates. The tool automatically calculates total sub-item cost per financial year, including the verified pending bills, and then sums all sub-items of a vote to the calculated baseline expenditure of the vote for each financial year (for recurrent and development expenditure).

Public Investment Management Reforms

133. To deliver value for money in public capital expenditure, the Government will continue to implement the Public Investment Management (PIM) Regulations. These regulations are designed to streamline the initiation, implementation, execution, and delivery of public investment projects. The County Departments and Agencies (CDAs) will be required to complete ongoing projects before starting new ones, thereby minimizing the Government's exposure to stalled initiatives and reducing fiscal risks. Furthermore, all ongoing and new projects approved under the PIM framework must assess environmental and climate-related risks. This includes evaluating carbon emissions and disaster risk management as part of the project assessments.
134. The roll out of the PIM Regulations by the County treasury and enhance the capacity of the Public Investment Management Information System (PIMIS) across all Departments and Agencies (CDAs) will improve the management of development projects in all sectors. All CDAs will be required to provide a comprehensive list of all their projects and this will promote transparency, accountability and digitization, and the PIMIS system. They will be required to submit all project proposals through the PIMIS system. In addition, the Government will update the PIM-PPP framework to enable capturing the PPP projects in PIMIS system.

Assets and Liabilities Management Reforms

135. To enhance the management of assets and liabilities in the public sector, the Government has initiated fiscal reforms geared towards automating and standardizing assets and inventory management in CDAs. This reform will enable Accounting Officers to have visibility of all assets and inventory under their control and facilitate optimal assets utilization. To enhance the management and utilization of public assets, the Government initiated the development of Assets Valuation Policy Framework for the public sector which will ensure completeness of the asset registers and facilitate transition to accrual accounting. Further, the Government has been undertaking physical verification to ascertain the existence of assets reported by the CDAs registers. Going forward, the Government plans to

develop an asset tagging framework to facilitate identification of public sector assets.

2.4.3 Deficit Financing Policy

136. Commitment to fiscal consolidation with a view to reducing fiscal deficits remains important to the Government in restraining accumulation of pending Bills. The County Government will source funds from the official sector (Multilateral and Bilateral) and commercial creditors. The key external official multilateral sources in the past for the National Government have been World Bank, International Monetary Fund (IMF) and African Development Bank, through the concessional windows of International Development Association (IDA) and African Development Fund (ADF). Other multilateral and bilateral Paris and non-Paris Club creditors have also contributed to GOK's external financing. These are potential financiers of development projects in Bungoma County.
137. Borrowing will be limited to financing of the budget gap for the various initiatives undertaken by the County in efforts to diversify and stimulate the economy. During this 3-year period of the MTDS, the County does not project to undertake any external borrowing under commercial terms but only on concessional terms. On other financing options as explored in this MTDS it includes 'existing' sources and also 'potential' sources that the County can consider seeking financing from.
138. Domestic Sources. Kenya's domestic debt market is growing to be vibrant. The National Government is keen on debt market development as one of its key priority objectives. Increased reliance on domestic debt helps mitigate government exposure to foreign currency risk. The domestic debt market is dominated by commercial banks as the main investors for government securities. Non-banks comprise of pension funds, insurance companies, building societies, financial institutions, and parastatals. These are potential sources of funding for Bungoma County.
139. Inspired by a pilot Public-Private Partnership program implemented in Makueni County between 2018 and 2021, Bungoma County and Amref started conversations around cooperation between Amref and the County. Private participation in public primary care is an innovative, efficient, and effective way of improving PHC.
140. Bungoma County and Amref have partnered to develop a program focused on strengthening Primary Health Care (PHC). To this end, Bungoma County Government and Amref entered into a Memorandum of Intent in July 2023 signed

by H.E the Governor Ken Lusaka. As agreed in this MoI, both Amref and Bungoma County are sharing the cost of the co-creation process, and the County has established a Technical Committee to work with Amref.

Webuye Medical Plaza

141. Following the ninth edition Africities Summit held in May 2022 in Kisumu, Kenya, the AfreximBank and United Cities and Local Government Association of Africa (UCGL) Africa are partnering with the Lake Region Economic Bloc (LREB) under the Africa Sub-Sovereign Government Network (AfSNET), on interventions aimed at fostering regional cooperation within local and county governments including promotion of intra-Africa Trade and unlocking new opportunities through investments that enhance spurring economic transformation
142. The County Government of Bungoma submitted a proposal for developing a new facility The Webuye Medical Plaza. The hybrid medical plaza is envisioned to comprise: a private wing; service delivery of 250 bed; consultant suites; renal and radiology units; theatres; cardiac diagnostic and catheterization labs; lifestyle and rehabilitation clinics; pharmacies; laboratories; morgue; laundry and kitchen facilities; mortuary; cancer and chemotherapy services conference buildings; as well as consultation clinics. the hospital is projected to accommodate over 120,000 inpatients and serve 500,000 outpatients annually. The project is estimated to cost USD 85 million, and this will open up medical tourism in Bungoma.

Misikhu Health Facility

143. The county in its quest to attain responsive, equitable, affordable, accessible and quality health care and sanitation for all, it is sourcing for funds to build a progressive, responsive and sustainable health care and sanitation system for accelerated attainment of the highest standard of health in the County.
144. From the county population integration into economic planning projections, there are enough level 2 (dispensaries) and level 4 hospitals. However, the current level 4 (sub county hospitals) is adequate but require additional health infrastructure to meet the standards.
145. In Webuye West subcounty, Misikhu Health Facility secured a grant of KES 250 million from the People's Republic of China to support infrastructure development and medical equipment acquisition. This grant will enable the facility to be upgraded from a Level 2 to a Level 4 hospital.
146. Given the strategic importance of this upgrade in improving healthcare access and service delivery in the region, the full operationalization and sustainability of the upgraded facility requires additional budgetary allocations from the County Government of Bungoma of Kshs 582,597,253.

Proposal for Development Impact Bond Health Financing in Bungoma County

147. The Department of Health and Sanitation, in collaboration with AMREF, seeks to implement a Development Impact Bond (DIB) health financing model in all health centers across the 45 wards of Bungoma County. This initiative aims to address the "Triple Threat Effect" among youth—teen pregnancies, HIV infections, and gender-based violence (GBV). Additionally, it will ensure the provision of youth-friendly health services to promote overall well-being and accessibility to essential healthcare.
148. The Development Impact Bond health financing initiative will focus on the following interventions:
- i. **Teen Pregnancy Prevention:** Comprehensive sexual and reproductive health education, access to contraceptives, and peer mentorship programs.
 - ii. **HIV Prevention and Management:** Voluntary testing and counseling, PrEP and ART accessibility, and community awareness campaigns.
 - iii. **GBV Prevention and Response:** Establishment of safe spaces, legal and psychological support, and training of health personnel on GBV case management.
 - Youth-Friendly Services:
 - Health education and awareness.
 - Mental health and counseling services.
 - Fitness and physical activities for holistic well-being.
 - Community outreach and advocacy programs.
 - Sexual and reproductive health services tailored for youth.
149. The County Government of Bungoma will play a critical role in ensuring the success of the initiative by:
- Providing necessary infrastructure support across all health centers.
 - Procuring and installing medical equipment required for effective service delivery.
 - Supplying TVs and other digital tools for information dissemination and entertainment in youth-friendly spaces.
 - Ensuring the availability of essential health products and technologies.
 - Conducting mapping and baseline surveys to assess community health needs and track project impact.

III. BUDGET FOR FY 2025/26 AND THE MEDIUM TERM

3.1 Fiscal Framework Summary for FY 2025/26 and the medium-term budget

150. The FY 2025/26 and the medium-term budget is based on the Government's policy priorities and macroeconomic policy framework set out in Chapter I and Chapter II. To support the Bottom - Up Economic Transformation Agenda and County Government Agenda on quality health and transformative infrastructure. The Government will continue with the growth fiscal consolidation plan by containing expenditures and enhancing mobilization of revenues to slow down growth in pending bills without compromising service delivery.

Revenue Projections

151. In FY 2025/26, the County total resource envelope including Appropriation-in-Aid (A.i.A) is estimated at Kshs. 15.40 billion Showing a decrease from the projected Kshs. 15.59 billion in the FY 2024/25 Approved Budget Estimates. Of this, Equitable share from the National Government is projected at Kshs. 11.69 billion, Grants from both the National Government and Development Partners are projected at Kshs. 2.23 billion. The local revenue will amount to Kshs. 671 million and Appropriation in Aid of Kshs 816 million in FY 2025/26 which is a decrease from the projected Kshs. 1.19 billion and Kshs. 1.06 billion in FY 2024/25 respectively as indicated in **Table 10**. The own source Revenue performance will be underpinned by the ongoing reforms in tax policy and revenue administration measures geared towards expanding the tax base and improving tax compliance.

152. The total county resource envelope indicates a decrease of Kshs. 440.6 million translating to 3.0 percent decrease from the County Budget Review Outlook Paper 2024 and an indicative increment of Kshs. 517.68 million on the county's equitable share as per the approved CARA 2024.

153. The County has committed to achieve its estimated local revenue targets by enforcing its revenue enhancement measures and securing Health Management System as well as migrating to the IFMIS platform to avoid revenue leakages and increase efficiency.

Table 10: Revenue Projections FY 2025/26 and the Medium Term

No	Revenue Source	2024/25	FY 2025/26			FY 2026/27	FY 2027/28
			CBROP 2024	Variance	CFSP 2025		
1	Total Equitable share	11,543,041,769	11,500,469,484	187,879,268	11,688,348,752	12,272,766,190	12,886,404,499
	Exchequer	11,543,041,769	11,500,469,484	187,879,268	11,688,348,752	12,272,766,190	12,886,404,499
	Equitable share B/f		-	-	-	-	-
	Retention Brought forward			-		-	-
2	Local generated Revenue	1,193,245,422	1,235,439,111	(564,381,663)	671,057,448	704,610,320	739,840,836
	Land Rates	163,814,018	163,649,332	(105,332,357)	58,316,975	61,232,824	64,294,465
	Alcoholic Drinks Licenses	25,253,042	26,515,694	(16,529,136)	9,986,559	10,485,887	11,010,181
	Single Business Permits	176,148,442	184,955,864	(77,754,547)	107,201,317	112,561,383	118,189,452
	Application Fees	10,537,000	11,063,850	(3,558,558)	7,505,292	7,880,557	8,274,585
	Renewal fees	15,348,870	16,116,314	(5,636,732)	10,479,582	11,003,561	11,553,739
	Conservancy Fees	18,551,802	19,479,392	(760,490)	18,718,903	19,654,848	20,637,590
	Fire Fighting	44,852,475	47,095,099	(17,170,638)	29,924,461	31,420,684	32,991,718
	Advertisement Fees	48,957,759	51,405,647	(19,351,045)	32,054,602	33,657,332	35,340,198
	Noise Emission Permit	2,273,388	2,387,057	(1,067,077)	1,319,980	1,385,979	1,455,278
	Quarrying and Royalties	4,785,074	5,024,328	(2,246,006)	2,778,322	2,917,238	3,063,100
	Food Hygiene Licenses	30,137,645	31,644,528	(26,947,648)	4,696,879	4,931,723	5,178,309
	Car Parking Fees	19,593,151	20,572,808	(9,196,582)	11,376,226	11,945,038	12,542,290
	Bodaboda Parking Fees	8,361,979	8,780,078	(3,924,924)	4,855,154	5,097,912	5,352,808
	Burial Fees	124,000	130,200	(58,203)	71,997	75,597	79,377
	House Rent	12,510,270	13,135,783	470,472	13,606,255	14,286,568	15,000,897
	Registration of schools	4,205,000	4,415,250	(1,973,732)	2,441,518	2,563,594	2,691,774
	Stadium Hire	3,773,830	3,962,521	(2,874,915)	1,087,607	1,141,987	1,199,087
	Plan Approval	28,241,588	29,653,667	(15,514,778)	14,138,889	14,845,834	15,588,126
	Inspection Fee	4,173,555	4,382,233	(2,750,822)	1,631,410	1,712,981	1,798,630
	Occupational Permits	730,378	766,897	(342,823)	424,074	445,278	467,542
	Ground Fees	5,365,838	5,634,130	(2,518,603)	3,115,527	3,271,303	3,434,868
	Market Fees	80,110,046	84,115,548	(37,601,844)	46,513,704	48,839,389	51,281,358
	Enclosed Bus Park Fee	65,362,848	68,630,990	5,326,278	73,957,268	77,655,131	81,537,888
	Slaughter house Fees	20,954,007	22,001,707	(14,932,262)	7,069,445	7,422,917	7,794,063
	Plot Transfer	454,672	477,406	(213,413)	263,993	277,192	291,052
	Mabanga ATC-Hospitality and sale of farm produce	42,924,377	45,070,596	(11,709,727)	33,360,868	35,028,911	36,780,357
	Impound Charges	2,706,094	2,841,399	(1,270,179)	1,571,219	1,649,780	1,732,269

No	Revenue Source	2024/25	FY 2025/26			FY 2026/27	FY 2027/28
			CBROP 2024	Variance	CFSP 2025		
	Livestock Movement Permits	10,429,233	1,837,500	4,217,948	6,055,448	6,358,221	6,676,132
	Cess	100,014,389	105,015,108	(56,072,799)	48,942,309	51,389,425	53,958,896
	Market Stalls Rent	4,260,470	4,473,494	(1,999,769)	2,473,725	2,597,412	2,727,282
	Stock Sales	15,596,617	16,376,448	(7,320,700)	9,055,749	9,508,536	9,983,963
	Sale of Fertilizer	163,000,000	171,150,000	(98,650,000)	72,500,000	76,125,000	79,931,250
	Weights and Measures	2,877,531	3,021,408	(1,350,648)	1,670,760	1,754,298	1,842,013
	Bank Commissions	7,920,000	8,316,000	6,910,496	15,226,496	15,987,821	16,787,212
	Imprest recovery	5,000,000	5,250,000	(2,346,887)	2,903,113	3,048,269	3,200,682
	Physical Planning fees	334,351	351,068	(156,937)	194,132	203,838	214,030
	Change of User Fees	196,410	206,230	(92,190)	114,040	119,742	125,729
	Consent to charge	279,613	293,594	(131,244)	162,350	170,467	178,990
	Survey fees	781,330	820,397	(366,739)	453,658	476,341	500,158
	Cooperative Audit fees	3,029,367	3,180,835	(1,421,916)	1,758,919	1,846,865	1,939,208
	Payroll product	273,022	286,673	(128,150)	158,523	166,449	174,771
	Fisheries	5,523,366	5,799,534	(4,168,124)	1,631,410	1,712,981	1,798,630
	Mabanga AMC: Hire of Machinery	5,000,000	5,250,000	(2,530,983)	2,719,017	2,854,968	2,997,716
	Material testing	4,051,688	4,254,272	(1,901,771)	2,352,502	2,470,127	2,593,633
	Salary Recovery	3,517,012	3,692,863	(1,650,806)	2,042,057	2,144,159	2,251,367
	Hire of Machinery	4,866,853	5,110,196	(4,566,392)	543,803	570,994	599,543
	Penalties	16,043,022	16,845,173	(15,213,763)	1,631,410	1,712,981	1,798,630
3	Aids in Appropriation	1,063,647,395	1,116,829,765	(300,000,000)	816,829,765	857,671,253	900,554,816
	Health and Sanitation.	1,063,647,395	1,116,829,765	(300,000,000)	816,829,765	857,671,253	900,554,816
	Lands, Urban and Physical Planning		-	-	-	-	-
	Public Administration		-	-	-	-	-
	County Secretary		-	-	-	-	-
4	Conditional grants -Development Partners	1,301,608,119	1,301,608,119	352,500,000	1,654,108,119	1,366,688,525	1,435,022,951
	Universal Health care Project		-	-	-	-	-
	DANIDA	13,698,750	13,698,750	-	13,698,750	14,383,688	15,102,872
	ASDSP II	-	-	-	-	-	-
	Kenya Devolution support programme-R	37,500,000	37,500,000	-	37,500,000	39,375,000	41,343,750
	Kenya Devolution support programme- Level 2			352,500,000	352,500,000		
	UNICEF	1,571,000	1,571,000	-	1,571,000	1,649,550	1,732,028
	Urban Support programme development	100,434,139	100,434,139	-	100,434,139	105,455,846	110,728,638
	FLLOCA - Water	11,000,000	11,000,000	-	11,000,000	11,550,000	12,127,500

No	Revenue Source	2024/25	FY 2025/26			FY 2026/27	FY 2027/28
			CBROP 2024	Variance	CFSP 2025		
	Climate change grant	153,488,888	153,488,888	-	153,488,888	161,163,332	169,221,499
	Covid 19 Grant	-	-	-	-	-	-
	Urban Support programme Recurrent	35,000,000	35,000,000	-	35,000,000	36,750,000	38,587,500
	III) KISP II (Kenya Informal Settlement Improvement Project)	297,400,190	297,400,190	-	297,400,190	312,270,200	327,883,709
	KOICA	500,000,000	500,000,000	-	500,000,000	525,000,000	551,250,000
	NAVCDP	151,515,152	151,515,152	-	151,515,152	159,090,910	167,045,455
5	Conditional grants -National Government	487,904,999	689,454,999	(116,631,580)	572,823,419	461,427,749	484,499,136
	SHIF Reimbursement	105,600,000	105,600,000	-	105,600,000	110,880,000	116,424,000
	UNFPA	7,400,000	7,400,000	-	7,400,000	7,770,000	8,158,500
	Community Health Promoters	107,400,000	107,400,000	-	107,400,000	112,770,000	118,408,500
	Leasing of medical equipment		-	-	-	-	-
	Development for youth Polytechnics		-	-	-	-	-
	Fuel Levy Fund	184,554,999	184,554,999	-	184,554,999	193,782,749	203,471,886
	REREC	45,000,000	-	-	-	-	-
	KELCLOP	37,950,000	34,500,000	-	34,500,000	36,225,000	38,036,250
	Aggregated Industrial Park Grant		250,000,000	(116,631,580)	133,368,420	-	-
	Empowerment Funds	-	-	-	-	-	-
	Emergency		-	-	-	-	-
	Total	15,589,447,704	15,843,801,478	(440,633,975)	15,403,167,503	15,663,164,037	16,446,322,239

Source: County Treasury

Expenditure Projections

154. Overall expenditure for FY 2025/26 is projected at Kshs 15.40 billion compared to the approved estimates of Kshs 15.59 billion for FY 2024/25. These expenditures comprise of recurrent of Kshs. 9.71 billion (63.04 percent of the total Budget) and development of Kshs 5.69 billion (36.96 percent of the total Budget) with an allocation of Kshs. 100 million for an Emergency fund.
155. The County fiscal projections provide comparisons between the updated projections in the CBROP 2024 and the CFSP 2025 for the financial year 2025/26 and in the medium term. The deviations, in the revision of revenues and expenditures are due to the base effect on revenue forecast and macroeconomic assumptions contained in this CBROP, which will be firmed up in the context of the CFSP 2025. The County Government will not deviate from the fiscal responsibility principles but will make appropriate modifications to the financial objectives contained in the latest CFSP to reflect the changed circumstances. (Table 11)

Table 11: Fiscal projections

ITEM	FY 2022/23	2023/24		2024/25		2025/26		2026/27		2027/28		2028/29
	Actual	SuppII	Actual	Approved Budget	CBROP 23	CFSP25	CBROP 24	CFSP 26	CBROP 25	CFSP26	CBROP 27	CBROP 28
Total Expenditure and Net lending	12,752,901,294	15,243,651,077	11,944,358,133	15,589,447,702	15,589,447,702	15,403,167,503	15,861,270,059	15,663,164,037	15,741,278,116	16,446,322,239	16,528,342,022	17,354,759,123
Total departmental Expenses	9,932,380,751	9,959,343,755	8,847,399,944	10,621,087,033	10,621,087,033	9,710,207,721	10,892,909,390	10,937,804,099	10,937,804,099	11,484,694,304	11,484,694,304	12,058,929,019
Departmental Recurrent	4,411,652,225	3,589,678,408	2,945,160,873	3,789,036,014	3,789,036,014	3,076,441,436	4,060,858,371	3,972,349,500	3,972,349,500	4,170,966,974	4,170,966,974	4,379,515,323
Personnel emoluments	5,520,728,526	6,369,665,347	5,920,825,517	6,832,051,019	6,832,051,019	6,633,766,285	6,832,051,019	6,965,454,599	6,965,454,599	7,313,727,329	7,313,727,329	7,679,413,696
Personnel as a% of total revenues	40	42%	50%	44%	44%	43.07%	43%	44%	44%	44%	44%	44%
Development	2,820,520,543	5,284,307,323	3,115,544,635	4,968,360,669	4,968,360,669	5,692,959,782	4,968,360,669	5,235,521,779	5,235,521,779	5,497,297,868	5,497,297,868	5,772,162,761
Development as % of departmental Expenditures	22	35%	26%	32%	34%	37%	31	33	33	33	33	33

County Allocati ons							0	0	0	0	0	0
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Source: County Treasury

Deficit Financing

156. Based on the resource requirements as per the Annual development Plan 2025/26 which is Kshs. 25.89 billion and the county resource envelope is estimated at Kshs. 15.40 billion, creating a fiscal deficit (including grants) of Kshs 10.49 billion in the FY 2025/26. This deficit will be financed by a combination of approaches, including making official request to national government for specific support, proposals to Development partners, ramping up local revenue collection, especially AIA and borrowing from the market at negotiated rates subject to the provisions of the County Medium Term Debt Management Paper 2025/26 – 2026/27.
157. The County treasury has a directorate for revenue Mobilization whose mandate is:
- (i) Ensure that funds flow for devolved functions is in conformity with the Constitution and attendant regulations of the PFMA Act.
 - (ii) Ensure alignment of County external resources to CIDPs and County priorities.
 - (iii) Consolidate and offer a collective county voice which informs effective design and implementation of programmes supported by external resources.
 - (iv) Advocate for direct funding to county for development programmes by development partners.
 - (v) Increasing linkages between County Government and funding/investment opportunities.
 - (vi) Participate in Resource Mobilization Intergovernmental Forums and sector working groups.
 - (vii) Represent County Government in national, regional, and international dialogue/learning on effective foreign aid/investment.

3.2 FY 2025/26 and Medium-Term Budget Priorities

158. The FY 2025/26 and the Medium-Term Budget will be anchored on the CIDP III, implementation and sustainability of the Bottom-up Economic Transformation Agenda (BETA). The Government will continue to implement policy reforms and program interventions to reduce the cost of living and improve livelihoods.
159. The critical focus here is that of ensuring poverty reduction after a series of negative shocks that is the underlying critical factor, while at the same time fostering a

sustainable inclusive economic transformation through the Bottom-Up Economic Transformation Agenda. This is meant to reverse the economic recession and ignite economic recovery.

160. This Development Agenda recognizes the importance of managing the cost of living through well-functioning markets to enhance productivity, availability and affordability of goods and services for all citizens. This is geared towards economic turnaround and inclusive growth and aims to increase investments in at least five sectors envisaged to have the largest impact on the economy as well as household welfare. These include: Agricultural Transformation, Micro, Small and Medium Enterprise (MSME), Housing and Settlement, Health Care, Digital Superhighway and Creative Industry.
161. The FY 2025/26 and the Medium-Term Budget will be based on MTP IV and will build on the progress made in the previous financial years. The County Government will continue to address policy, legal, regulatory, and governance issues as a matter of priority to ensure optimal use of resources. To create fiscal space and guarantee appropriate phasing out of expenditure programmes, SWGs will undertake a thorough review of proposed MDAs Budgets for the FY2025/26 and the Medium Term and ensure that Budgets are directed towards improving productivity and achievement of MTP IV objectives.
162. In this regard, public spending will be directed towards the most critical needs of the County with the aim of achieving quality output and outcomes with optimum utilization of resources. Further, the county will ensure CDAs' requests for resources consider the resource constraints considering the fiscal consolidation policy considering:
- (i) Responsible management of public resources.
 - (ii) Building a resilient, more productive, and competitive county economy.
 - (iii) Delivering better public services within a tight fiscal environment, and
 - (iv) The need to deepen governance, anti-corruption, and public financial management reforms to guarantee transparency, accountability, and efficiency in public spending.
 - (v) The need to allocate resources based on people's felt needs and the impact they promise to deliver.
 - (vi) The need to focus on affordability, strict prioritization, and sustainability of interventions.

Flagship Projects/ Legacy projects

163. In the medium term, the County continues direct resources towards the completion of its strategic development agenda. This will be done through partnerships with National Government and development partners. The priority projects include; completion and equipping of the 300 and 100 bed capacity maternal/child blocks at Bungoma County Referral Hospital and Sirisia Sub County Hospital respectively; Expansion and Modernizing of Masinde Muliro Stadium; Equipping of the County Dairy Processor at Webuye; Completion of Brigadier- Misikhu Road and dualling of 6.5Km of the high traffic section of Mumias- Bungoma Road (C-33) from Kanduyi Junction to Sang'alo Junction, issuance of planting and top dressing certified fertilizer, seeds and crop insurance to at least 750 beneficiaries per ward, street lighting, trade loans, youth, women and disability funds among others. Table 12 provides details of the county strategic development projects and the proposed funding in phases.

Table 12: Flagship and other projects funding projections

Name of the project	Project Cost	Total payment	2024/25 Allocation	2025/26 Allocation
Masinde Muliro Stadium	807,386,387	711,110,973	95,386,387	72,889,027
High Altitude	76,000,000	45,000,000	58,430,681	0
Construction of office block (CPSB)	60,000,000	0	11,756,148	16,819,222
Construction of office block	498,880,128	50,000,000	15,003,920	70,000,000
Proposed construction of governor's residence	40,120,900	0	20,120,200	3,591,580
Proposed construction of deputy governor's residence	35,980,200	0	5,980,900	3,000,000
Construction of phase 2 of modern market stalls and bus-park at Kanduyi	247,219,003	51,121,900	145,500,000	12,000,000
Construction of 300 bed Maternal and Child Health Ward at Bungoma County Referral Hospital	299,665,437	256,000,000	15,325,681	50,000,000
Construction of Maternal and Child Health Ward at Sirisia Sub County Hospital	80,854,204	59,408,844	12,811,465	20,000,000
Construction of Kanduyi - Sang'alo Junction to dual carriage Road (C33)	1,727,249,515	1,581,233,639	105,000,000	110,250,000
Upgrading of Misikhu Brigidia road	1,115,939,198	597,179,324	370,000,000	148,759,874
Upgrading of A1 (Salmond view -River Khalaba Road)	179,874,840	31,401,608	74,500,000	73,973,232
Construction of Modern Market in Kamukuywa	331,207,513	72,032,468	190,390,081	30,000,000
Grand Total	5,500,377,325	3,454,488,756	1,120,205,463	611,282,935

Source: County Treasury

164. Analysis of table above shows that the County does not have sufficient fiscal space to implement all the flagship projects at a go. The preferred approach which is more sustainable is to identify one or two high impact priorities and provide sufficient resources to see them through within two financial years, with the rest being phased accordingly. **Table 13** highlights the county Legacy projects.

Strategic projects (Legacy)

165. The county longterm and medium-term plans are themed “**Accelerating socioeconomic transformation to a more competitive, inclusive and resilient economy: A Bottom-Up Approach**”. In implementing this theme, the County Government will leverage on the National Government agenda that is geared towards economic turnaround and inclusive growth which aims to increase investments in; Micro, Small and Medium Enterprise (MSME); Housing and Settlement; Healthcare; Digital Superhighway and Creative Industry.

166. This phase of development will emphasize the following key transformational projects in the medium term;

- i. To improve access to sustainable, reliable, secure, affordable and efficient transport network:
 - **Completion of Brigadier- Misikhu Road**
- ii. To develop, promote and manage a vibrant sports industry for a cohesive, competent and productive society:
 - **Construction of phase 3 of Chemoge High Altitude Centre**
- iii. To provide an enabling environment for sustainable trade, investment, industrialization and tourism:
 - **Construction of Kanduyi Urban Bus Park and market**
 - **Construction of modern market at Kamukuywa**

Table 13: Strategic projects

Name of the project	Project Cost	Total payment	2024/25 Allocation	2025/26 Allocation
High Altitude	76,000,000	45,000,000	58,430,681	0
Construction of phase 2 of modern market stalls and bus-park at Kanduyi	247,219,003	51,121,900	145,500,000	12,000,000
Upgrading of Misikhu Brigidia road	1,115,939,198	597,179,324	370,000,000	148,759,874
Construction of Modern Market in Kamukuywa	331,207,513	72,032,468	190,390,081	30,000,000
Grand Total	1,770,365,714	765,333,692	764,320,762	190,759,874

3.3 Budgetary allocation for FY 2025/26 and the Medium Term

167. The total budget for FY 2025/26 is projected at Kshs 15.40 billion and the allocation to the two arms of the County Government is summarized in Table 21. The CFSP 2025 has provided for the County Assembly Expenditure Ceilings at Kshs. 1.21 billion which is higher than the Commissions' recommendation to the Senate of Kshs. 969.22 million which may be approved with or without amendments. The county treasury allocated a total of Kshs. 242.8 million on non-ceiling programmes in the County Assembly i.e construction of office Chambers.

Table 14: Summary Budget Allocations for the FY2024/25 – 2027/28

Details	Financial Years			
	Approved Original Budget	CFSP Projections		
	2024/25	2025/26	2026/27	2027/28
County Executive (Governor)	762,301,080	730,311,902	766,827,497	805,168,872
County CDAs	13,470,196,189	13,460,748,062	14,133,785,465	14,840,474,738
County Assembly	1,356,950,433	1,212,107,539	1,272,712,916	1,336,348,562
Totals	15,589,447,702	15,403,167,503	16,173,325,878	16,981,992,172
% Share in total expenditure				
County Executive	91.30%	92.13%	92.13%	92.13%
County Assembly	8.70%	7.87%	7.87%	7.87%

Source: County Treasury

Criteria for Resource Allocation

168. The budgeting process for the priority programmes will be done through a value chain approach. This process ensures there is no break in the cycle in the resource allocations for a value chain. The process also ensures adequate resources are allocated to any entity along the value chain and helps to eliminate duplication of roles and budgeting of resources.

169. The County Government is operating under constrained fiscal environment. In view of this, the Zero-Based Budgeting (ZBB) approach has been adopted to guide the prioritization and allocation of the scarce resources to projects and programmes. Under this approach, the budgeting process will focus on allocating limited resources based on programme efficiency and requirement rather than incremental budgeting which is based on history. Consequently, all expenditure on programmes to be included in the FY 2025/26 Budget must be justified afresh for the forthcoming financial year and over the medium term.

170. SWGs are therefore required to re-evaluate all the existing programmes using appropriate costing methodologies while coming up with the preliminary baseline requirements for the existing/planned activities, projects, and programmes to be funded in the FY 2025/26 and Medium Budget. In this regard, the principles of efficiency, effectiveness and economy of public spending shall strictly be enforced by ensuring low-priority expenditures give way to high priority service delivery programmes. SWGs should eliminate wasteful expenditures and pursue priorities which are aimed at safeguarding livelihoods, creating jobs, reviving businesses and economic recovery.

171. The Government will continue to pursue priorities which are aimed at safeguarding livelihoods, creating jobs, reviving businesses and economic recovery. In addition, provision of core services, ensuring equity and minimizing costs through the elimination of duplication and inefficiencies will be prioritized. Realization of these objectives will have implications in the budget ceilings to be provided in CFSP 2025. The following will serve as the criteria to guide prioritization and final allocation of resources:

- i. The programme performance review findings for the ongoing programmes
- ii. Linkage of the programme with the objectives of the CIDP 2023 - 2027 and MTP IV.
- iii. Completion of on-going projects, stalled projects and payment of verified pending bill;
- iv. Degree to which a programme addresses poverty and job creation interventions;
- v. Degree to which the programme addresses the core mandate of the CDAs;
- vi. The extent to which programmes are addressing all-inclusive growth and development based on sustainability, resiliency, green growth and empowerment;
- vii. Programmes that support mitigation and adaptation of climate change;
- viii. Cost effectiveness, efficiency and sustainability of the programme;
- ix. Immediate response to the requirements of the implementation of the County functions and The Constitution;
- x. Requirements for furtherance and implementation of the Constitution.
- xi. Management decision on resource allocation

172. Based on these broad guidelines, each sector is expected to develop and document the criteria for resource allocation within the resource envelope. Further, SWGs shall undertake a reprioritization exercise to take into account the following:

- i. Removal of the one-off expenditure for the baseline;
- ii. Identify the programmes/projects that are of low priority and come up with savings which should be directed to high priority programmes;

- iii. Detailed explanation for rescheduling of projects where it has been done. CDAs should also indicate the savings and financial implications of rescheduling projects and activities; and
 - iv. The county CDAs whose proposed expenditure and investment programmes are to be financed from the budget of the National Government parent ministry or development partners; and
 - v. Proposals are accommodated within the respective Sector ceilings.
173. The baseline estimates reflect the current departmental spending levels in sector programmes. In the recurrent expenditure category, non-discretionary expenditures take first charge. These include payment of public debts and interest therein, salaries for staff and pensions.
174. Development expenditures have been allocated based on the flagship projects in Vision 2030, the Economic Recovery Agenda and the MTP IV and CIDP III priorities. The following criteria was used in apportioning capital budget:
- a. *On-going projects*: emphasis was given to completion of on-going capital projects and in particular infrastructure projects with high impact on poverty reduction, equity, and employment creation.
 - b. *Counterpart funds*: priority was also given to adequate allocations for donor counterpart funds which is the portion that the Government must finance in support of the projects financed by development partners.
 - c. *Post COVID-19 Recovery*: Consideration was further given to interventions supporting Post COVID-19 recovery; and
 - d. *Strategic policy interventions*: further priority was given to policy interventions covering the entire nation, regional integration, social equity, and environmental conservation.

3.4 Details of Sector Priorities

175. The medium-term budget framework for 2025/26 – 2027/28 provides the projected baseline ceilings for the FY2024/25 and the medium-term and has considered the need to ensure that resource allocation is aligned to prioritized programmes in the CIDP III. The CFSP Sector ceilings were enhanced on account of additional programmes, completion of ongoing projects, payment of pending bills and revision of the own source revenue targets as indicated in table 22

Table 15: Summary of Budget Allocations for the FY 2023/24 – 2027/28

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS			% Share in Total Ministerial Expenditure				
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
Agriculture and Irrigation	Grand total	941,887,234	811,041,943	397,394,285	417,263,999	438,127,199	6.18	5.20	2.58	2.58	2.58
	Rec. Sub Total	190,338,881	214,559,291	30,285,132	31,799,389	33,389,358	1.25	1.38	0.20	0.20	0.20
	Compensation to employees	161,768,454	190,821,116	0	0	0	1.06	1.22	0.00	0.00	0.00
	Operations and Maintenance	28,570,427	23,738,175	30,285,132	31,799,389	33,389,358	0.19	0.15	0.20	0.20	0.20
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Dev. Sub Total	751,548,353	596,482,652	367,109,153	385,464,611	404,737,841	4.93	3.83	2.38	2.38	2.38
	Equitable share funded projects	187,434,526	439,967,500	215,594,001	226,373,701	237,692,386	1.23	2.82	1.40	1.40	1.40
	Grants	564,113,827	156,515,152	151,515,152	159,090,910	167,045,455	3.70	1.00	0.98	0.98	0.98
Livestock and fisheries	Grand Total	243,677,590	217,455,180	60,041,466	63,043,539	66,195,716	1.60	1.39	0.39	0.39	0.39
	Rec. Sub Total	150,548,615	144,079,991	13,822,903	14,514,048	15,239,751	0.99	0.92	0.09	0.09	0.09
	Compensation to employees	139,146,080	130,915,321	0	0	0	0.91	0.84	0.00	0.00	0.00
	Operations and	11,402,535	13,164,670	13,822,903	14,514,048	15,239,751	0.07	0.08	0.09	0.09	0.09

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS			% Share in Total Ministerial Expenditure				
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Maintenance										
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Dev. Sub Total	93,128,975	73,375,189	46,218,563	48,529,491	50,955,966	0.61	0.47	0.30	0.30	0.30
	Equitable share funded projects	22,225,926	35,425,189	11,718,563	12,304,491	12,919,716	0.15	0.23	0.08	0.08	0.08
	Grants	70,903,049	37,950,000	34,500,000	36,225,000	38,036,250	0.47	0.24	0.22	0.22	0.22
Co-op development	Grand total	38,390,058	32,850,698	15,258,536	16,021,463	16,822,536	0.25	0.21	0.10	0.10	0.10
	Rec. Sub Total	28,390,058	24,938,159	6,950,370	7,297,889	7,662,783	0.19	0.16	0.05	0.05	0.05
	Compensation to employees	19,818,758	18,318,759	0	0	0	0.13	0.12	0.00	0.00	0.00
	Operations and Maintenance	8,571,300	6,619,400	6,950,370	7,297,889	7,662,783	0.06	0.04	0.05	0.05	0.05
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Dev. Sub Total	10,000,000	7,912,540	8,308,166	8,723,574	9,159,753	0.07	0.05	0.05	0.05	0.05
	Equitable share funded projects	10,000,000	7,912,540	8,308,166	8,723,574	9,159,753	0.07	0.05	0.05	0.05	0.05
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
Tourism and Environment	Grand total	778,717,152	639,755,502	593,891,837	623,586,429	654,765,750	5.11	4.10	3.86	3.86	3.86

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS			% Share in Total Ministerial Expenditure				
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Rec. Sub Total	377,935,209	67,166,837	27,602,949	28,983,096	30,432,251	2.48	0.43	0.18	0.18	0.18
	Compensation to employees	27,782,306	39,864,336	0	0	0	0.18	0.26	0.00	0.00	0.00
	Operations and Maintenance	328,042,019	27,302,501	16,602,949	17,433,096	18,304,751	2.15	0.18	0.11	0.11	0.11
	Grants	22,110,884	11,000,000	11,000,000	11,550,000	12,127,500	0.15	0.07	0.07	0.07	0.07
	Dev. Sub Total	400,781,943	572,588,665	566,288,888	594,603,332	624,333,499	2.63	3.67	3.68	3.68	3.68
	Equitable share funded projects	0	419,099,777	412,800,000	433,440,000	455,112,000	0.00	2.69	2.68	2.68	2.68
	Grants	400,781,943	153,488,888	153,488,888	161,163,332	169,221,499	2.63	0.98	1.00	1.00	1.00
Water and Natural Resources	Grand total	271,247,394	756,403,380	624,284,474	655,498,698	688,273,633	1.78	4.85	4.05	4.05	4.05
	Rec. Sub Total	63,605,249	75,513,691	60,315,674	63,331,458	66,498,031	0.42	0.48	0.39	0.39	0.39
	Compensation to employees	36,272,013	46,092,640	0	0	0	0.24	0.30	0.00	0.00	0.00
	Operations and Maintenance	27,333,236	29,421,051	60,315,674	63,331,458	66,498,031	0.18	0.19	0.39	0.39	0.39
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS			% Share in Total Ministerial Expenditure				
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Dev. Sub Total	207,642,145	680,889,689	563,968,800	592,167,240	621,775,602	1.36	4.37	3.66	3.66	3.66
	Equitable share funded projects	207,642,145	180,889,689	63,968,800	67,167,240	70,525,602	1.36	1.16	0.42	0.42	0.42
	Grants	0	500,000,000	500,000,000	525,000,000	551,250,000	0.00	3.21	3.25	3.25	3.25
Roads and Public works	Grand total	1,246,541,914	1,355,884,291	685,409,783	719,680,272	755,664,286	8.18	8.70	4.45	4.45	4.45
	Rec. Sub Total	113,463,594	129,135,678	40,759,393	42,797,363	44,937,231	0.74	0.83	0.26	0.26	0.26
	Compensation to employees	85,121,330	88,265,741	0	0	0	0.56	0.57	0.00	0.00	0.00
	Operations and Maintenance	28,342,264	40,869,937	40,759,393	42,797,363	44,937,231	0.19	0.26	0.26	0.26	0.26
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Dev. Sub Total	1,133,078,320	1,226,748,613	644,650,390	676,882,910	710,727,055	7.43	7.87	4.19	4.19	4.19
	Equitable share funded projects	1,133,078,320	1,042,193,614	460,095,391	483,100,161	507,255,169	7.43	6.69	2.99	2.99	2.99
	Grants	0	184,554,999	184,554,999	193,782,749	203,471,886	0.00	1.18	1.20	1.20	1.20
Education	Grand total	1,642,860,383	1,583,181,111	154,823,986	162,565,185	170,693,445	10.78	10.16	1.01	1.01	1.01
	Rec. Sub Total	1,207,158,383	1,462,031,111	87,570,952	91,949,500	96,546,975	7.92	9.38	0.57	0.57	0.57

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS			% Share in Total Ministerial Expenditure				
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Compensation to employees	1,181,980,913	1,197,255,254	0	0	0	7.75	7.68	0.00	0.00	0.00
	Operations and Maintenance	25,177,470	264,775,857	87,570,952	91,949,500	96,546,975	0.17	1.70	0.57	0.57	0.57
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Dev. Sub Total	435,702,000	121,150,000	67,253,034	70,615,686	74,146,470	2.86	0.78	0.44	0.44	0.44
	Equitable share funded projects	435,702,000	121,150,000	67,253,034	70,615,686	74,146,470	2.86	0.78	0.44	0.44	0.44
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
Vocational training	Grand total	32,821,730	48,500,000	80,925,000	84,971,250	89,219,813	0.22	0.31	0.53	0.53	0.53
	Rec. Sub Total	8,421,730	8,500,000	8,925,000	9,371,250	9,839,813	0.06	0.05	0.06	0.06	0.06
	Compensation to employees	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Operations and Maintenance	8,421,730	8,500,000	8,925,000	9,371,250	9,839,813	0.06	0.05	0.06	0.06	0.06
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Dev. Sub Total	24,400,000	40,000,000	72,000,000	75,600,000	79,380,000	0.16	0.26	0.47	0.47	0.47

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS			% Share in Total Ministerial Expenditure				
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Equitable share funded projects	5,400,000	25,000,000	72,000,000	75,600,000	79,380,000	0.04	0.16	0.47	0.47	0.47
	Grants	19,000,000	15,000,000	0	0	0	0.12	0.10	0.00	0.00	0.00
Health	Grand total	3,157,261,291	3,261,548,092	378,664,207	397,597,417	417,477,288	20.71	20.92	2.46	2.46	2.46
	Rec. Sub Total	2,915,002,484	3,115,227,933	175,234,875	183,996,619	193,196,450	19.12	19.98	1.14	1.14	1.14
	Compensation to employees	2,757,964,682	2,871,838,042	0	0	0	18.09	18.42	0.00	0.00	0.00
	Operations and Maintenance	99,028,021	113,320,141	45,165,125	47,423,381	49,794,550	0.65	0.73	0.29	0.29	0.29
	Grants	58,009,781	130,069,750	130,069,750	136,573,238	143,401,899	0.38	0.83	0.84	0.84	0.84
	Dev. Sub Total	242,258,807	146,320,159	203,429,332	213,600,799	224,280,839	1.59	0.94	1.32	1.32	1.32
	Equitable share funded projects	242,258,807	146,320,159	203,429,332	213,600,799	224,280,839	1.59	0.94	1.32	1.32	1.32
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
Facilities	Grand total	825,744,191	1,169,247,401	816,829,765	857,671,253	900,554,816	5.42	7.50	5.30	5.30	5.30
	Rec. Sub Total	825,744,191	1,169,247,401	816,829,765	857,671,253	900,554,816	5.42	7.50	5.30	5.30	5.30

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS			% Share in Total Ministerial Expenditure				
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Compensation to employee	3,500,000	0	0	0	0	0.02	0.00	0.00	0.00	0.00
	Operations and Maintenance	822,244,191	1,063,647,401	711,229,765	746,791,253	784,130,816	5.39	6.82	4.62	4.62	4.62
	Grants	0	105,600,000	105,600,000	110,880,000	116,424,000	0.00	0.68	0.69	0.69	0.69
	Dev. Sub Total	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Equitable share funded projects /AIA	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
Sanitation	Grand total	17,375,796	11,678,244	11,028,376	11,579,795	12,158,785	0.11	0.07	0.07	0.07	0.07
	Rec. Sub Total	2,017,430	1,248,350	368,943	387,390	406,760	0.01	0.01	0.00	0.00	0.00
	Compensation to employees	896,976	896,976	0	0	0	0.01	0.01	0.00	0.00	0.00
	Operations and Maintenance	1,120,454	351,374	368,943	387,390	406,760	0.01	0.00	0.00	0.00	0.00
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Dev. Sub Total	15,358,366	10,429,894	10,659,433	11,192,405	11,752,025	0.10	0.07	0.07	0.07	0.07

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS			% Share in Total Ministerial Expenditure				
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Equitable share funded projects	15,358,366	10,429,894	10,659,433	11,192,405	11,752,025	0.10	0.07	0.07	0.07	0.07
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
Trade	Grand total	271,294,073	193,136,582	88,189,154	92,598,612	97,228,542	1.78	1.24	0.57	0.57	0.57
	Rec. Sub Total	25,637,165	39,752,251	26,826,710	28,168,046	29,576,448	0.17	0.25	0.17	0.17	0.17
	Compensation to employees	21,316,482	19,018,400	0	0	0	0.14	0.12	0.00	0.00	0.00
	Operations and Maintenance	4,320,683	20,733,851	26,826,710	28,168,046	29,576,448	0.03	0.13	0.17	0.17	0.17
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Dev. Sub Total	245,656,908	153,384,331	61,362,444	64,430,566	67,652,095	1.61	0.98	0.40	0.40	0.40
	Equitable share funded projects	79,983,375	153,384,331	61,362,444	64,430,566	67,652,095	0.52	0.98	0.40	0.40	0.40
	Grants	165,673,533	0	0	0	0	1.09	0.00	0.00	0.00	0.00
Trade loan	Grand total	115,679,933	30,000,000	20,000,000	21,000,000	22,050,000	0.76	0.19	0.13	0.13	0.13
	Rec. Sub Total	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Compensation to employee	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS			% Share in Total Ministerial Expenditure				
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Operations and Maintenance	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Dev. Sub Total	115,679,933	30,000,000	20,000,000	21,000,000	22,050,000	0.76	0.19	0.13	0.13	0.13
	Equitable share funded projects	115,679,933	30,000,000	20,000,000	21,000,000	22,050,000	0.76	0.19	0.13	0.13	0.13
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
Energy	Grand total	92,228,816	88,989,356	38,334,271	40,250,985	42,263,534	0.61	0.57	0.25	0.25	0.25
	Rec. Sub Total	36,222,416	23,956,042	10,536,592	11,063,422	11,616,593	0.24	0.15	0.07	0.07	0.07
	Compensation to employees	4,219,452	3,533,936	0	0	0	0.03	0.02	0.00	0.00	0.00
	Operations and Maintenance	32,002,964	20,422,106	10,536,592	11,063,422	11,616,593	0.21	0.13	0.07	0.07	0.07
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Dev. Sub Total	56,006,400	65,033,314	27,797,679	29,187,563	30,646,941	0.37	0.42	0.18	0.18	0.18
	Equitable share funded projects	6,000,000	20,033,314	27,797,679	29,187,563	30,646,941	0.04	0.13	0.18	0.18	0.18
	Grants	50,006,400	45,000,000	0	0	0	0.33	0.29	0.00	0.00	0.00

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS			% Share in Total Ministerial Expenditure				
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
Industrialization	Grand total	357,071,777	104,906,356	200,897,435	210,942,307	221,489,422	2.34	0.67	1.30	1.30	1.30
	Rec. Sub Total	7,071,777	24,906,356	27,529,015	28,905,466	30,350,739	0.05	0.16	0.18	0.18	0.18
	Compensation to employees	1,885,920	869,900	0	0	0	0.01	0.01	0.00	0.00	0.00
	Operations and Maintenance	5,185,857	24,036,456	27,529,015	28,905,466	30,350,739	0.03	0.15	0.18	0.18	0.18
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Dev. Sub Total	350,000,000	80,000,000	173,368,420	182,036,841	191,138,683	2.30	0.51	1.13	1.13	1.13
	Equitable share funded projects	100,000,000	80,000,000	40,000,000	42,000,000	44,100,000	0.66	0.51	0.26	0.26	0.26
	Grants	250,000,000	0	133,368,420	140,036,841	147,038,683	1.64	0.00	0.87	0.87	0.87
Lands, Urban and Physical Planning	Grand total	98,056,672	180,165,275	99,797,477	104,787,351	110,026,718	0.64	1.16	0.65	0.65	0.65
	Rec. Sub Total	49,096,564	53,375,232	28,820,312	30,261,328	31,774,394	0.32	0.34	0.19	0.19	0.19
	Compensation to employees	26,637,264	33,253,927	0	0	0	0.17	0.21	0.00	0.00	0.00
	Operations and Maintenance	22,459,300	20,121,305	28,820,312	30,261,328	31,774,394	0.15	0.13	0.19	0.19	0.19

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS			% Share in Total Ministerial Expenditure				
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Dev. Sub Total	48,960,108	126,790,043	70,977,165	74,526,023	78,252,324	0.32	0.81	0.46	0.46	0.46
	Equitable share funded projects	48,960,108	126,790,043	70,977,165	74,526,023	78,252,324	0.32	0.81	0.46	0.46	0.46
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
Bungoma Municipality	Grand total	192,125,073	155,015,897	157,640,398	165,522,418	173,798,539	1.26	0.99	1.02	1.02	1.02
	Rec. Sub Total	23,025,073	55,949,973	39,248,371	41,210,790	43,271,329	0.15	0.36	0.25	0.25	0.25
	Compensation to employees	14,203,848	20,242,043	24,194,556	25,404,284	26,674,498	0.09	0.13	0.16	0.16	0.16
	Operations and Maintenance	8,821,225	26,957,930	6,303,815.00	6,619,006	6,949,956	0.06	0.17	0.04	0.04	0.04
	Grants	0	8,750,000	8,750,000	9,187,500	9,646,875	0.00	0.06	0.06	0.06	0.06
	Dev. Sub Total	169,100,000	99,065,924	118,392,027	124,311,628	130,527,210	1.11	0.64	0.77	0.77	0.77
	Equitable share funded projects	169,100,000	44,000,000	63,326,103	66,492,408	69,817,029	1.11	0.28	0.41	0.41	0.41
	Grants	0	55,065,924	55,065,924	57,819,220	60,710,181	0.00	0.35	0.36	0.36	0.36
Kimilili Municipality	Grand total	150,700,008	100,678,314	132,436,275	139,058,089	146,010,993	0.99	0.65	0.86	0.86	0.86
	Rec. Sub Total	29,045,268	42,698,217	45,340,318	47,607,334	49,987,701	0.19	0.27	0.29	0.29	0.29

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS			% Share in Total Ministerial Expenditure				
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Compensation to employees	13,811,045	16,317,362	18,081,192	18,985,252	19,934,514	0.09	0.10	0.12	0.12	0.12
	Operations and Maintenance	15,234,223	17,630,855	18,509,126	19,434,582	20,406,311	0.10	0.11	0.12	0.12	0.12
	Grants	0	8,750,000	8,750,000	9,187,500	9,646,875	0.00	0.06	0.06	0.06	0.06
	Dev. Sub Total	121,654,740	57,980,097	87,095,957	91,450,755	96,023,293	0.80	0.37	0.57	0.57	0.57
	Equitable share funded projects	121,654,740	12,611,882	41,727,742	43,814,129	46,004,836	0.80	0.08	0.27	0.27	0.27
	Grants	0	45,368,215	45,368,215	47,636,626	50,018,457	0.00	0.29	0.29	0.29	0.29
Housing	Grand total	183,111,104	479,955,008	422,884,275	444,028,489	466,229,913	1.20	3.08	2.75	2.75	2.75
	Rec. Sub Total	31,811,174	52,655,527	41,126,098	43,182,403	45,341,523	0.21	0.34	0.27	0.27	0.27
	Compensation to employees	9,894,600	11,414,925	0	0	0	0.06	0.07	0.00	0.00	0.00
	Operations and Maintenance	21,916,574	23,740,602	23,626,098	24,807,403	26,047,773	0.14	0.15	0.15	0.15	0.15
	Grants	0	17,500,000	17,500,000	18,375,000	19,293,750	0.00	0.11	0.11	0.11	0.11
	Dev. Sub Total	151,299,930	427,299,481	381,758,177	400,846,086	420,888,390	0.99	2.74	2.48	2.48	2.48

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS			% Share in Total Ministerial Expenditure				
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Equitable share funded projects	68,700,100	129,899,291	84,357,987	88,575,886	93,004,681	0.45	0.83	0.55	0.55	0.55
	Grants	82,599,830	297,400,190.0	297,400,190	312,270,200	327,883,709	0.54	1.91	1.93	1.93	1.93
Gender and Culture	Grand total	101,470,342	93,285,018	34,485,914	36,210,210	38,020,720	0.67	0.60	0.22	0.22	0.22
	Rec. Sub Total	83,243,038	75,120,355	11,276,524	11,840,350	12,432,368	0.55	0.48	0.07	0.07	0.07
	Compensation to employees	38,054,953	51,289,428	0	0	0	0.25	0.33	0.00	0.00	0.00
	Operations and Maintenance	45,188,085	23,830,927	11,276,524	11,840,350	12,432,368	0.30	0.15	0.07	0.07	0.07
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Dev. Sub Total	18,227,304	18,164,663	23,209,390	24,369,860	25,588,352	0.12	0.12	0.15	0.15	0.15
	Equitable share funded projects	18,227,304	18,164,663	23,209,390	24,369,860	25,588,352	0.12	0.12	0.15	0.15	0.15
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
Women Fund	Grand total	14,706,343	5,000,000	5,125,000	5,381,250	5,650,313	0.10	0.03	0.03	0.03	0.03
	Rec. Sub Total	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Compensation to	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS			% Share in Total Ministerial Expenditure				
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	employees										
	Operations and Maintenance	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Dev. Sub Total	14,706,343	5,000,000	5,125,000	5,381,250	5,650,313	0.10	0.03	0.03	0.03	0.03
	Equitable share funded projects	14,706,343	5,000,000	5,125,000	5,381,250	5,650,313	0.10	0.03	0.03	0.03	0.03
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
Disability Fund	Grand total	8,437,615	5,000,000	5,125,000	5,381,250	5,650,313	0.06	0.03	0.03	0.03	0.03
	Rec. Sub Total	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Compensation to employees	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Operations and Maintenance	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Dev. Sub Total	8,437,615	5,000,000	5,125,000	5,381,250	5,650,313	0.06	0.03	0.03	0.03	0.03
	Equitable share funded projects	8,437,615	5,000,000	5,125,000	5,381,250	5,650,313	0.06	0.03	0.03	0.03	0.03

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS			% Share in Total Ministerial Expenditure				
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
Youth and sports	Grand total	154,491,075	71,824,586	84,488,385	88,712,804	93,148,444	1.01	0.46	0.55	0.55	0.55
	Rec. Sub Total	25,491,075	23,007,518	53,492,241	56,166,853	58,975,196	0.17	0.15	0.35	0.35	0.35
	Compensation to employees	13,331,452	13,151,163	0	0	0	0.09	0.08	0.00	0.00	0.00
	Operations and Maintenance	12,159,623	9,856,355	53,492,241	56,166,853	58,975,196	0.08	0.06	0.35	0.35	0.35
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Dev. Sub Total	129,000,000	48,817,068	30,996,144	32,545,951	34,173,249	0.85	0.31	0.20	0.20	0.20
	Equitable share funded projects	129,000,000	48,817,068	30,996,144	32,545,951	34,173,249	0.85	0.31	0.20	0.20	0.20
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
Youth Fund	Grand total	19,984,326	0	0	0	0	0.13	0.00	0.00	0.00	0.00
	Rec. Sub Total	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Compensation to employees	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Operations and Maintenance	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS			% Share in Total Ministerial Expenditure				
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Dev. Sub Total	19,984,326	0	0	0	0	0.13	0.00	0.00	0.00	0.00
	Equitable share funded projects	19,984,326	0	0	0	0	0.13	0.00	0.00	0.00	0.00
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
County Assembly	Grand total	1,283,975,880	1,356,950,433	1,212,107,539	1,272,712,916	1,336,348,562	8.42	8.70	7.87	7.87	7.87
	Rec. Sub Total	1,132,238,230	1,166,950,433	969,226,051	1,017,687,354	1,068,571,721	7.43	7.49	6.29	6.29	6.29
	Compensation to employees	564,098,467	505,377,748	530,646,635	557,178,967	585,037,915	3.70	3.24	3.45	3.45	3.45
	Operations and Maintenance	568,139,763	661,572,685	438,579,416	460,508,387	483,533,806	3.73	4.24	2.85	2.85	2.85
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Dev. Sub Total	151,737,650	190,000,000	242,881,488	255,025,562	267,776,841	1.00	1.22	1.58	1.58	1.58
	Equitable share funded projects	151,737,650	190,000,000	242,881,488	255,025,562	267,776,841	1.00	1.22	1.58	1.58	1.58
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
Finance and Planning	Grand total	1,520,256,593	1,295,089,288	497,997,595	522,897,475	549,042,348	9.97	8.31	3.23	3.23	3.23
	Rec. Sub Total	1,210,305,499	1,139,370,339	335,997,595	352,797,475	370,437,348	7.94	7.31	2.18	2.18	2.18

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS			% Share in Total Ministerial Expenditure				
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Compensation to employees	596,793,037	803,372,744	0	0	0	3.92	5.15	0.00	0.00	0.00
	Operations and Maintenance	613,512,462	335,997,595	185,997,595	195,297,475	205,062,348	4.02	2.16	1.21	1.21	1.21
	Grants	0	0	150,000,000	157,500,000	165,375,000	0.00	0.00	0.97	0.97	0.97
	Dev. Sub Total	309,951,094	155,718,949	162,000,000	170,100,000	178,605,000	2.03	1.00	1.05	1.05	1.05
	Equitable share funded projects	309,951,094	155,718,949	162,000,000	170,100,000	178,605,000	2.03	1.00	1.05	1.05	1.05
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
County Public Service	Grand total	62,852,554	65,928,430	57,506,006	60,381,306	63,400,372	0.41	0.42	0.37	0.37	0.37
	Rec. Sub Total	48,352,554	49,910,124	40,686,784	42,721,123	44,857,179	0.32	0.32	0.26	0.26	0.26
	Compensation to employees	10,374,532	11,712,720	0	0	0	0.07	0.08	0.00	0.00	0.00
	Operations and Maintenance	37,978,022	38,197,404	40,686,784	42,721,123	44,857,179	0.25	0.25	0.26	0.26	0.26
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Dev. Sub Total	14,500,000	16,018,306	16,819,222	17,660,183	18,543,192	0.10	0.10	0.11	0.11	0.11

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS			% Share in Total Ministerial Expenditure				
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Equitable share funded projects	14,500,000	16,018,306	16,819,222	17,660,183	18,543,192	0.10	0.10	0.11	0.11	0.11
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
Governors	Grand total	453,731,698	723,658,690	216,505,250	227,330,513	238,697,038	2.98	4.64	1.41	1.41	1.41
	Rec. Sub Total	453,731,698	723,658,690	216,505,250	227,330,513	238,697,038	2.98	4.64	1.41	1.41	1.41
	Compensation to employees	269,973,155	531,452,303	0	0	0	1.77	3.41	0.00	0.00	0.00
	Operations and Maintenance	183,758,543	192,206,387	216,505,250	227,330,513	238,697,038	1.21	1.23	1.41	1.41	1.41
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Dev. Sub Total	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Equitable share funded projects	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
D/Governors office	Grand total	27,336,583	38,642,390	39,608,450	41,588,873	43,668,316	0.18	0.25	0.26	0.26	0.26
	Rec. Sub Total	27,336,583	38,642,390	39,608,450	41,588,873	43,668,316	0.18	0.25	0.26	0.26	0.26
	Compensation to employees	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS			% Share in Total Ministerial Expenditure				
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Operations and Maintenance	27,336,583	38,642,390	39,608,450	41,588,873	43,668,316	0.18	0.25	0.26	0.26	0.26
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Dev. Sub Total	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Equitable share funded projects	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
Public Administration	Grand total	886,957,337	594,209,483	762,661,507	800,794,582	840,834,311	5.82	3.81	4.95	4.95	4.95
	Rec. Sub Total	854,244,097	580,018,391	396,495,597	416,320,377	437,136,396	5.60	3.72	2.57	2.57	2.57
	Compensation to employees	428,997,892	223,073,211	0	0	0	2.81	1.43	0.00	0.00	0.00
	Operations and Maintenance	425,246,205	356,945,180	358,995,597	376,945,377	395,792,646	2.79	2.29	2.33	2.33	2.33
	Grants	0	0	37,500,000	39,375,000	41,343,750	0.00	0.00	0.24	0.24	0.24
	Dev. Sub Total	32,713,240	14,191,092	366,165,910	384,474,206	403,697,916	0.21	0.09	2.38	2.38	2.38
	Equitable share funded projects	32,713,240	14,191,092	13,665,910	14,349,206	15,066,666	0.21	0.09	0.09	0.09	0.09

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS			% Share in Total Ministerial Expenditure				
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Grants	0	0	352,500,000	370,125,000	388,631,250	0.00	0.00	2.29	2.29	2.29
Sub County Administration	Grand total	6,000,000	8,265,905	8,472,553	8,896,181	9,340,990	0.04	0.05	0.06	0.06	0.06
	Rec. Sub Total	6,000,000	8,265,905	8,472,553	8,896,181	9,340,990	0.04	0.05	0.06	0.06	0.06
	Compensation to employees	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Operations and Maintenance	6,000,000	8,265,905	8,472,553	8,896,181	9,340,990	0.04	0.05	0.06	0.06	0.06
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Dev. Sub Total	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Equitable share funded projects	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
Office of the County Secretary	Grand total	46,658,543	111,200,848	6,093,544,150	6,398,221,358	6,718,132,425	0.31	0.71	39.56	39.56	39.56
	Rec. Sub Total	33,865,720	111,200,848	6,093,544,150	6,398,221,358	6,718,132,425	0.22	0.71	39.56	39.56	39.56
	Compensation to employees	0	0	6,060,844,150	6,363,886,358	6,682,080,675	0.00	0.00	39.35	39.35	39.35
	Operations and	33,865,720	73,700,848	32,700,000	34,335,000	36,051,750	0.22	0.47	0.21	0.21	0.21

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS			% Share in Total Ministerial Expenditure				
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Maintenance										
	Grants	0	37,500,000	0	0	0	0.00	0.24	0.00	0.00	0.00
	Dev. Sub Total	12,792,823	0	0	0	0	0.08	0.00	0.00	0.00	0.00
	Equitable share funded projects	12,792,823	0	0	0	0	0.08	0.00	0.00	0.00	0.00
	Grants	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
Office of the County Attorney	Grand total			56,809,154	59,649,612	62,632,092	0.00	0.00	0.37	0.37	0.37
	Rec. Sub Total			56,809,154	59,649,612	62,632,092	0.00	0.00	0.37	0.37	0.37
	Compensation to employees				0	0	0.00	0.00	0.00	0.00	0.00
	Operations and Maintenance			56,809,154	59,649,612	62,632,092	0.00	0.00	0.37	0.37	0.37
	Grants				0	0	0.00	0.00	0.00	0.00	0.00
	Dev. Sub Total			0	0	0	0.00	0.00	0.00	0.00	0.00
	Equitable share funded projects				0	0	0.00	0.00	0.00	0.00	0.00
	Grants				0	0	0.00	0.00	0.00	0.00	0.00
Ward Based Projects	Grand total			1,350,000,000	1,417,500,000	1,488,375,000	0.00	0.00	8.76	8.76	8.76

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS			% Share in Total Ministerial Expenditure				
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Rec. Sub Total			0	0	0	0.00	0.00	0.00	0.00	0.00
	Compensation to employees				0	0	0.00	0.00	0.00	0.00	0.00
	Operations and Maintenance				0	0	0.00	0.00	0.00	0.00	0.00
	Grants				0	0	0.00	0.00	0.00	0.00	0.00
	Dev. Sub Total			1,350,000,000	1,417,500,000	1,488,375,000	0.00	0.00	8.76	8.76	8.76
	Equitable share funded projects			1,350,000,000	1,417,500,000	1,488,375,000	0.00	0.00	8.76	8.76	8.76
	Grants				0	0	0.00	0.00	0.00	0.00	0.00
TOTALS	Grand total	15,243,651,078	15,589,447,701	15,403,167,503	16,173,325,878	16,981,992,172	100.00	100.00	100.00	100.00	100.00
	Rec. Sub Total	9,959,343,755	10,621,087,032	9,710,207,721	10,195,718,107	10,705,504,012	65.33	68.13	63.04	63.04	63.04
	Compensation to employees	6,427,843,611	6,828,347,995	6,633,766,533	6,965,454,860	7,313,727,603	42.17	43.80	43.07	43.07	43.07
	Operations and Maintenance	3,451,379,479	3,484,569,288	2,607,271,438	2,737,635,010	2,874,516,760	22.64	22.35	16.93	16.93	16.93
	Grants	80,120,665	319,169,750	469,169,750	492,628,238	517,259,649	0.53	2.05	3.05	3.05	3.05

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS			% Share in Total Ministerial Expenditure				
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Dev. Sub Total	5,284,307,323	4,968,360,669	5,692,959,782	5,977,607,771	6,276,488,160	34.67	31.87	36.96	36.96	36.96
	Equitable share funded projects	3,681,228,741	3,478,017,301	3,785,197,994	3,974,457,894	4,173,180,788	24.15	22.31	24.57	24.57	24.57
	Grants	1,603,078,582	1,490,343,368	1,907,761,788	2,003,149,877	2,103,307,371	10.52	9.56	12.39	12.39	12.39

Source: County Treasury

3.4 Sector Priorities

County Resource Envelop

176. The County has a total resource envelop of Kshs. **15,403,167,503**, Kshs. **16,173,325,878** and Kshs. **16,981,992,172** for FY 2025/26, FY 2026/27 and FY 2027/28 respectively. This comprises of Kshs.**9,710,207,721**, Kshs.**10,195,718,107** and Kshs.**10,705,504,012** for recurrent expenditure and Kshs.**5,692,959,782**, Kshs.**5,977,607,771** and Kshs. **6,276,488,159** development expenditure for the same period.

Details of Sector Priorities

Agriculture, Livestock, Fisheries, Irrigation and Co-operative Development

177. The mandate of the department is to ensure sustainable development of agriculture for food security and economic development. This includes; county agricultural policy and management; county food security policy; agricultural crops development; regulation and promotion; agricultural land resources inventory and management; crop research and development; agricultural mechanization policy management; agricultural farmer training; policy on land consolidation for agricultural benefit; agricultural insurance policy; farm input support and bio-safety management; agricultural extension services standards and capacity building for agricultural staff.

The key achievements realized by the department in the medium term include;

- ✓ To enhances crop productivity, the department distributed certified fertilizer and Maize seed to 21,900 farmers in the 45 Wards through the Farm Input Support Programme each farmer getting 50kg of basal fertilizer, 50kg of top-dressing fertilizer and 10kg of maize seed.
- ✓ To enhance livestock productivity the Department of Livestock and Fisheries through the Ward Based Projects Programme distributed: 10,000 two months old improved and vaccinated indigenous chicks with 120 bags of starter chick mash (feeds) to Naitiri/Kabuyefwe, Chwele/Kabuchai and South Bukusu wards respectively; distributed 20 Dairy Heifers to Milima Ward; 26 dairy heifers to Naitiri/Kabuyefwe; 12 dairy heifers to Mihuu; 20 dairy heifers and 40 dairy goats to Bukembe East Ward. To facilitate operations at Chwele Fish Farm, the department desilted 8 ponds and supplied 707 Kgs of fish feeds to the Fish Farm.
- ✓ The department renovated the Bungoma and Webuye Slaughterhouses to enhance food hygiene and safety in the county
- ✓ To enhance cooperative development, the Department of Cooperatives constructed: a chainlink fence and gate at Nanjikobe FCS in Namwela Ward; Coffee Drying Tables at Sirandafu FCS in Bokoli Ward; ablution block, fence and gate at Bumula Dairy FCS

in Kimaeti Ward; Coffee Drying Table at Nanjikobe FCS in Namwela Ward; Coffee Seedlings in Kaptama Ward.

- ✓ To increase market participation and enhance value addition for smallholder farmers, the department through NAVCDP sensitized key stakeholders on the project targets, facilitated formation of key community institutions including the Community Driven Development Committees (CDDC), Social Accountability and Integrity Committees (SAIC), Landscape Management Committees in all the 45 wards to spearhead project implementation, trained community institutions (All the 45 CDDCs and the 20 existing SACCOs officials have been sensitized on their roles and responsibilities. The Sub County Technical Departments and ward agriculture Officers and Ward administrators and area chiefs have been sensitized and trained), Supported 20 SACCOs with inclusion grants of Ksh. 750,000 each while some are in the process of getting matching grants.
- ✓ The department through the Kenya Livestock Commercialization Project (KeLCoP) supported vulnerable farmers in 4 Wards (Musikoma, Bukembe East, Kaptama and Naitiri/Kabuyefwe); trained groups and elite breeders in readiness to receive stock; distributed 30 ewes and 3 rams to 3 elite breeders (2 in Naitiri/Kabuyefwe (Nakasima SLCS) and one in Kaptama (Kapcheko SLCA)), distributed 30 Does and 3 Bucks to 3 elite breeders (2 in Bukembe East (BUKONONA SLCA) and 1 in Musikoma (Musikoma SLCA)). Distributed 204 Langstroth hives, 6 protective suits, hives, 5 centrifugal machines, 1 wax and honey separator, 13 protective suits and 13 catcher boxes across the Wards.

In FY 2025/26, the department intends to undertake the following:

Agriculture and Irrigation

- Farm Input Support – Fertilizer for 750 beneficiaries per Ward
- Farm Input Support – Maize Seed for 750 beneficiaries per Ward
- Establishment of a Tea Factory in Mt. Elgon
- Purchase of Tractors (4) for AMC
- Purchase of small-scale driers for AMC
- Establishment of a Machinery Shed for AMC
- Establishment of a maize processing mill in Tongaren
- Cotton Input Support
- Avocado Input Support
- Coffee Input Support
- Rehabilitation of dams in the county
- Agricultural Equipment (Cassava Processing)
- Development of Mabanga ATC
- Establishment of an Agricultural Information and Resource Centre
- Crop Insurance

- Renovation of Office Buildings at HQ and Sub- County ALFIC offices
- Construction of Webuye West Agriculture Office Block
- Tea seedlings procured and distributed to tea farmers in the county
- Rehabilitation of Irrigation Schemes in the County
- Soil laboratories upgraded
- Development of Farmer Led Irrigation Systems/Roof catchment based
- NAVCDP – National Agricultural Value Chain Development Project (6,500,000 - counter-part allocation)
- Conditional Grant – Fertilizer Subsidy
- Ward Based Projects

Livestock And Fisheries

- Equipping and operationalization of the Milk Processing Plant
- Artificial Insemination (AI) Subsidy Programme for Improvement of local dairy breeds
- Procurement and Distribution of Dairy Animals
- Poultry Input Support (Operation Fuga Kuku)
- Development of Chwele Fish Farm
 - Ablution block facility constructed at Chwele Fish Farm
 - Establishment of a fish feed mill at CFF
 - Cold storage facility
 - Establishment of a Recirculating aquaculture system at CFF
 - Establishment of a biofloc system at CFF
 - Desiltation of Ponds and Flood control at CFF
 - Procurement of fish feeds at CFF
 - Procurement of Fish breeding stock at CFF
 - Training hall constructed at Chwele Fish Farm
- Completion of the Chwele Chicken Slaughterhouse
- Construction of a slaughterhouse in Tongaren- Naitiri/Mbakalo
- Renovation of Slaughterhouses at Webuye, Bungoma, Sirisia and Kimilili
- Aquaculture Input Support
- Liquid Nitrogen Plant
- Procurement of vaccines and other veterinarian supplies for disease and vector control
- Establishment and Renovation of Auction Rings/Sale Yards
- Rehabilitation of 25 cattle dips
- KeLCoP – Kenya Livestock Commercialization Project
- KABDP – Kenya Agriculture Business Development Project

- Livestock Value Chain Support Programme
- Operationalization of Animal Feed Mills
- Construction of Kanduyi Fisheries and Livestock Offices
- Establishment of a Modern Livestock Market in Chwele
- Leather Processing/ Tannery Established
- Supply of bee hives and protective gear
- Veterinary Tools and Equipment
- Ward Based Projects

Cooperatives Development

- Coffee seed for nursery establishment
- Cooperative Development Fund
- Construction of coffee warehouse, chain-link fence, Office block and Coffee drying tables at Mukibisi FCS in Mbakalo Ward.
- Construction of Coffee warehouse and Coffee drying tables at Lukusi FCS in Mihuu Ward
- Construction of Coffee warehouse and Coffee drying tables at Daraja Mungu FCS in Kibingei ward
- Construction of Coffee warehouse and Coffee drying tables at Nabisembe FCS in Kamukuywa Ward
- Construction of Coffee warehouse, Office block, Chain-link fence and Coffee drying tables at Wabukhonyi FCS in Ndivisi Ward
- Construction of Coffee warehouse construction , Office block, Chain-link fence and Coffee drying tables at Luma FCS in Milima Ward
- Construction of Coffee warehouse, Office block, Chain link fence and Coffee drying tables at Sominda FCS in Soysambu/Mitua ward.
- Ndalul Dairy FCS in Ndalul/Tabani Ward. - Office construction, Purchase of Milk cooler with 5,000litres Capacity, Purchase of 10 Solar milk preservative motorbikes
- Kitinda Dairy FCS in Township ward Office Construction on new site, Purchase of Milk cooler with 5,000litres Capacity , Operationalization of Dairy demo plot , Purchase of 10 Solar milk preservative motorbikes, Modernization of Sunk water borehole to improve water supply system
- Tongaren Dairy FCS in Tongaren/Kiminini ward - Office construction, Purchase of Milk cooler with 5,000litres Capacity, Purchase of 10 Solar milk preservative motorbikes
- Nomorio Dairy FCS - Office construction , Purchase of Milk cooler with 5,000litres Capacity , Purchase of 10 Solar milk preservative motorbikes
- Bumula Dairy FCS in Kimaeti Ward- Purchase of Milk cooler with 5,000litres Capacity, Purchase of 10 Solar milk preservative motorbikes

- Lukholele FCS in Bumula Ward Chain-link fence - Office construction , Coffee drying tables
- Namasa Star Dairy FCS in Khasoko Ward - Office construction, Purchase of 3,000 litres capacity cooler
- Bungoma County Cooperative Union Mills- Electric fence, Lighting System, Coffee (Patchment) Warehouse
- Mt. Elgon Cooperative Union Coffee Mills - Office Construction, Cupping Laboratory, Wall fence
- Namang’ofulo FCs in Lwandanyi Ward - Wall fence, Lighting system
- Kapkosobey FCs in Kapkateny ward - Coffee warehouse, Office construction , Drying tables
- Masindet FCs in Elgon ward - Coffee warehouse, Chainink fence , drying table
- Chenjeni FCs in Mukuyuni ward - Coffee Warehouse, Office construction, Drying tables
- Kaptola FCS in Kibingei ward –, Drying tables, Internal bridge
- Kibingei FCS in Kibingei ward (and Kimilili ward) - Internal bridge
- Nanjikobe Coffee FCS in Namwela Ward- Drying tables and an Office Block
- Khachonge FCS – Drying tables, coffee warehouse and security lights
- Nakayonjo FCS in Mukuyuni Ward – Coffee Warehouse , Security Light, and 2 Coffee Solar Driers (with accompanying drying tables)
- Kabisi FCS in Mbakalo Ward – Office Block and Coffee Warehouse
- Naitiri Dairy FCS – Security light and fence/wall
- Kabuyefwe FCS – Office block, Coffee Warehouse, Drying tables, coffee warehouse and security lights
- Khalaba FCS in Chwele Kabuchai Ward – Coffee Drying tables, coffee warehouse and security lights
- Sitabicha FCS in Lwandanyi Ward - Office Construction, Chainlink fence, Drying tables, Coffee warehouse, Security lights.
- Muyayi FCS in West Nalondo Ward - Office Construction, Chainlink fence, Drying tables, Coffee warehouse, Security lights.
- Naitiri/Lungai FCS in Naitiri/Kabuyefwe ward - Office Construction, Chainlink fence, water system, Security lights.
- Chwele FCS in Chwele/Kabuchai ward - Coffee Warehouse, Water System Security Light, and 2 Coffee Solar Driers (with accompanying drying tables).
- Kikai FCS in Namwela Ward - Improved pulping system, Water system (borehole, equipping and piping)
- New Chesikaki FCS in Chesikaki ward - Coffee warehouse, 2 Coffee Solar Driers (with accompanying drying tables), Security light system, Boosting of Multi-value chain system (re-activate dairy value chain to utilize existing dairy structures)

- Kibisi FCS in Mukuyuni Ward - 2 Coffee Solar Driers (with accompanying drying tables) , Security light system

The key outcomes expected in the MTEF period 2025/26-2027/28 include; -

- ❖ Increased agricultural productivity and production.
- ❖ Enhance access to agricultural insurance services.
- ❖ Enhance access to agricultural mechanization services.
- ❖ Increased access to critical farm inputs
- ❖ Improved agricultural markets and value addition.
- ❖ Transform Agriculture from subsistence to a viable commercial undertaking.
- ❖ Support formation of farmer groups/cooperatives

Resource Allocation

The Sector has a total allocation of Kshs. **472,694,287**, Kshs. **496,329,001** and Kshs. **521,145,451** FY 2025/26, FY 2026/27, and FY 2027/28 respectively. This comprises of Kshs. **51,058,405**, Kshs. **53,611,325** and Kshs. **56,291,892** for recurrent expenditure and Kshs. 421,635,882, Kshs. **442,717,676** and Kshs. **464,853,560** for development expenditure for the same period.

Education and Vocational Training

178. The sector's mandate: Promote access to quality education and early childhood development; Promote access to quality technical Vocational training and skill development.

The key achievements realized by the sector include;

- ✓ Disbursed Ksh 19M as capitation to VTC,
- ✓ Capacity building of ECDE teachers and VTC instructors on Competency Based Curriculum (CBC) and Competency Based Education Training (CBET) with UNICEF support,
- ✓ Piloted digital literacy in fourty five schools one school per ward, received VTC tools equipment from a donor in Netherlands and
- ✓ Construction of nine ECDE classrooms in nine wards.

During the 2025/26 period, the Sector will prioritize.

- Construction of ECDE classrooms
- Construction of 3 door ECDE latrines and 1 urinal unit
- Construction of Model ECDE centres constructed
- Childcare centres established
- Construction of ECDE Special Needs Education centres
- Procurement of play equipment for ECDE centres

- Procurement of outdoor fixed equipment for ECDE centres
- Procurement of furniture for ECDE centres
- Equipping of Child care centres
- Procurement handwashing facilities for ECDE centres
- Construction of VTC workshops
- Construction of VTC boarding facilities established
- Construction of VTC administration blocks constructed
- Equipping of Centres of Excellence
- Construction of Home craft centres
- Renovation of VTC
- Equipping VTC
- Procurement of Digital gadget for Digital literacy programme for ECDE
- Procurement of office furniture
- Procurement of office computer and laptops

The key outcomes expected in the MTEF period 2025/26-2027/28 include; -

- ❖ Strengthen Policy, Legal and Institutional Framework
- ❖ Promote child development infrastructure
- ❖ Enhance child development support
- ❖ Support VTC Infrastructure Development
- ❖ Promote skill acquisition for job market
- ❖ Support curriculum Implementation
- ❖ Enhance education quality assurance management
- ❖ Provide social support services
- ❖ Mainstream cross-cutting issues

Resource Allocation

The Sector has a total allocation of Kshs. **235,748,986** Kshs. **247,536,435** and Kshs. **259,913,257** for FY 2025/26, FY 2026/27 and FY 2027/28 respectively. This comprises of Kshs. **96,495,952**. Kshs **101,320,749** and Kshs. **106,386,787** for recurrent expenditure and Kshs. **139,253,034** Kshs. **146,215,685** and Kshs. **153,526,469** for development expenditure for the same period.

Health and Sanitation

179. The department's goal is to attain a responsive, equitable, affordable, accessible, and sustainable health care system for all. The sector also promotes increased access to improved sanitation.

The key achievements realized by the sector include;

- ✓ Increased skilled deliveries to 88.1% from 84.4% the preceding year.
- ✓ Treated 1,830,282 patients in the outpatient section and 125,388 patients in the inpatient section.
- ✓ Dewormed 353,295 school-going children.
- ✓ Establishment of a Primary Health Care (PHC) unit whose lead is a member of the County Health Management Team (CHMT).
- ✓ Established Primary Care Networks (PCNs) in Kimilili and Webuye West Sub counties
- ✓ Upgrading of 44 high volume dispensaries to health centers and have them registered by the Kenya Medical Practitioners and Dentists Council (KMPDC).
- ✓ Achievement of level 5 status for BCRH.
- ✓ Engagement with AMREF in developing an innovative health financing model for primary health care called Impact Investment Project. The project will be co-funded by the county and partners through a Result Based Financing (RBF) approach. This process is at its final stages.
- ✓ Completion of the 300 bed Maternal and Child Block at Bungoma County Referral Hospital.
- ✓ Completed and operationalized the maternity block and mortuary in Naitiri sub county hospital.
- ✓ Completed the 60-bed hospital in Bumula Sub- County.
- ✓ Expanded and operationalized Bungoma ICU wing.
- ✓ Completed the commodity store at BCRH.

In the FY 2025/26, the department will undertake the following:

- 30% Equipping of the 300-bed capacity at BCRH
- Procurement of the 1 No.128 slice CT scan machine for BCRH
- Procurement of 1 No. 1.5 Tesla MRI machine for BCRH
- Construction and equipping of the Doctors' Plaza
- Equipping of the Mental Health and Rehabilitation centre at BCRH
- 4 No. Digital X- ray machines procured and installed
- Completion of the stalled ICU unit at Webuye Sub County Hospital
- Procurement of 1 No. CT scan machine for Webuye
- Establishment of 1 No. radiology unit at BCRH
- Establishment of Dental units in 5 Sub- County hospitals
- Establishment of the Health centres at Khalaba and Township wards
- Two Maternity units equipped
- Construction and equipping of 5No. Laboratories
- Establishment and equipping of 2 No. MortuariesUpgrading of Misikhu Health Facility from a Level 2 to a Level 4 hospital

During the 2025/26-2026/27 MTEF period, the Sector will prioritize;

- ❖ Strengthen Policy, Legal and Institutional Framework
- ❖ Develop Health Infrastructure
- ❖ Promote Primary Health Care
- ❖ Promote Universal Health Care financing
- ❖ Avail health products and technologies
- ❖ Enhance referral services
- ❖ Improve Public health and sanitation management
- ❖ Promote management of neglected tropical diseases
- ❖ Promote management of non-communicable diseases
- ❖ Mainstream cross-cutting issues

Resource Allocation

The Sector has a total allocation of Kshs. **1,206,522,348** Kshs. **1,266,848,465** and Kshs. **1,330,190,888** for FY 2025/26, FY 2026/27 and FY 2027/28, respectively. This comprises **992,433,583** Kshs. **1,042,055,262** and Kshs. **1,094,158,025** for recurrent expenditure and Kshs. **214,088,765** Kshs **224,793,203** and Kshs. **236,032,863** for development expenditure for the same period.

Roads, Infrastructure and Public Works

180. The mandate of the directorate includes Develop and maintain the County Road network including its road infrastructure, Supervise and provide guidance and designs on all structural and civil works in the County to ensure that they comply with the established standards and Monitor fire outbreaks and respond to all emergencies in the County including road accidents.

The key achievements are:

- ✓ 1.6 Km upgraded to bitumen standards
- ✓ 86% of rural roads upgraded
- ✓ 4.6 kms of roads opened
- ✓ 2 bridges constructed
- ✓ 17 box culverts constructed
- ✓ 371 kms of unpaved rural roads maintained
- ✓ 2 bridges rehabilitated
- ✓ 0.3 kms of drainage lines rehabilitated
- ✓ upgraded 8.3KM of roads in Bungoma town,

In the FY 2025/26, the department will undertake the following:

- Salmond river khalaba
- Completion works on Naitiri-Brigadier-R Nzoia road

- Opening of rural roads
- Construction of bridges
- Construction of box culverts
- Construction of drainage lines
- Maintenance of rural roads (ward based, framework, county, RMLF, MOU)
- Installation of fire hydrants
- Undertaking of fire drills
- Road safety campaigns
- Transformation of black spots
- Construction of slip lines
- Construction of pedestrian walkways

During the 2025/26-2026/27 MTEF period, the Sector will prioritize;

- ❖ Strengthening Policy, Legal and Institutional Framework
- ❖ Support Construction of Roads Bridges and Drainage Works
- ❖ Promote Maintenance and Rehabilitation of Roads, Bridges and Drainage Works
- ❖ Promote compliance to Building Standards
- ❖ Enhance personnel capacity and strengthen project surveillance framework
- ❖ Improve access to quality control services
- ❖ Increase access to rural areas
- ❖ Enhance Fire Risk Management
- ❖ Enhance transport safety infrastructure.
- ❖ Promote Air Transport
- ❖ Promote Railway Transport

Resource Allocation

The Sector has a total allocation of Kshs. **685,409,783** Kshs. **719,680,272** and Kshs. **755,664,282** for FY 2025/26, FY 2026/27 and FY 2027/28, respectively. This comprises of Kshs. **40,759,393** Kshs. **42,797,363** and Kshs. **44,937,231** for recurrent expenditure and Kshs. **644,650,390** Kshs. **676,882,910** and Kshs. **710,727,055** for development expenditure for the same period.

Trade, Energy, and Industrialization

181. The department is focused on creating conducive environment for trade, investment and industrialization with the goal of creating wealth and supporting employment creation in the County as well as facilitating access to affordable, clean energy.

The key achievements are:

- ✓ Verified and stamped 2,290 weighing and measuring equipment,

- ✓ Collected Kshs. 436,130 in form of AIA
- ✓ Laid Cabbros and drainage works on Chwele market,
- ✓ Fenced Kipsigon market,
- ✓ Installed 6 grid energy lights, 35 Solar lights and 22 High flood mast lights on various markets across the County.
- ✓ Repaired lights on various markets across the County.
- ✓ Renovation of 15 boda boda sheds,
- ✓ Construction 2 mama mboga sheds, 15 container stalls and 30 metallic stalls and construction of Auction ring at Dorofu market in East Sang'alo Ward.
- ✓ The ongoing construction of County Aggregation and Industrial Park in Sang'alo.
- ✓ Supply and installation of Transformers,
- ✓ Construction of 30 metallic stalls in Maraka Ward and completion of Kamukuywa market.

In FY 2025/26, the department intends to undertake the following:

- Establishment of Energy demonstration Centres in Kanduyi and Sirisia Sub Counties
- Installation of solar lights countywide
- Installation of High Flood Mast lights Countywide
- Installation of grid energy lights Countywide
- Installation of transformers countywide
- Calibrate Working Standards and Inspector's testing equipment
- Verification and Stamping of Weighing and Measuring equipment countywide
- Sensitize traders on Fair trade practices Countywide
- Disbursement of County Trade Loan Countywide
- Train MSMEs on Sound Business operation Countywide
- Organize/attend exhibitions and trade fair events
- Development of market stalls at Watoya, Matisi, Bukembe, Sudi, Nalondo, Lukhome, Cheptais, Kapsokwony, Kuywa Junction, Temba Temba, Mateka etc
- Upgrading of existing markets i.e Kapkateny, Lwakhakha and Dorofu market
- Construction of Tier One Market at Chwele market
- Development of Cold storage facilities on Kamukuywa, Kaptama and Chwele markets
- Development of Ultra-Modern Market infrastructure at Soko Kubwa
- Construction of Boda boda sheds Countywide
- Equipping and operationalization of cottage industries
- Develop SMI park
- Hold investment conferences in Bungoma

In the medium term, the department intends to undertake the following:

- ❖ To support growth and development of trade and investment
- ❖ To promote industrial growth and development
- ❖ To enhance cooperative development in the county

Resource Allocation

The Sector has a total allocation of Kshs. **347,420,860** Kshs. **364,791,903** and Kshs. **383,031,498** for FY 2025/26, FY 2026/27 and FY 2027/28 respectively. This comprises of Kshs. **64,892,317** Kshs. **68,136,932** and Kshs. **71,543,779** for recurrent expenditure and Kshs. **282,528,543** Kshs. **296,654,970** and Kshs. **311,487,718** for development expenditure for the same period.

Lands, Urban and Physical Planning

182. Department's mandates include;

- County lands policy and management
- Physical planning
- Land transactions
- Survey and mapping
- Land adjudication
- Settlement matters
- Urban and rural settlement planning i.e., Eco-village
- Land reclamation
- Land registration
- County spatial infrastructure
- Land and property valuation services, administration and land information systems

The key achievements include:

- ✓ Purchased of 9 acres of land for Ward based projects,
- ✓ Survey of government land,
- ✓ Issuing of 30 title deeds,
- ✓ Resolved boundary conflicts

In FY 2025/26, the department intends to undertake the following:

- Land for land bank
- Processing of title deeds
- Digitalization of land services
- Preparation of physical and land use plans
- Review of physical and land use plans
- Preparation of valuation rolls for the entire county
- Acquisition of land for go-downs
- Acquisition of land for Housing development

- Acquisition of land for Webuye, Chwele and Kimilili dumpsite
- Acquisition of land for Matulo Airstrip
- Acquisition of Geodetic tracker vehicles purchased
- GIS database system established

In the medium term, the department will undertake the following:

- ❖ Strengthen Policy, Legal and Institutional Framework
- ❖ Promote provision of effective and efficient Lands Administration Services
- ❖ Promote provision of effective and efficient Survey Services
- ❖ Enhance Physical and Land Use Planning

Resource Allocation

The Sector has a total allocation of Kshs. **99,797,477**, Kshs. **104,787,351** and Kshs. **110,026,718** for FY 2025/26, FY 2026/27 and FY 2027/28, respectively. This comprises of Kshs. **28,820,312**, Kshs. **30,261,328** and Kshs **31,774,394**. for recurrent expenditure and Kshs. **70,977,165** Kshs **74,526,023**. and Kshs **78,252,324**. for development expenditure for the same period.

Housing

183. The Department's strategic goal is to facilitate the production of decent and affordable housing, enhanced estate management services and tenancy relation.

Department's mandates include;

- To promote and coordinate and implement integrated socio-economic policies and programs for housing.
- To foster conducive environment for investment and private sector development
- To develop and coordinate frameworks for public private partnerships (PPP) in housing.
- To promote innovation and investment in new housing technologies.
- To promote research and development in housing.

The key achievements are:

- ✓ upgraded Mjini slums
- ✓ upgraded Land matope slums by installing 5 high mast flood lights.

In FY 2025/26, the department intends to undertake the following:

- Renovation and refurbishment of county residential houses in Kanduyi,
- Security fencing of county residential estates

- Construction of pathways in estates, electricity connection, water connection and landscaping
- Construction of Governor's residential house
- Construction of deputy governors
- Construction of county residential houses
- Purchase of Nzoia housing scheme houses
- Slum upgrading
- Mortgage schemes for government employees

In the medium term, the department intends to:

- ❖ Strengthen Policy, Legal and Institutional Framework
- ❖ Promote estate management of county residential houses.
- ❖ Support housing infrastructural development
- ❖ Increase access to housing financial Services
- ❖ Promote adoption of modern Housing Technology
- ❖ Construction of County executive office block

Resource Allocation

The Sector has a total allocation of Kshs **422,884,275**. Kshs. **444,028,489** and Kshs. **466,229,913** for FY 2025/26, FY 2026/27 and FY 2027/28, respectively. This comprises of Kshs. **41,126,098**, Kshs **43,182,403** and Kshs. **45,341,523** for recurrent expenditure and Kshs. **381,758,177**, Kshs. **400,846,086** and Kshs. **420,888,390** for development expenditure for the same period.

Bungoma Municipality

184. The County has established Bungoma Municipal Management Board which is mandated to ensure efficient and effective management of urban areas and proactive response to urban issues. The board sets out to move the Municipality into the future as a thriving, resilient, evolving, and equitable community delivers a vibrant and competitive urban metropolis for the coming generations.

The key achievements include:

- ✓ Construction of Market Stalls,
- ✓ Rehabilitation of Drainage and Pavement Works,
- ✓ Drilling and Upgrading of Boreholes and
- ✓ Water Pipeline Distribution,
- ✓ Installation and Repair of Grid Powered Streetlights and
- ✓ Routine Maintenance of municipality Roads

In FY 2025/26, the department intends to undertake the following:

- Construction of Municipal Huduma Centre/revenue office
- Ward based fund projects in Musikoma ward
- Ward based fund projects in Khalaba ward
- Ward based fund projects in Township ward
- Ward based fund projects in Tuuti-Marakaru ward
- Ward based fund projects in West Sang'alo ward
- Ward based fund projects in West Bukusu ward
- Ward based fund projects in Bukembe West ward
- Ward based fund projects in Kabula ward
- Ward based fund projects in South Bukusu ward
- Ward based fund projects in West Nalondo ward
- Construction of storm water drainage channels
- Construction of recreational park
- Upgrading of Sinoko to Siritanyi road
- Upgrading of Sinoko –Pombo Tano – Blue Waves Road
- Upgrading of R. Sio – road
- Construction of Urban Modern Municipal Market
- Construction of Urban Bus Park
- Construction of Urban stormy water drainage works
- Construction of modern urban sanitation facilities
- Urban greening services
- Construction of urban walkways
- Construction of urban car parking spaces
- Construction of bicycle and bodaboda parking bays
- Urban road markings
- Provision of street lighting
- Installation of public benches and seats
- Procurement of land for public park
- Procurement of land for development purposes
- Construction of Exhibition and Performing Theatre
- Construction of community social halls
- Construction of a public library

In the medium term, the Municipality intends to undertake the following:

- ❖ Strengthen Policy, Legal and Institutional Framework
- ❖ Promote Integrated Urban Development Planning and Financing
- ❖ Increase investment in Urban Infrastructure Development
- ❖ Enhance urban governance structures.

Resource Allocation

The Sector has a total allocation of Kshs. **157,640,398**, Kshs. **165,522,417** and Kshs. **173,798,538** for FY 2025/26, FY 2026/27 and FY 2027/28, respectively. This comprises of Kshs. **39,248,371**, Kshs. **41,210,789**, Kshs. **43,271,329** for recurrent expenditure and Kshs. **118,392,027**, Kshs. **124,311,628** and Kshs. **130,527,210** for development expenditure for the same period.

Kimilili Municipality

185. The County has established Kimilili Municipal Management Board which is essential for efficient and effective management of urban areas and pro-active response to urban issues. The board sets out to move the Municipality into the future as a thriving, resilient, evolving, and equitable community delivers a vibrant and competitive urban metropolis for the coming generations.

The key achievements are:

- ✓ Periodic Maintenance of Miruri SA-Babasaba Road
- ✓ Periodic Maintenance of Apostolic Church-Kaptola-Nakhobani Road
- ✓ Pipeline Extension from Chebukwabi –Khwiroro Junction-Miruri Primary
- ✓ Upgrading of Kimilili FYM Primary Borehole and Pipeline Extention to Tembatemba
- ✓ Proposed Erection and Completion works for Maternity Ward in Kibingei Dispensary
- ✓ Proposed Erection and Completion works for 1 No. ECDE Classroom at Nasianda Primary School
- ✓ Proposed Erection and Completion for 1 N0. ECDE Classroom at Kimilili FYM Primary
- ✓ Proposed Erection and Completion for Maternity Ward at Kambini Dispensary
- ✓ Periodic Maintenance of Mwangale Matili RC Road
- ✓ Periodic Maintenance of Bahai-Chelekei Road
- ✓ Construction and Protection of 4. N0. Water Springs in Kimilili
- ✓ Periodic Maintenance of Bahai School-Number Nane-Namarambi Road
- ✓ Drilling & equipping of Sango and Lwanda Primary
- ✓ Supply and Delivery of 20.N0. Dairy Cows for Youth in Kimilili
- ✓ Construction of 2no classrooms at Pasipalam and 2door pit latrine
- ✓ Periodic Maintenance of Nambaoni VTC-Topela Road
- ✓ Periodic Maintenance of Namaraya-Antoni-Pius Kisangani Road
- ✓ Periodic Maintenance of Kibisi- Kamasielo Dispensary Road
- ✓ Construction and Protection of 8 No. water Springs in Kimilili
- ✓ Upgrading of Maeni Co-operative Borehole

In FY 2025/26, the department intends to undertake the following:

- ✓ Construction of Municipal Office Block at Kimilili
- ✓ Upgrading of Amtallah Stadium to a recreational park

- ✓ Procurement of land for stadium in kimilili municipality
- ✓ Procurement of land for Auction Ring.
- ✓ Construction and upgrading of drainage works.
- ✓ Construction of urban walkways
- ✓ Upgrading urban roads in Kimilili Municipality
- ✓ Opening of back streets within Kimilili municipality
- ✓ Urban greening and beautification of kimilili municipality
- ✓ Constructions of bicycle and bodaboda parking bays in kimilili municipality
- ✓ Provision of street lighting around kimilili municipality
- ✓ Installation of public benches and seats
- ✓ Ward based fund projects in kimilili ward
- ✓ Ward based fund projects in Kibingei ward
- ✓ Ward based fund projects in Maeni ward
- ✓ Construction of community social halls in Kimilili municipality
- ✓ Proposed Erection and Completion works for Nambaoni Dispensary
- ✓ Proposed Erection and Completion works for Chain-Link Fencing and Modern Gate for Youth Empowerment Centre
- ✓ Proposed Erection and Completion Works for Abolition Block at Bus Park
- ✓ Proposed Erection and Completion Works for Abolition Block at Thursday Market

In the medium term, the Municipality intends to undertake the following:

- ❖ Strengthen Policy, Legal and Institutional Framework
- ❖ Promote Integrated Urban Development Planning and Financing
- ❖ Increase investment in Urban Infrastructure Development
- ❖ Enhance urban governance structures.

Resource Allocation

The Sector has a total allocation of Kshs. **132,436,275** Kshs. **139,058,089** and Kshs. **146,010,993** for FY 2024/25, FY 2025/26, and FY 2026/27 respectively. This comprises of Kshs. **45,340,318**, Kshs. **47,607,334** and Kshs. **49,987,701** for recurrent expenditure and Kshs. **87,095,957**, Kshs. **91,450,755** and Kshs **96,023,293** for development expenditure for the same period.

Tourism, Environment, Water and Natural Resources

186. The overall goals of the department are; to enhance sustainable management of environment, water, irrigation and natural resources; to ensure access to water and natural resources benefits for sustainable development; to increase utilization of land through irrigation, drainage and land reclamation and to protect and reclaim the environment in

order to establish a durable and sustainable system of development and resilience to climate change.

The key achievements realized by the sector include;

- ✓ Drilling of 14 strategic boreholes using county rig,
- ✓ Contracts awarded for 40 CEF Water projects at different completion stages,
- ✓ County climate actions on adaptive and resilience community projects across all 45 wards.

In FY 2025/26, the department will undertake the following projects:

- High-capacity steel pressed tanks, pipeline extension, upgraded water point source
- Water source (Dam) developed, gravity scheme, main pipeline supply, water kiosks, water resources managed
- Sweeping, collection, transportation and disposal of garbage
- Locally led climate action projects in Agriculture/ livestock/ Water/ Environment/ Energy
- Growing tree seedlings across 45No wards
- Forest and land restoration for Kenya NDC 2025-2028
- 5No County Tree nurseries established
- 4500No Langstroth beehives procured, distributed and installed across 45No wards
- One tourist site/ product developed
- Tourism and art festival
- Attending of stakeholder, national, regional events

During the 2025/26-2027/28 MTEF period, the Sector will prioritize;

- ❖ Strengthen Policy, Legal and Institutional Framework
- ❖ Promotion of waste management and pollution control.
- ❖ Enhance environmental conservation protection and management
- ❖ Promote rehabilitation and protection of Mt Elgon catchment area.
- ❖ Enhance water supply provision
- ❖ Promote water quality and pollution control
- ❖ Promote water resources development
- ❖ Enhance water supply development and coverage
- ❖ Enhance sewerage service provision
- ❖ Support forest conservation and management
- ❖ Promote ICT in Natural resources management
- ❖ Promote afforestation and reforestation
- ❖ To increase tourism earnings in the county
- ❖ Support Climate Change Action Planning
- ❖ Promote Climate Change Mitigation Services
- ❖ Promote Climate Change Adaptation Services

Resource Allocation

The Sector has a total allocation of Kshs. **1,218,176,311**, Kshs. **1,279,085,126** and Kshs. **1,343,039,382** for FY 2025/26, FY 2026/27 and FY 2027/28, respectively. This comprises of Kshs. **87,918,623**, Kshs. **92,314,554** and Kshs. **96,930,281** for recurrent expenditure and Kshs. **1,130,257,688**, Kshs. **1,186,770,572** and Kshs. **1,246,109,101** for development expenditure for the same period.

Gender, Culture, Youths and Sports

187. The department set out to create sustainable and equitable social cultural and economic empowerment to all. It committed to achieve this by formulating, mainstreaming and implementing policies that respond to gender and cultural issues through coordinated strategies that engender a sustained and balanced social, cultural and economic development of the County as well as empowering the vulnerable and marginalized groups and areas.

The key achievements include;

- ✓ Awarding the construction of the Sang’alo Cultural Centre Multipurpose Hall against a target of a multi-purpose hall at the centre,
- ✓ Commemoration and Celebration of the International Women’s Day, Commemoration and celebration of the 16 Days of Activism against a target of celebration of 16 days of activism, Celebration of Youth week against a target of celebration of youth week,
- ✓ Ongoing Construction of the Masinde 4Muliro Stadium Pavilion in Kanduyi which is 90% done,
- ✓ Completion of Construction of hostels at the High-Altitude Training Centre in Kapsokwony.
- ✓ Construction of Maeni Youth Centre,
- ✓ Construction of a watching stand at Mbakalo, Construction of Ndivisi Youth Empowerment Centre and organizing and financing ward games.
- ✓ Participation in KICOSCA and EALASCA games

In the FY 2025/26, the department will undertake the following:

- Construction of a Rehabilitation Center
- Cash Transfer program for OVCs
- Cash transfer program for elderly, widows/widowers and PWDs
- Construction of phase 3 of Chemoge High Altitude Centre

During the 2025/26-2027/28 MTEF period, the Sector will prioritize;

- ❖ Strengthen Policy, Legal and Institutional Framework
- ❖ Promote Social welfare protection and development
- ❖ Gender mainstreaming and empowerment

- ❖ Promote development and maintenance of heritage infrastructure.
- ❖ Enhance culture and Creative Industry Development
- ❖ Promote sports infrastructure development
- ❖ Enhance sports Promotion and support services

Resource Allocation

The Sector has a total allocation of Kshs. **129,224,299**, Kshs. **135,685,513** and Kshs. **142,469,789** for FY 2025/26, FY 2026/27 and FY 2027/28 respectively. This comprises of Kshs. **69,893,765**, Kshs. **73,388,453** and Kshs. **77,057,875** for recurrent expenditure and Kshs. **64,455,434**, Kshs. **67,678,310** and Kshs. **71,062,226** for development expenditure for the same period.

Finance and Economic Planning

188. The department's goal is to create an enabling environment for accelerated and sustainable economic growth through pursuit of prudent economic, fiscal and monetary policies while coordinating the financial operations of the Bungoma County Government.

The key achievements are;

- ✓ Prepared county planning documents, among them ADP FY 2024/2025, Resource mobilization and debt management strategy paper
- ✓ Prepared County Budget documents for FY 2024/25 namely; CBROP, MTEF, PBB, Appropriation Bills, supplementary budgets, and Gazettement of the same
- ✓ Conducted monitoring and evaluation for all programs and projects
- ✓ Conducting surveys, statistical projection and analysis for decision making
- ✓ Compliance to PFM Act, Regulations, financial policies and procedures.
- ✓ Prepared Finance Bill
- ✓ 100% compliance to Public Procurement and Disposal Act, 2015
- ✓ 1 procurement plan developed
- ✓ Prepared financial statements
- ✓ Provided internal audit services
- ✓ Facilitated capacity building for staff.

In the FY 2025/26, the department will undertake the following:

- Preparation of County Annual Development Plan (CADP)
- Knowledge management repository established.
- County Statistical Abstracts prepared
- County statistical database established

- Preparation of County Budget documents namely; CBROP, MTEF, PBB, Appropriation Bills, supplementary budgets, and Gazettement of the same
- Preparation of County procurement plan
- Compliance to PFM Act, Regulations, financial policies and procedures.
- Preparation of Finance Bill
- Preparation of revenue manual
- Preparation of 12 Statutory reports
- Preparation of 4 risk assessment reports
- Preparation of 2 Appropriation Bills
- Commissioning of 12 County monitoring system
- Financial reports prepared

During the 2025/26-2027/28 MTEF period, the Sector will prioritize;

- ❖ Formulation and implementation of county economic plans
- ❖ County knowledge management done
- ❖ Managing county statistics
- ❖ Coordination of Ward-Based Projects
- ❖ Carry out Monitoring & Evaluation activities
- ❖ Formulation and implementation of county Budgets
- ❖ Own Source Revenue mobilization
- ❖ Facilitate Audit services
- ❖ Providing accounting services
- ❖ Facilitate supply chain services
- ❖ Coordinating county Asset Management
- ❖ Development of appropriate policy and legal framework

Resource Allocation

The Sector has a total allocation of Kshs. **497,997,595**, Kshs **522,897,475** and Kshs. **549,042,348** for FY 2025/26, FY 2026/27 and FY 2027/28, respectively. This comprises of Kshs. **335,997,595**, Kshs. **352,797,475** and Kshs. **370,437,348** for recurrent expenditure and Kshs. **162,000,000**, Kshs. **170,100,000** and **178,605,000** Kshs. for development expenditure for the same period.

Public Service Management and Administration & Office of the County Secretary; Office of H.E. the Governor and Deputy Governor

189. The sectors' main goal is to provide leadership and oversight in economic and devolution management, resource mobilization and management; and Inter-governmental relations for a responsive public service.

The key achievements are:

- ✓ Provided medical cover for County Government officers.
- ✓ Provided contracted security services for all county Government offices and establishments.
- ✓ Provided contracted cleaning services to all County Government offices.
- ✓ Facilitated commemoration of national holidays, namely, Madaraka day, Mashujaa day and Jamuhuri day every year.
- ✓ Procured uniforms for enforcement officers, village administrators and ward administrators. Both official and ceremonial.
- ✓ Facilitated operation of ward administration offices.
- ✓ Initiated construction of 5 ward offices (South Bukusu, Kimaeti, Milima, Chepyuk and Kapkateny).

In the FY 2025/26, the department will undertake the following:

- Construction of 20 ward offices
- Construction of 1 sub county office
- Plots for offices in 22 wards
- 70% of Human Resource Management system upgraded
- Provide Cleaning and security services in all county offices
- Provide Comprehensive medical cover for employees
- Procure Uniforms for enforcement officers (380), sub county (9), ward (45) and village administrators (236)
- Civic education fora in 45 wards
- Public participation for a in 45 wards
- Installation of M&E visual dashboard at Kimilili, Webuye and Chwele
- Upgrading of server room at the HQ
- Establishment of County data centre at the HQ

During the 2025/26-2027/28 MTEF period, the Sector will prioritize;

- ❖ Strengthen Policy, Legal and Institutional Framework

- ❖ Carry out civic education and outreach services
- ❖ Promote Ethics and Integrity among staff
- ❖ Support good governance
- ❖ Promote conflict management and peace building
- ❖ Promote organizational transformation
- ❖ Enhance human resource management
- ❖ Enhance records management and development
- ❖ Promote human development
- ❖ Enhance quality assurance
- ❖ Promote ethics, governance and national values
- ❖ Promote prudence in management of county resources
- ❖ Promote participatory and inclusive governance

Resource Allocation

The Sector has a total allocation of Kshs. **6,921,487,364**, Kshs. **7,267,561,732** and Kshs. **7,630,939,818** for FY 2025/26, FY 2026/27 and FY 2027/28 respectively. This comprises of Kshs. **6,555,321,454**, Kshs. **6,883,087,526** and Kshs. **7,227,241,903** for recurrent expenditure and Kshs. **366,165,910**, Kshs. **384,474,205** and Kshs. **403,697,915** for development expenditure for the same period

County Public Service Board;

Mandate;

190. The County Public Service Board as established under Article 57 of the County Government Act. It is a body corporate institution that draws her functions from section 59(1) of the County Government Act 2012 which includes
- To recruit and promote qualified personnel to the respective County offices so that public service delivery can be enhanced.
 - To enhance institutional efficiency and effectiveness in implementation and service delivery.
 - To provide regular reports to the County Assembly on the execution of the functions of the board.
 - To promote ethical, integrity and promotion of National Values and principles.
 - To recommend to the Salaries and remuneration Commission on behalf of the County Government on the remuneration, pensions and gratuities for County Public Service employees.
 - To provide advice to county government on human resource management and development

- To provide advice to county government on implementation and monitoring of the national performance management systems in counties.
- To report to county assembly on the extent of compliance of values and principles in the public service as provided in articles 10 and 232 of the constitution

The key achievements are:

- ✓ Ethics and integrity standards adhered to
- ✓ 100% equity and fairness in distribution of employment opportunities
- ✓ Quality assurance audits in service provision carried out
- ✓ 98% submission of wealth declaration forms
- ✓ Planning documents prepared
- ✓ Improved Human Resource capacity
- 600 staff trained
- 88 personnel re-designated
- 194 casuals absorbed
- 238 new appointments done

In the FY 2025/26, the department will undertake the following:

- Improved Human resource capacity
- Establishment of guiding and counselling unit
- Quality assurance Compliance audit conducted
- Ethical and integrity standards adhered to
- Construction 1 storey building administrative block
- Equipping of administrative block
- New appointments and Promotions effected
- Equity and fairness achieved in distribution of employment opportunities
- Ethical and integrity standards adhered to

During the 2025/26-2027/28 MTEF period, the Sector will prioritize;

- ❖ Improved Human resource capacity,
- ❖ Establishment of guiding and counselling unit,
- ❖ Conduct Quality assurance Compliance audit,
- ❖ Effect new appointments and Promotions,
- ❖ Enforce adherence to Ethical and integrity standards,
- ❖ Construct 1 storey building administrative block and Equipping of administrative block

Resource Allocation

The Sector has a total allocation of Kshs. **57,506,006**, Kshs. **60,381,306** and Kshs. **63,400,372** for FY 2024/25, FY 2025/26, and FY 2026/27 respectively. This comprises of Kshs. **40,686,784** Kshs. **42,721,126** and Kshs. **44,857,179** for recurrent expenditure and Kshs. **16,819,222**, Kshs. **17,660,183** and Kshs. **18,543,192** for development expenditure for the same period.

County Assembly

191. The role of the County Assembly is to create an environment that fosters efficient and effective service delivery through representation, legislation and oversight as enshrined in the constitution and other legislation.

Key achievements include:

- ✓ 6 No. policies enacted
- ✓ 4 No. study and inspection tours organized
- ✓ 3 No. statutory and general Bills introduced and enacted
- ✓ 2 No. regulations passed
- ✓ 86 No. ordinary and special sittings organized
- ✓ 13 No. public hearing forums on various legislations Conducted
- ✓ 12No. petitions considered
- ✓ 40 No. committee fact finding exercises
- ✓ 60 No. committee reports
- ✓ 1 No. ward fora held
- ✓ 3 No. focused group discussion forums held
- ✓ 2 No. social media platforms launched
- ✓ 1No. library operationalized
- ✓ 1 No. active cafeteria established
- ✓ 100 No. Sets of furniture provided {Chairs 120, Tables 30, Executive 40, Work stations 32}
- ✓ 3 No. pool sanitation facilities provided
- ✓ 6 No. conference rooms
- ✓ 100 No. carports installed
- ✓ Completion of Administration block done
- ✓ Groundbreaking of the New debating chambers
- ✓ Groundbreaking of the Official residence for the Honourable speaker.
- ✓ Launch of Jitume ICT lab.
- ✓ Construction of Waiting Bay and ablution block ongoing
- ✓ Achievement of unqualified reports on the Main Financial statement and Staff car loan and mortgage

In the FY 2025/26, the department will undertake the following:

- Bills approved
- Bills regularized
- Policies enacted
- County Budgets considered and approved
- Petitions considered
- Hansard System Serviced
- Audio editing software purchased
- County Appointments approved
- Committee fact findings
- Legislation research and policy support
- County Budgets considered and approved
- Memoranda / petitions/ written representations considered
- Public participation for a held
- Bunge mashinani events conducted
- Completion of New debating Chambers
- Installation of New Hansard system in the new debating chambers
- Installation of Committee services software
- Construction of perimeter wall at Hon Speaker's residence
- Business Continuity, Data Recovery and Disaster Management Policy development training and Implementation
- Solarization of the Assembly building
- Installation of cooling system in the server room

During the 2025/26-2027/28 MTEF period, the Sector will prioritize;

- ❖ Strengthen Policy, Legal and Institutional Framework
- ❖ Development of appropriate policy and legal framework
- ❖ Promote prudence in management of county resources
- ❖ Promote participatory and inclusive governance

Resource Allocation

The Sector has a total allocation of Kshs. **1,212,107,539**, Kshs. **1,272,712,916** and Kshs. **1,336,348,562** for FY 2025/26, FY 2026/27, and FY 2027/28 respectively. This comprises of Kshs **969,226,051**, Kshs. **1,017,687,354** and Kshs. **1,068,571,721** for recurrent expenditure and Kshs. **242,881,488**, Kshs. **255,025,562** and Kshs. **267,776,841** for development expenditure for the same period.

Ward Based Projects

Resource Allocation

The WBP Sector has a total allocation of Kshs. 1,350,000,000, Kshs. 1,417,500,000 and Kshs. 1,488,375,000 for FY 2025/26, FY 2026/27 and FY 2027/28 respectively. The Kshs. 1,350,000,000 comprises of 30,000,000 per ward for the 45 wards as an allocation for development programs. An allocation of Kshs. **210,613,732** to the pending bills.

Annex Table 1 provides a summary of expenditures by programmes for the first half of FY 2024/25 period. **Annex Table 2** provides a summary of expenditures by programmes for the FY 2026/25– 2026/27 period.

3.5 Public Participation/ Sector hearing and Involvement of the stakeholders

192. The Constitution of Kenya (2010) under Article 201 (a) and the Public Finance Management Act (2012) under Section 125 Subsection 2 confer the right to citizens and the obligation on National and County Governments to ensure the public participates and is consulted in the budget making process. In fulfilment of this requirement, Sector Working Groups (SWGs) were convened to develop the sector reports, which were subjected to public hearings for the FY 2025/26 and medium-term budget were held between 20th to 24th January 2025.
193. The issues raised by the Citizens were used by the Sectors while prioritizing programmes and projects to be funded. The reports from the county wide (45 wards) Participation are annexed in each Sector Report. Virtual platforms were made available on the County website as well as live streaming on Face Book to ensure that stakeholders who could not attend the Public Hearings physically had access to the Hearings. **Annex Table 3** provides a summary of the comments received and the actions taken and or response given during the Public Hearings.
194. Further, Draft 2025 CFSP was uploaded onto the county website on 6th January 2025 inviting the public and stakeholders to share comments. As required by the Public Finance Management Act (PFM) Act, 2012, the document was further shared with the various stakeholders. The comments were considered in finalizing this document. A summary of the comments received from the various stakeholders and the public and the actions taken are summarized in **Annex Table 4**.
195. Further as required by the Public Finance Management Act, the County Fiscal Strategy Paper was shared with various stakeholders and the public for comments before finalization.

196. As per paragraph 7(4) of PFM Regulation 2015 which states:
‘The County Executive Committee Member shall give a responsibility statement confirming the extent to which general public was consulted particularly on the County Strategy Paper and Sector Working Groups.’
197. The call for public participation on the County Fiscal Strategy Paper (CFSP)2025 and the Medium-Term Expenditure Framework (MTEF) 2025/2026 – 2027/2028 was published on two print media outlets (The Standard and The Nation Newspapers) seven days in advance.
198. The objective of the public participation was to gather views and opinions of the public and to assist in setting sector priorities to inform the departmental ceilings and a number of non-performing projects were noted with much attention drawn to: -
- i) Dormant dams and cattle dips, dormant and incomplete value chain support infrastructure
 - ii) Abandoned, incomplete and unprotected water projects
 - iii) Revival of trade loans, vandalized/ collapsed street and flood lights
 - iv) Idle public land risking encroachment and grabbing
 - v) Un commissioned and incomplete blocks in health facilities
 - vi) Underutilized VTCs and incomplete structures in ECDEs and VTCs
 - vii) Dormant social support schemes and slow implementation of sporting stadia
 - viii) Substandard and stalled road development projects

IV. COUNTY FINANCIAL MANAGEMENT AND DIVISION OF REVENUE

4.1. Compliance with fiscal responsibility principle

199. In line with the Constitution, the Public Finance Management (PFM) Act, 2012, the PFM County Government Regulations, 2015 and in keeping with prudent and transparent management of public resources, the Government has adhered to the fiscal responsibility principles as set out in the statute as follows Table 39:

Table 16: Performance of Fiscal Responsibility Indicators

Summary of status of compliance on responsibility principles.

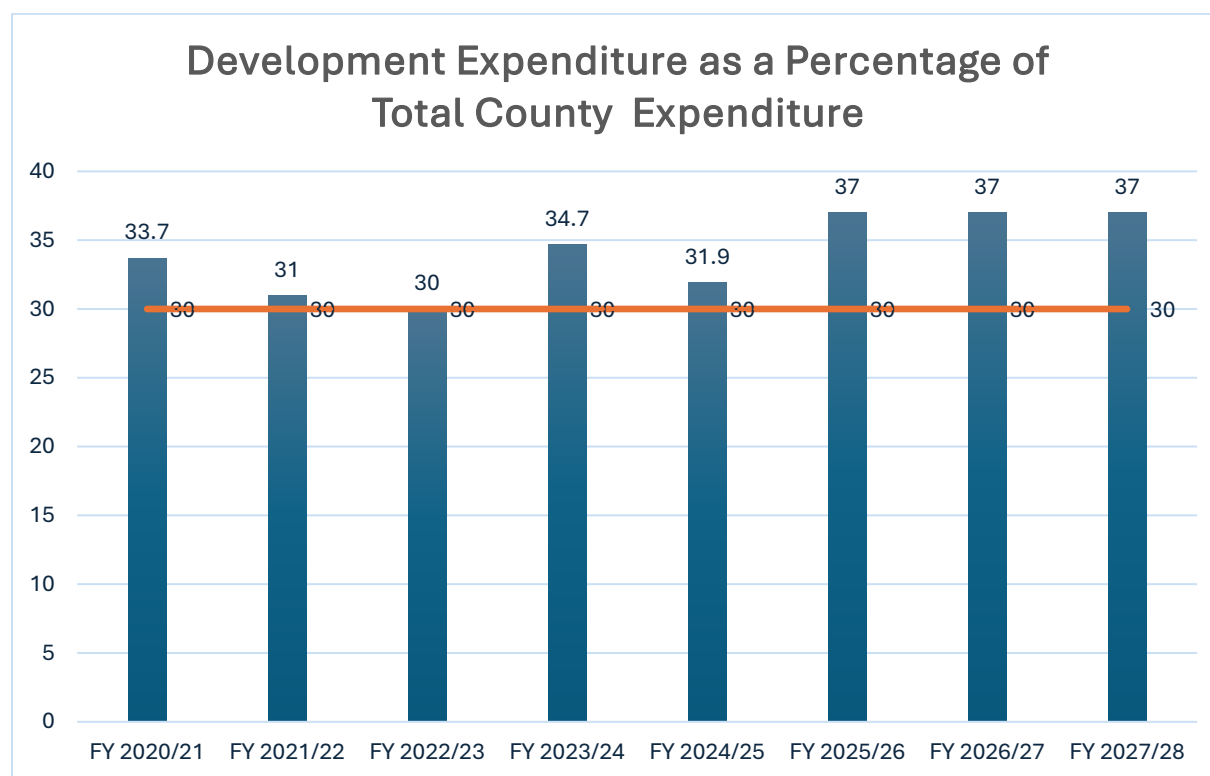
<i>NO</i>	<i>FISCAL RESPONSIBILITY PRINCIPLE</i>	<i>STATUS</i>
<i>a</i>	<ul style="list-style-type: none"> the county government's recurrent expenditure shall not exceed the county government's total revenue. over the medium term a minimum of thirty percent of the county government's budget shall be allocated to the development expenditure 	<i>The proposed recurrent expenditure is 63.04% and the development is 36.96%</i>
<i>b</i>	The county government's expenditure on wages and benefits for its public officers shall not exceed a percentage of the county government's total revenue as prescribed by the County Executive member for finance in regulations and approved by the County Assembly.	<i>The proposed budget on wages and benefits stands at 43.07% against the expected limit of 35%</i>
<i>c</i>	Over the medium term, the government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure;	<i>So far, no borrowing done of capital nature</i>
<i>d</i>	The county debt shall be maintained at a sustainable level as approved by county assembly;	<i>To be observed well applied</i>
<i>e</i>	The fiscal risks shall be managed prudently	<i>As analyzed</i>
<i>f</i>	A reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained, taking	<i>Through preparation of the Finance bill</i>

	into account any tax reforms that may be made in the future	
--	-------------------------------------------------------------	--

a) A minimum of 30 percent of the County government’s budget allocated to the development expenditure over the medium term.

200. Consistent with the requirements of the law, the Bungoma County Government’s allocation to development expenditure has been above 30 percent of its Departmental expenditures. In the FY 2025/26, development expenditure as a percentage of total expenditure is projected at 36.9 percent meeting the set threshold. In the fiscal outlays presented in this County Fiscal Strategy Paper, the County Government continues to observe this requirement. The allocation to development expenditures is projected at 36.9 Percent in the FY 2026/27 and remain above the recommended threshold over the medium term as shown in Figure 7.

Figure 7: Development Expenditure as a Percentage of Total County Expenditure



Source: County Treasury

b) The County Government’s expenditure on wages and benefits for its employees not to exceed 35 percent of the county government’s equitable share of the revenue.

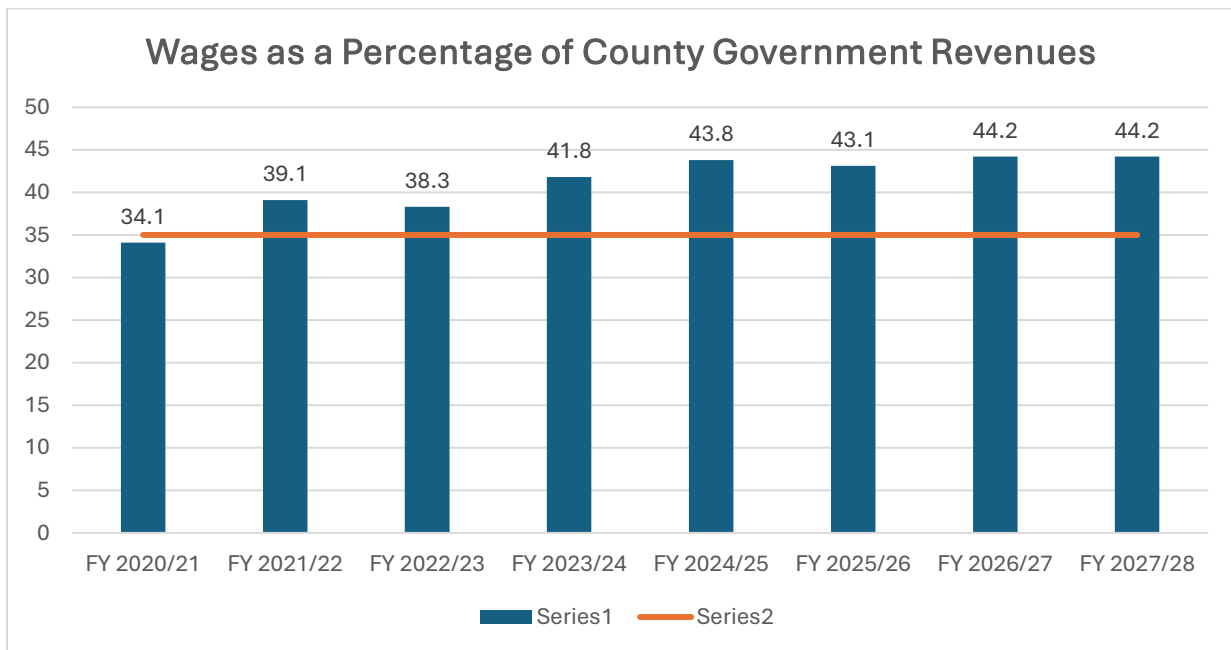
201. The law requires that the expenditure on the compensation of employees (including benefits and allowances) shall not exceed 35 percent of the county’s total revenues as

prescribed by the CECM for finance in regulations and approved by the county assembly pursuant to PFMA 2012 section 107 (2)(c).

202. The staff costs to total expenditure have been increasing from 43.2% in FY20/21 to 45.2% in FY 2021/22 and 43.3% in FY 2022/23 which is above the minimum recommended 35% in the Public Finance Management (PFM) (Amendment) Regulations, 2015. In FY 2023/24 the share of wages and benefits to revenues was projected at 42 percent and is projected to increase to 43.8 percent in FY 2024/25 and 43.01 percent FY 2025/26. This increase in wages and staff benefits is due to the staff promotions, inclusion of all permanent staff in the pension scheme and budgeting for the accrued staff pension, conversion of Health Workers employment terms from contract basis to permanent and pensionable basis and introduction of Housing Levy.

203. To manage costs downwards, the County is freezing nonessential employment and enhance revenue collection, with a relative reduction anticipated to materialize from general growth in Own Source Revenue. The high staff costs has impeded development activity. (Figure 8)

Figure 8: Wages as a Percentage of County Government Revenues



Source: County Treasury

c) Over the medium term, the Government’s borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure.

204. The Government is committed and continues to adhere to the principle as per the PFM Act section 107(2)(d) which requires that national governments borrowed resources be used only for purposes of financing development and not for recurrent expenditure.
205. In preparation for borrowing and to build the county capacity, Bungoma County has been participating in the shadow credit rating exercise organized by the World Bank alongside other counties such as Kisumu, Makueni and Laikipia from FY 2018/19. However, on 1st December 2022 - GCR Ratings (“GCR”) withdrew the ratings on Bungoma County Government’s long and short-term public national scale issuer rating of BBB-(KE)(WD)/A3(KE)(WD) respectively without review. The withdrawal was due to commercial reasons. Accordingly, GCR no longer supports the above-mentioned credit rating on the entity and any dependent ratings. A credit rating withdrawal does not imply that the entity is not servicing its debt obligations or that its financial position has deteriorated.
206. The Department of Health and Sanitation, in collaboration with AMREF, seeks to implement a Development Impact Bond (DIB) health financing model in all health centers across the 45 wards of Bungoma County. This initiative aims to address the "Triple Threat Effect" among youth—teen pregnancies, HIV infections, and gender-based violence (GBV). Additionally, it will ensure the provision of youth-friendly health services to promote overall well-being and accessibility to essential healthcare.
- d) public debt and obligations shall be maintained at a sustainable level as approved by County Assembly and The PFM Act also requires that public debt and obligations remain at sustainable levels.**
207. The county Government of Bungoma prepares the MTDMS paper as per the requirement of Public Finance Management (PFM) Act, 2012 which sets out the debt management strategy of the County Government over the medium term with respect to actual and potential liabilities. Regular preparation and publication of the MTDMS promotes transparency in the conduct of budget financing and public financial management.
208. The 2024/25-2025/26 MTDS is the 6th paper prepared by the County and the first under the CIDP 2023-2027 development frame. The policy is meant to act as a guideline for debt management practices of the County Government including the issuance process, management of the debt portfolio, and adherence to various laws and Regulations governing debt contracting and management.

209. With this policy, there will be improvement in the quality of decisions, better articulation of policy goals, clearer guidelines for the structure of debt issuance, and a demonstration of commitment to long-term capital and financial planning. Bungoma County Government has so far not taken any loans; however, the County has experienced debts arising from payment arrears to suppliers of goods and services, i.e., pending bills.
210. To ensure that the County's debt remains within sustainable levels, the County Treasury intends to fund annual budget deficits from sources characterized by lower costs and minimal risks. So far, measures geared towards reduction of county debt through pending bills by departments have been effective in view of the current level of pending bills.

e) Fiscal risks shall be managed prudently.

211. Kenya's risk remains high due to volatile international commodity prices, tighter external financing conditions, elevated inflation, and continued drought. The Government continues to respond to these adverse impacts through fiscal measures such as fertilizer subsidy and provision of certified seeds to farmers to enhance agricultural productivity. In addition, the Government will continue with the fiscal consolidation programme which is expected to reduce debt vulnerabilities and ensure a stronger debt sustainability position going forward. To manage fiscal risks prudently as required, the Government has improved its macroeconomic forecasts and regularly reviews the impact of macroeconomic projections and their implications on the budget.
212. Potential fiscal risks arising from contingent liabilities, including from Public Private Partnership projects among others, are considered and a contingency provision made to cushion the economy from unforeseeable shocks. the Government has improved its macroeconomic forecasts and regularly reviews the impact of macroeconomic projections and their implications on the budget. Potential fiscal risks arising from contingent liabilities, including from development projects among others, are taken into account and a contingency provision made to cushion the economy from unforeseeable shocks.

f) A reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained, taking into account any tax reforms that may be made in the future.

213. On the principle of maintaining a reasonable degree of predictability with respect to the level of tax rates and tax bases, the Government is in the process of developing a county Tax Policy to ensure certainty in taxation.
214. Further, the Government continues to carry out tax reforms through modernizing and simplifying tax laws in order to lock in predictability and enhance compliance within the tax system. The Government is in the process of developing a Medium-Term Revenue Strategy (MTRS) that outlines the tax policy measures and strategies for sustainably raising revenues over the medium term that will ensure certainty continues to maintain tax rates at stable levels through various policy documents.

4.2. Prudent management of Fiscal Risks

215. Section 107(2)(f) of the Public Finance Management (PFM) Act, 2012, mandates County Treasuries to prudently manage their fiscal risks. During the review period, several fiscal risks were identified in revenue and expenditure performance, including:

- i) High levels of pending bills, which impede efficient delivery of public services and hinder the growth of local businesses;
- ii) Non-remittance of statutory deductions by certain county governments, particularly pension contributions, which jeopardizes the social security of retirees;
- iii) Excessive expenditure on wages, reducing county governments' capacity to fund essential operations, maintenance, and development activities; and
- iv) Underperformance in Own-Source Revenue (OSR), leading to unfunded budgets and an accumulation of pending bills.

Table 17 provides a summary of total expenditures, total recurrent expenditures, total development expenditures and total revenues for medium term from FY 2020/21 to 2023/24. Total wages as a percentage of total revenue is also captioned in the table

Table 17: Summary of County Revenues and Expenditures from FY 2020/21 to 2023/24

Item	FY 2020/21		FY 2021/22		FY 2022/23		FY 2023/24	
	Approved Budget	Actual Budget	Approved Budget	Actual Budget	Approved Budget	Actual Budget	Approved Budget	Actual Budget
Total Revenues	14,002,888,408	11,393,630,404	14,454,364,384	11,444,758,069	14,824,738,618	12,752,901,294	15,243,651,077	12,547,693,277
Total Expenditure	14,002,888,408	11,393,630,404	14,454,364,384	11,444,758,069	14,824,738,618	12,752,901,294	15,243,651,077	12,547,693,277
Total Development	4,720,012,191	3,360,761,147	4,479,377,759	2,189,989,610	4,445,883,438	2,820,520,543	5,284,307,323	3,115,544,635
Total Recurrent	9,282,876,219	8,032,869,257	9,974,986,625	9,254,768,459	10,378,855,179	9,932,380,751	9,959,343,755	8,847,399,944
Wages	4,769,700,248	4,918,472,158	5,657,067,230	5,178,340,834	5,674,759,283	5,520,728,526	6,369,665,347	5,920,825,517
Other Recurrent	4,513,175,971	3,114,397,099	4,317,919,395	4,076,427,625	4,704,095,896	4,411,652,225	3,589,678,080	2,945,160,873
% of Development in Total Budget	33.7	29.5	31	19.1	30	22.1	34.7	24.8
% of Recurrent in Total Budget	66.3	70.5	69	80.9	70	77.9	65.3	70.5
% of Wages in Total Budget	34.1	43.2	39.1	45.2	38.3	43.3	41.8	47.2

4.2.1 Actual Development Expenditure over the Medium-Term

216. The total actual development expenditure for FY 2020/21, FY 2021/22, FY 2022/23 and FY 2023/24 accounted for 29.5%, 19.1%, 22.1% and 26.1% of the total actual budget for the same period respectively as indicated in Table 17. This translates to an average allocation of 24.1% of actual total expenditures to development expenditures. For the FY 2023/24, only seven departments met this requirement as far as the actual expenditure as a percentage of total budget is concerned as indicated in Table 18.

Figure 9: Development expenditure as a percentage of the Total Expenditure

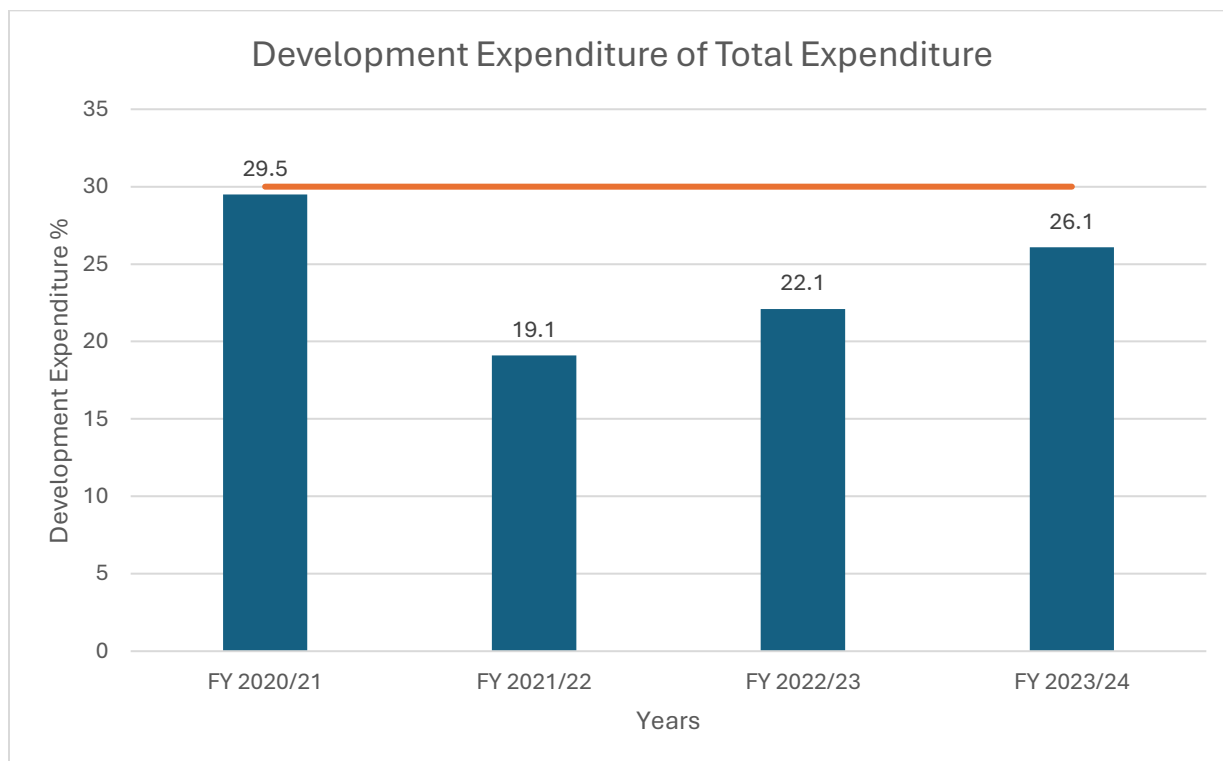


Table 18: Actual Development as percentage of actual total Expenditure for FY 2023/24

Department/Agency	Total Budget Allocation	Total Development Allocation	Actual Development Expenditure	Allocation as % of total Budget	Expenditure as % of Total Budget	Development Expenditure as % of total Expenditure
Agriculture, Livestock, Fisheries and Co-op Development	1,223,954,881	854,677,328	508,102,188	70%	42%	4.25
Tourism, Forestry, Environment	778,717,153	400,781,943	28,699,454	51%	4%	0.24
Water and Natural Resources	271,247,394	207,642,145	192,345,277	77%	71%	1.61

Department/Agency	Total Budget Allocation	Total Development Allocation	Actual Development Expenditure	Allocation as % of total Budget	Expenditure as % of Total Budget	Development Expenditure as % of total Expenditure
Roads and Public works	1,246,541,914	1,133,078,320	981,618,422	91%	79%	8.21
Education and VTC	1,675,682,113	460,102,000	316,152,536	27%	19%	2.64
Health and Sanitation	4,000,381,278	257,617,173	125,805,555	6%	3%	1.05
Trade	386,974,006	361,336,841	187,617,162	93%	48%	1.57
Energy	92,228,816	56,006,400	51,957,470	61%	56%	0.43
Industrialization	357,071,777	350,000,000	66,889,347	98%	19%	0.56
Lands, Urban and Physical Planning	98,056,672	48,960,108	22,728,001	50%	23%	0.19
Housing	183,111,104	151,299,930	151,299,930	83%	83%	1.26
Bungoma Municipality	192,125,073	169,100,000	59,770,351	88%	31%	0.50
Kimilili Municipality	150,700,008	121,654,740	38,197,290	81%	25%	0.32
Gender, Culture,	124,614,300	41,371,262	19,695,312	33%	16%	0.16
Youth and Sports	174,475,401	148,984,326	117,942,264	85%	68%	0.99
County Assembly	1,283,975,880	151,737,650	93,010,115	12%	7%	0.78
Finance and Planning	1,520,256,593	309,951,094	124,457,798	20%	7%	1.04
County Public Service Board	62,852,554	14,500,000	0	23%	0%	0.00
Governors	453,731,698	0	0	0%	0%	0.00
D/Governor's office	27,336,583	0	0	0%	0%	0.00
Public Administration	892,957,337	32,713,240	29,256,163	4%	3%	0.24
County Secretary	46,658,543	12,792,823	0	27%	0%	0.00
TOTALS	15,243,651,078	5,284,307,323	3,115,544,635	35%	20%	26.04

217. In terms of actual development expenditure for the FY 2023/24, development expenditure amounted to Kshs 3.115 billion (58.96 percent) against a revised target of Kshs 5.28 billion, translating to a shortfall of Kshs 2.17 billion. This was on account of the lower absorption of projects financed by grants from the National Government and Development partners.

Table 19: FY 2023/24 Actual Development Expenditures as a Percentage of Total Expenditure (departmental)

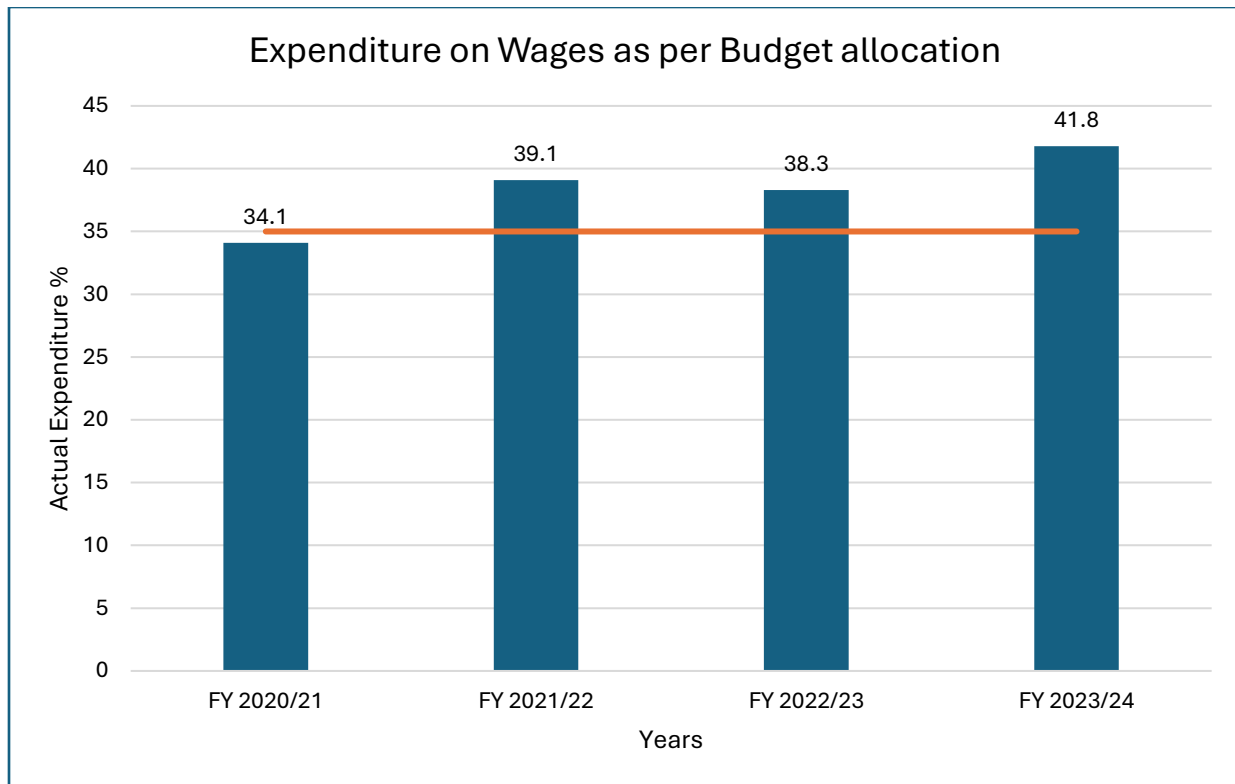
DEPARTMENT/AGENCY	TOTAL EXPENDITURE (Kshs.)	DEVELOPMENT	Percentage of Total Expenditure (departmental)
		(Kshs.)	
Agriculture, Livestock, Fisheries and Co-op Development	897,269,629	508,102,188	56.63
Tourism, Forestry, Environment	387,073,142	28,699,454	7.41
Water and Natural Resources	247,351,479	192,345,277	77.76
Roads and Public works	1,073,219,438	981,618,422	91.46
Education and VTC	1,452,178,187	316,152,536	21.77
Health and Sanitation	3,266,874,286	125,805,555	3.85
Trade	212,600,791	187,617,162	88.25

DEPARTMENT/AGENCY	TOTAL EXPENDITURE (Kshs.)	DEVELOPMENT	Percentage of Total Expenditure (departmental)
		(Kshs.)	
Energy	72,707,657	51,957,470	71.46
Industrialization	70,412,847	66,889,347	95.00
Lands, Urban and Physical Planning	59,740,791	22,728,001	38.04
Housing	179,458,273	151,299,930	84.31
Bungoma Municipality	80,493,913	59,770,351	74.25
Kimilili Municipality	65,776,060	38,197,290	58.07
Gender, Culture,	91,470,715	19,695,312	21.53
Youth and Sports	139,245,182	117,942,264	84.70
County Assembly	1,225,248,281	93,010,115	7.59
Finance and Planning	1,247,086,530	124,457,798	9.98
County Public Service Board	41,465,711	0	0.00
Office of H.E the Governor	438,838,090	0	0.00
D/Governor's office	21,808,747	0	0.00
Public Administration	661,535,485	29,256,163	4.42
County Secretary	31,089,344	0	0.00
TOTALS	11,962,944,578	3,115,544,635	26.04

4.2.2 Compliance with the Requirement for Expenditure on Wages

218. Regulation 25(1) (b) of the PFM (County Governments) Regulations, 2015 requires that the County wage bill shall not exceed 35 percent of its total revenue. The expenditure on wages and benefits was above the legal threshold (45%) and the county has put in place measures that can move it towards meeting the legal threshold as provided by the law.

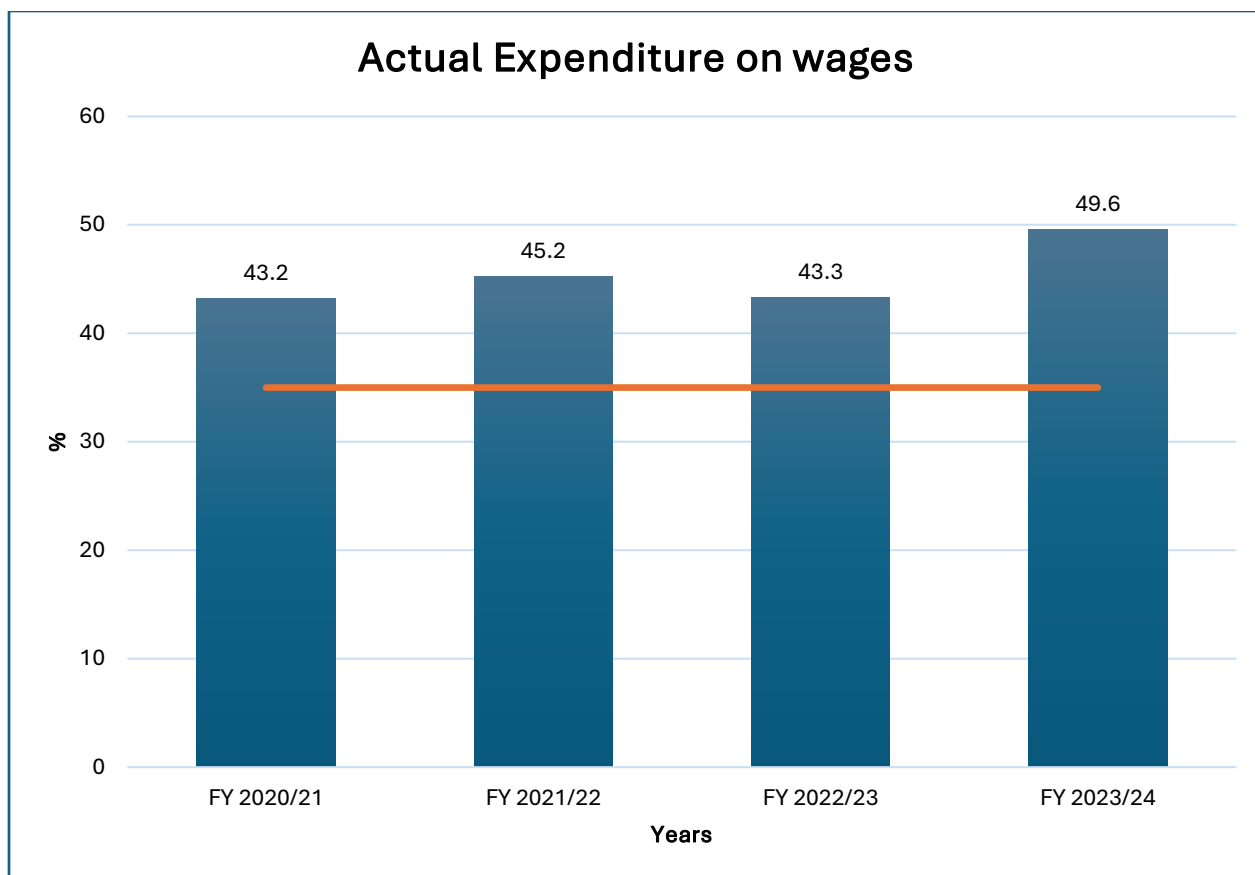
Figure 10: Expenditure on Wages as per Budget



Source: County Treasury

219. Over the medium – term, budgeted expenditure on wages and benefit for the FY 2020/21, FY2021/22, FY 2022/23 and FY 2023/24 accounted for 34,1%, 39.1%, 38.3% and 41.8% of the total revenue, respectively as shown in **Figure 10 and Table 17**.

Figure 11: Actual Expenditure



220. The total expenditure on wage bill reported by the County government amounted to Kshs 5.92 billion in the FY 2023/24. During the same period the total revenue available to the County government was Kshs. 11.96 billion. The Public Finance Management (County Governments) Regulations, 2015, requires that expenditure on wages and benefits for public officers shall not exceed 35 percent of the total revenue. The county government spent 47.1 per cent of the total revenue on wages which is slightly higher than the threshold of 35 per cent provided by PFMA 2012

221. To further manage the wage bill, the county government has put in place the following measures to ensure compliance.

- a) **Regular consultations between the County Treasury and the Accounting Officer on wage bill management.** PFM (County Governments) Regulations, 2015 Sect. 119. (3) requires that the Accounting Officer of a county government should ensure that the personnel cost of all appointees, as well as promotion and salary increments, be met within the budgetary allocation voted for by the county government entity. Also, the Accounting Officer should certify the correctness of the payroll at least once every month – Sect. 120 (3).

- b) **The CPSB to widely consult with the County Treasury while implementing its mandate.** Further, Sect. 119 (4) of the PFM Regulations emphasizes that the CPSB shall only approve the establishment of new public service positions after getting confirmation of the availability of budgetary provisions from the County Treasury.
- c) **Strengthen performance management to reward productivity and performance. This will slow down the pace of seeking staff promotions hence reduce pressure on the wage bill.** The County Government Act succinctly describes matters to be considered by the CPSB during appointments, promotions, or re-designation. Sect. 65 (2) requires that CPSB should ensure promotions are undertaken based on merit, fairness, and transparency.
- d) **Continuous payroll audit to be conducted to provide assurance that only employed staff exist among other related issues.**

Table 20: Expenditure by Economic Classification

DEPARTMENT/AGENCY	PERSONNEL (Kshs.)	OPERATIONS AND MAINTENANCE (Kshs.)	TOTAL RECURRENT (Kshs.)	DEVELOPMENT (Kshs.)	TOTAL EXPENDITURE (Kshs)
Agriculture, Livestock, Fisheries and Co-op Development	247,935,975	141,231,466	389,167,441	508,102,188	897,269,629
Tourism, Forestry, Environment	22,650,871	335,722,817	358,373,688	28,699,454	387,073,142
Water and Natural Resources	29,565,566	25,440,636	55,006,202	192,345,277	247,351,479
Roads and Public works	73,149,058	18,451,958	91,601,016	981,618,422	1,073,219,438
Education and VTC	1,091,005,099	45,020,552	1,136,025,651	316,152,536	1,452,178,187
Health and Sanitation	2,654,578,187	486,490,544	3,141,068,731	125,805,555	3,266,874,286
Trade	18,909,400	6,074,229	24,983,629	187,617,162	212,600,791
Energy	2,351,397	18,398,790	20,750,187	51,957,470	72,707,657
Industrialization		3,523,500	3,523,500	66,889,347	70,412,847
Lands, Urban and Physical Planning	20,941,505	16,071,285	37,012,790	22,728,001	59,740,791
Housing	8,836,574	19,321,769	28,158,343	151,299,930	179,458,273
Bungoma Municipality	11,652,190	9,071,372	20,723,562	59,770,351	80,493,913
Kimilili Municipality	13,811,045	13,767,725	27,578,770	38,197,290	65,776,060
Gender, Culture,	31,984,863	39,790,540	71,775,403	19,695,312	91,470,715
Youth and Sports	10,383,008	10,919,910	21,302,918	117,942,264	139,245,182
County Assembly	606,556,592	525,681,574	1,132,238,166	93,010,115	1,225,248,281
Finance and Planning	509,247,550	613,381,182	1,122,628,732	124,457,798	1,247,086,530
County Public Service Board	9,260,839	32,204,872	41,465,711	0	41,465,711
Office of H.E the Governor	228,432,549	210,405,541	438,838,090	0	438,838,090
D/Governor's office		21,808,747	21,808,747	0	21,808,747
Public Administration	329,573,249	302,706,073	632,279,322	29,256,163	661,535,485
County Secretary		31,089,344	31,089,344	0	31,089,344

TOTALS	5,920,825,517	2,926,574,426	8,847,399,943	3,115,544,635	11,962,944,578
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Source of Data: County Treasury

4.2.3 Enhancement of County's Own-Source-Revenue

222. The County collected a total of Kshs. 1.02 billion from own source generated revenue, which was 50 per cent of the annual target of Kshs. 2.03 billion. The total local revenue collected was Kshs 443.51 million against a target of Kshs. 868.2 million representing a shortfall of 49 percent while Appropriation in Aid (AiA) collection amounted to Kshs. 581.1 million against a target of Kshs. 1.16 billion representing an achievement of 50 per cent.

223. The revenue in the year 2023/24 had an overall negative variance of Kshs 1.006 6billion on own source revenue, a negative variance of Kshs 424.7 million on local Revenue and a negative variance of Kshs. 581.01 million on AIA. Analysis of twelve months own source revenue collection for July 2023 to June 2024 is shown in **Table 21**.

Table 21: Own Source Revenue Collection for FY 2023/24

No	Revenue Stream	Annual Targeted Revenue (Kshs.)	Twelve Months of FY 2023/24 OSR Collection (Kshs.)	Variance (Kshs.)	% of Collection of OSR Against Annual Target
		A	C	D=C-A	E=C/A
1	Local generated Revenue	868,201,470	443,505,728	(424,695,742)	51%
	Land Rates	47,500,495	26,895,628	(20,604,867)	57%
	Alcoholic Drinks Licenses	9,595,132	8,347,400	(1,247,732)	87%
	Single Business Permits	148,987,640	89,605,670	(59,381,970)	60%
	Application Fees	9,926,130	6,273,400	(3,652,730)	63%
	Renewal fees	14,357,014	8,759,500	(5,597,514)	61%
	Conservancy Fees	25,056,506	15,646,448	(9,410,058)	62%
	Fire Fighting	40,520,103	25,012,765	(15,507,338)	62%
	Advertisement Fees	42,967,742	26,793,272	(16,174,470)	62%
	Food Hygiene Licenses	8,298,352	3,925,950	(4,372,402)	47%
	Hire of Machinery	7,983,525	-	(7,983,525)	0%
	Car Parking Fees	18,128,873	13,032,610	(5,096,263)	72%
	Boda boda Parking Fees	9,721,785	3,250,000	(6,471,785)	33%
	House Rent	20,357,748	8,847,000	(11,510,748)	43%
	Plan Approval	22,370,609	8,086,406	(14,284,203)	36%
	Inspection Fee	4,852,248	1,636,151	(3,216,097)	34%
	Ground Fees	6,238,418	4,131,235	(2,107,183)	66%

No	Revenue Stream	Annual Targeted Revenue (Kshs.)	Twelve Months of FY 2023/24 OSR Collection (Kshs.)	Variance (Kshs.)	% of Collection of OSR Against Annual Target
	Market Fees	76,860,706	36,158,420	(40,702,286)	47%
	Enclosed Bus Park Fee	73,666,765	61,018,650	(12,648,115)	83%
	Slaughter house Fees	6,922,233	3,258,750	(3,663,483)	47%
	Cess	56,984,994	26,008,861	(30,976,133)	46%
	Market Stalls Rent	2,628,063	2,400,072	(227,991)	91%
	Stock Sales	14,645,049	6,150,060	(8,494,989)	42%
	Penalties	6,793,200	993,411	(5,799,789)	15%
	Consent to charge	325,083	109,000	(216,083)	34%
	Survey fees	908,389	15,500	(892,889)	2%
	Audit fees	1,196,760	260,540	(936,220)	22%
	Payroll product	317,420	12,758,282	12,440,862	4019%
	Fisheries	13,207,485	151,650	(13,055,835)	1%
	30% ATC Mabanga	1,090,199	-	(1,090,199)	0%
	Salary Recovery	4,088,940	129,085	(3,959,855)	3%
	Occupation Certificate	849,150	258,000	(591,150)	30%
	Weights and Measures	1,020,233	267,480	(752,753)	26%
	Imprest recovery	1,132,200	336,169	(796,031)	30%
	Physical Planning fees	388,722	10,100	(378,622)	3%
	Change of User fees	112,088	70,530	(41,558)	63%
	Sale of Fertilizers	112,500,000	-	(112,500,000)	0%
	Consolidated AIA	55,701,471	18,842,875	(36,858,596)	34%
	Other Revenue sources		2,449,525	2,449,525	0%
	Cess Received in kind		21,615,333	21,615,333	0%
2	Aids in Appropriation	1,162,071,383	581,056,822	-581,014,561	50%
	Public Administration	10,000,000	-	-10,000,000	0%
	Agriculture, Livestock, Fisheries and Cooperative Development	719,897		-719,897	0%
	Education and Vocational Training Centres	9,133,220		(9,133,220+)	0%
	Health	1,142,218,266	581,056,822	-561,161,444	50%
	Total	2,030,272,853	1,024,226,381	-1,006,046,472	50%

Source: County Treasury

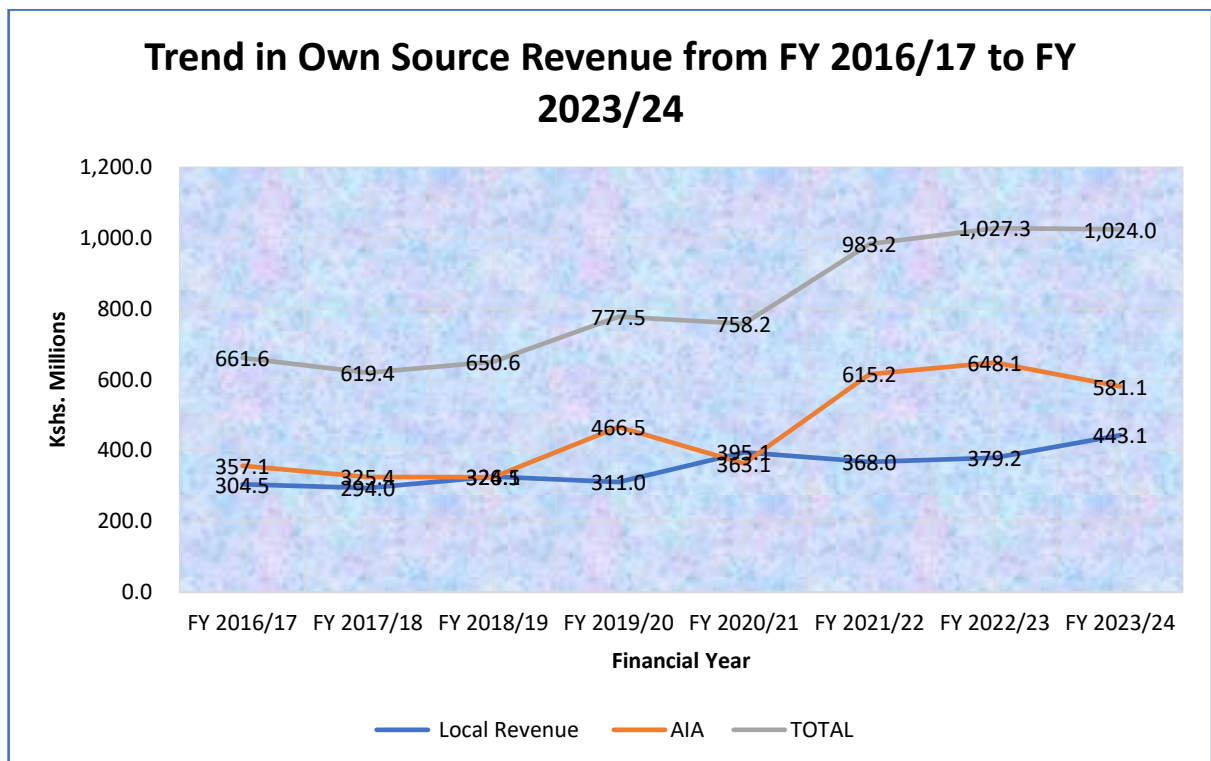
224. Analysis of own-source revenue as a proportion of the annual revenue target indicates that, Market stall Rent (91%), Alcoholic Drinks Licenses (87%), Enclosed Bus Park (83%), Car Parking Fees (72%), Ground Fees (66%), Application Fees (63%), Conservancy Fees (62%), Fire Fighting (62%), Advertisement Fees (62%), Renewal Fees (61%), Single Business Permits (60%), Land Rates (57%), Hospital AIA (52%),

Agriculture, Livestock, Fisheries and Cooperative Development (100%), Education and Vocational Training Centres (100%) revenue streams achieved performance above 50 per cent.

225. Own source Revenue Growth

226. **Figure 13** shows the Trend in own-source revenue collection from FY 2016/17 to FY 2023/24 and **Table 22** analyses the growth of own source revenue for four Financial Years.

Figure 12: Trend in Own- Source Revenue Collection from FY 2016/17 to FY 2023/24



Source: County Treasury

Table 22: OSR Growth Trend from 2020/21 to 2023/24

S/ NO	A: LOCAL REVENUE TYPE/CENTR E	FY202 0-21 Actual OSR Collect ion (Kshs.)	FY202 1-22 Actual OSR Collect ion (Kshs.)	FY2022- 23 Actual OSR Collecti on (Kshs.)	FY 2023/24 Actual OSR Collecti on (Kshs.)	FY202 1-22 OSR Growt h Rate	FY202 2/23 OSR Growt h Rate	FY 2023/2 4 OSR Growt h Rate	Two Years' Avera ge Growt h Rate
1	Land Rates	27,121,443	23,164,932	24,934,080	26,895,628	-15%	8%	8%	8%
2	Alcoholic Drinks Licenses	5,478,550	5,937,000	7,269,900	8,347,400	8%	22%	15%	19%
3	Single Business Permits	85,067,740	75,283,750	74,418,765	89,605,670	-12%	-1%	20%	10%
4	Application Fees	5,667,540	4,136,550	4,530,000	6,273,400	-27%	10%	38%	24%
5	Renewal fees	8,197,450	8,179,800	7,158,783	8,759,500	0%	-12%	22%	5%
6	Conservancy Fees	14,306,558	12,749,805	12,524,940	15,646,448	-11%	-2%	25%	12%
7	Fire Fighting	23,135,836	20,375,490	20,644,050	25,012,765	-12%	1%	21%	11%
8	Advertisement Fees	24,533,369	23,331,893	23,429,345	26,793,272	-5%	0%	14%	7%
9	Food Hygiene Licenses	4,738,125	3,612,790	3,367,390	3,925,950	-24%	-7%	17%	5%
10	Change of User Fees	62,173	26,500	14,200	70,530	-57%	-46%	397%	175%
11	Car Parking Fees	10,351,075	9,876,670	7,961,599	13,032,610	-5%	-19%	64%	22%
12	Bodaboda Parking Fees	5,550,865	1,474,270	2,236,100	3,250,000	-73%	52%	45%	49%
13	Burial Fees	61,500	63,000	52,500	84,500	2%	-17%	61%	22%
14	House Rent	11,623,700	10,320,100	8,740,100	8,847,000	-11%	-15%	1%	-7%
15	Stadium Hire	4,000	59,000	31,000	40,000	1375%	-47%	29%	-9%
16	Plan Approval	12,772,987	11,464,386	8,263,361	8,086,406	-10%	-28%	-2%	-15%
17	Inspection Fee	2,770,497	1,927,842	1,524,040	1,636,151	-30%	-21%	7%	-7%
18	Occupational Permits	-	-	-	258,000	0%	0%	0%	0%
19	Ground Fees	3,561,961	2,827,155	2,700,684	4,131,235	-21%	-4%	53%	24%

S/ NO	A: LOCAL REVENUE TYPE/CENTRE	FY2020-21 Actual OSR Collection (Kshs.)	FY2021-22 Actual OSR Collection (Kshs.)	FY2022-23 Actual OSR Collection (Kshs.)	FY 2023/24 Actual OSR Collection (Kshs.)	FY2021-22 OSR Growth Rate	FY2022/23 OSR Growth Rate	FY 2023/24 OSR Growth Rate	Two Years' Average Growth Rate
20	Market Fees	43,885,295	34,997,444	26,556,030	36,158,420	-20%	-24%	36%	6%
21	Enclosed Bus Park Fee	42,061,645	61,985,700	60,145,319	61,018,650	47%	-3%	1%	-1%
22	Slaughterhouse Fees	3,952,400	3,087,434	2,943,790	3,258,750	-22%	-5%	11%	3%
23	Plot Transfer	168,000	318,000	210,000	111,000	89%	-34%	-47%	-41%
24	Change of Business Name	52,000	40,500	23,000	21,000	-22%	-43%	-9%	-26%
25	Impound Charges	753,535	385,725	293,400	394,300	-49%	-24%	34%	5%
26	Cess	32,536,824	38,882,062	53,460,955	26,008,861	20%	37%	-51%	-7%
27	Consolidated AIA	-	-	-	18,883,930	0%	0%	0%	0%
28	Market Stalls Rent	1,500,550	1,327,800	1,807,700	2,400,072	-12%	36%	33%	34%
29	Stock Sales	8,361,910	8,369,060	8,753,040	6,150,060	0%	5%	-30%	-13%
30	Other Revenue sources	16,840,710	3,830,560	15,225,795	16,788,887	-77%	297%	10%	154%
31	Cess Received in kind				21,615,333	0%	0%	0%	0%
	TOTAL	395,118,238	368,035,218	379,219,866	443,505,728	-7%	3%	17%	10%
	B - AIA								
	MINISTRY/REVENUE STREAMS	2020/21	2021/22	2022/23	2023/24	2020/21	2021/22	2022/23	2023/24
1	Agriculture, Livestock, Fisheries, and Co-operative Development	21,488,578	29,431,030	30,103,077	719,897	719,897	719,897	719,897	719,897
2	Tourism, Forestry, Environment	139,100	39,600	94,600	0	0	0	0	0

S/ NO	A: LOCAL REVENUE TYPE/CENTR E	FY202 0-21 Actual OSR Collect ion (Kshs.)	FY202 1-22 Actual OSR Collect ion (Kshs.)	FY2022- 23 Actual OSR Collecti on (Kshs.)	FY 2023/24 Actual OSR Collecti on (Kshs.)	FY202 1-22 OSR Growt h Rate	FY202 2/23 OSR Growt h Rate	FY 2023/2 4 OSR Growt h Rate	Two Years' Avera ge Growt h Rate
	and Natural Resource and Water								
3	Education and Vocational Training Centres	-	-	-	9,133,220	9,133,220	9,133,220	9,133,220	9,133,220
4	Health and Sanitation	341,502,220	585,790,860	581,056,822	598,609,696	598,609,696	598,609,696	598,609,696	598,609,696
	SUB-TOTAL AIA (B)	363,129,898	615,261,490	581,056,822	608,462,813	69%	5%	-6%	0%
	GRAND TOTAL A+B	758,248,135	983,296,708	1,024,226,381	1,051,968,541	30%	4%	2.4%	3%

Source: County Treasury

228. In the Financial Year 2024/25, the department of revenue anticipates to ride on the enhanced Bungoma Automated Revenue Management system to collect more domestic resources. The system was developed in 2015, implemented in the year 2016 and it supports all the local revenue streams. The system has been effective and enhanced revenue collection from a low of Kshs.182 million in 2013/2014 to a high of Kshs.443 million from local revenue in 2023/24.

229. The department has continued to institute new measures aimed at sealing all the possible leakages to enhance revenue collection and improve collection efficiency. The market entry fees module has been developed and re-structured. It is now possible to register all market traders which allow them to generate bills and pay through m-pesa. This new module is meant to reduce cash handling amongst taxpayers and revenue collectors and the department is able to track market fee defaulters. The Finance Act 2021 requires all payments of market fees to be cashless while exempting low value traders with no structures.

230. The department continues to implement flexible payment plans for property rates owners. Defaulters with huge balances can agree and enter and into a twelve-month payment plan. This strategy has enabled improved performance of property rates.

231. As part of the implementation of the National Policy to Support County Governments enhance their Own Source Revenue, the Commission on Revenue Allocation (CRA) in

collaboration with the National Treasury and other stakeholders is in the process of developing a model tariffs and pricing policy. The County Governments are expected to customize this model policy to develop their respective tariffs and pricing policy in line with Section 120 of the County Government Act, 2012. The tariffs and pricing policy will form the basis for levying fees and charges by the County Governments

232. Local revenue is an essential revenue source for the County given since it expands budgetary and service delivery needs. The County has little influence on the revenue that it receives as transfers from the national government in cases of delays, local revenue is the best alternative. As measures are progressively implemented to enhance own source revenue, it is increasingly becoming a source of focus for accountability and fiscal discipline in the county.
233. Since the on-set of devolution, The National Treasury has fallen short on achieving 100 percent transfer of equitable revenues to counties. This lack of sufficient funds to the counties means that the counties cannot spend on planned development projects, which ultimately creates funding crisis that end up in large pending bills, stifling local economies and killing opportunities for investment and job creation.
234. The 2021/22 review of our own source revenue has revealed various challenges affecting OSR (Own Source Revenue) in the county as follows;
- a) *Lack of National Standard in revenue projection; There is lack of clear revenue projection methods for application or domestication*, leading to unrealistic targets;
 - b) *Lack of updated valuation rolls*; Property taxes have huge potential to yield high revenues to the county but are hindered by outdated valuation rolls and computation of rates based on unimproved site values for our Municipalities and other urban areas;
 - c) *Inadequate revenue infrastructure*. This results in high collection/ administrative costs causing non-alignment of revenue streams and revenue leakages;
 - d) High pending bills due to inability to meet revenue targets by the county;
 - e) Political interference in OSR administration inhibits collection;
 - f) Lack of tariff and pricing policy to guide imposition of fees and/or charges by the county;
 - g) Inadequate resources in the county to effectively carry out public participation on revenue/resource mobilization legislative processes.

- h) Delays in disbursement of funds to the county hinder timely implementation of the annual budget, thus increasing discrepancies between planned and actual results.
- i) The unstructured nature of county own source revenues, thus, the county spends more per shilling collected through enforcement and litigation mechanisms.

Strategies on enhancing and broadening Own Source Revenue

235. In order to meet our revenue targets as stated in the Finance Bill 2022, the County shall pursue the following measures pro-actively;

- i. **Update and strengthen the policy and legal framework for county revenue administration and collection.** The County will continue to implement measures to establish a comprehensive policy and legal framework within which the revenue system should operate. Some of the initial actions include ensuring that it has a clear basis for raising revenue by developing revenue bills that are currently in draft form or missing, including entertainment tax legislation. In addition, we implore on the County Assembly of Bungoma to expedite enactment of county revenue Bills before them including the Bungoma and Kimilili Municipality Valuation and Rating Bills.
- ii. **Enhance compliance and enforcement mechanism.** The county will implement a mix of approaches to enhance revenue compliance levels as highlighted herein:
 - a) In order to deter resistance by taxpayers, the county will first focus on improving service delivery, before any consideration of increasing or revising tax rates, fees and charges as this will incentivize taxpayers to comply. This will also build trust and credibility from the perspective of taxpayers.
 - b) The county will promote transparency on revenue collections, overall revenue performance and share how the public is going to benefit through various engagements;
 - c) We shall implement Administrative reforms and training in line with improved customer relations by tax collectors;
 - d) The county will establish and institutionalize feedback mechanisms to enable regular collection of views from tax payers to gauge satisfaction levels and provide convenient platforms for feedback such as suggestion boxes at market centres, bus/matatu terminus or other appropriate social media platforms;
 - e) The county will schedule and run Public education and awareness on revenue structure and design, amount of fees required, procedure, and where to pay as important information to be shared with taxpayers for improved compliance.

- f) The county will implement best practices from Kenya Revenue Authority (KRA) on tax payers' campaigns and explore partnerships with business or residents associations for a sound structured framework for engagement.
 - g) The county shall strengthen administration capacity to undertake enforcement and at the same time enhance functionality of revenue and debt collection units;
- iii. **Strengthen public participation in revenue matters;** The county shall proactively engage more with taxpayers in all revenue matters, including legislation through better communication and publicity of all important documents in advance of meetings. This will be attained through simplification of tax legislations and requirements as well as enhancing overall revenue transparency to build our credibility amongst taxpayers.
- iv. **Partnerships.** The county will explore partnerships for better engagement with taxpayers given that we do not have the capacity to do some things. For example, most public service vehicles and motorbike riders are members or organized groups or SACCOS, which registered by NTSA, or other relevant National Government Agencies. We need partnerships with these entities for better engagement with taxpayers. It is also important to note that these bodies know how to engage their members and thus serve as useful mouthpieces and information dissemination platforms.
- v. **Enhance automation in revenue collection.** The County will focus on progressively ensuring our comprehensive revenue automation programme progresses steadily and is integrated with other service providers. This is key to facilitate monitoring and computation of revenue collection on a daily basis. This will also address rent seeking behavior, since with database of all businesses and their location, we shall be able to send tax collectors to specific businesses. We shall invest in continuous gathering and maintenance of accurate database of revenue sources and customers and enhance our capabilities to establish revenue potential while at the same time using the information for purposes of timely issuance of bills and demand notices once defaulters are identified.
- vi. **Strengthen revenue administrative capacity.** In the past few years, our staff have lagged behind in terms of refresher and appropriate training to undertake revenue administration and collection. As a result, we have provided funds in the Supplementary budget for FY 2022/23 to initiate regular training for staff in revenue administration as well as deploy qualified staff to cover all revenue streams. For example, training on revenue forecasting capacity is important and we shall consider collaboration with KRA and Treasury to learn how national revenue projection is done.

236. Corruption and collusion by revenue collectors is a rampant challenge, which we shall handle by restructuring revenue management model down to Municipalities, the Sub County and ward levels as well as adoption of rotation approach for revenue collectors to dismantle cartels.

4.2.4 Pending Bills

a. County Assembly resolutions on pending bills:

237. Reference is made to your letter dated 20th August, 2024 Ref: BCA/CC/STD/2 VOL.11 (11) over the implementation of the resolution of the county assembly on pending bills and through our letter dated 27/08/2024 (ref: CGB/FIN/CA/VOL.5/118) we have extracted the response as follows:
238. **ASSEMBLY RESOLUTION: ISSUE TWO: THAT**, the County Treasury should treat pending bills as first charge in the subsequent budgets as provided for under Regulation 55 (2) (b) of the PFM (County Governments) Regulations, 2015.

MANAGEMENT RESPONSE:

- a) *County Treasury issued the FY 2023/24 Budget Implementation Circular indicating to accounting officers to ensure that the pending bills are treated as first charge. (ref: CG/BGM/FIN/CIR/IG/VOL.2(35). Additionally, communication from the Office of Controller of Budget demanded that all pending bills must be prioritized for payment and the CDAs were informed accordingly. The County Treasury will enforce the circular for compliance.*
239. **ASSEMBLY RESOLUTION: ISSUE FOURTEEN: THAT**, the County Treasury must come up with a clear plan on how the pending bills in the county will be offset and report back to the County Assembly within 60 days after adoption of this report.

MANAGEMENT RESPONSE:

- a) *County Treasury is preparing a specific guideline on pending bills to address the matter.*

And this was addressed by the county executive committee through the resolutions indicated below.

b. Cabinet resolutions on pending bills:

240. County Treasury presented a cabinet memo titled (**pending bills management plan**) on 29th August 2024 which was approved and communicated to all chief officers and all County Executive Committee members on 5th September 2024 with the following directives:
- a) That the completed projects amount be spread for three years.
- b) That the projects under category (projects yet to start, projects with no contractors' details stalled projects and non-existent projects) be subjected to special audit to enable an informed cabinet decision.

- c) That the project contract sum should be fully provided within the contract period
- d) That the multi-year projects should be fully provided to avoid accrued interest and penalties due to delayed payments
- e) All new projects should be carried out where clear confirmation is made that the already existing contracts were well catered for in the budget
- f) All projects under commitments for payment but no funds are available to be terminated forthwith.
- g) All Stalled projects should to be declared for consideration by cabinet decision
- h) All requisitions for payments should be tagged to availability of funds especially those funded by own source revenue.

c. Senate resolutions on pending bills

241. Reference is made to the senate resolutions dated 9th May 2024(ref SEN/RESOLS/05/2024(03)). The resolutions is as follows:

1. That all County Government pays verified pending bills amounting to less than kshs1 Billion by end of the financial year 2023/2024 and those above kshs. 1 billion by end of the financial year 2024/2025
 - i. That pursuant to the provision of regulation 41(2) and (3) of the PFM (County Government) Regulation 2015, County Government prepare and submit to the Controller of Budget a payment plan, prioritizing payment of pending bills as a first charge on the County Revenue Fund failure to which the subsequent Quarter budget releases will not be done.
 - ii. The Controller of Budget take into Consideration the efforts made by a County Government to clear inherited pending bills when approving the exchequer releases.
 - iii. County Government shall only pay pending bills contained in their respective procurement plans pursuant to Regulation 50(2) & (3) of the PFM (County Government) Regulations.
 - iv. Supplementary budgets for County Government are prepared in the 3rd Quarter to curb instances of arbitrary re-allocation out of the approved budget estimates.
 - v. The County Government in consultation with the Controller of Budget to provide a budget for completion of **all existing projects and that initiation of new projects to cease until completion of the existing projects.**

- vi. County Government shall conduct public participation while formulation supplementary budget, failure of which the controller of budget (COB) shall not approve the supplementary budget.

d. Controller of budget communications on pending bills

- 242. The controller of budget communication ref: COB/CIR/002/vol.II (54) dated 3rd October 2024 is a follow-up on adherence to the senate resolution and will continue to provide regular updates on the progress made on settlement of eligible pending bills.
- 243. Over the years, the County Government has accumulated pending bills and as at 30th January 2024, the CDAs reported accumulated pending bills amounting to Kshs. 3.82 billion. In addition, Kshs 1.163 billion worth of pending bills was provided for in the Approved Budget Estimates FY 2024/25 and the CFSP 2025 has a provision of Kshs. 703.1 million as indicated in table 23.

Table 23: County Level (Executive) Recurrent Pending Bills to be Provided for FY 2024/25

Department	Rec. payable	County Dev. Payable	Ward Based Dev. payable	Totals	Pending bills F/Y 2024/25	Balance
Agriculture, Livestock, Fisheries, Irrigation & Co-operatives	27,140,039	158,631,418	4,017,500	189,788,957	147,652,200	42,136,757
County public service board	4,050,400			4,050,400	-	4,050,400
County Secretary	14,933,758	-		14,933,758	-	14,933,758
County Attorney	166,905,058			166,905,058	20,868,444	146,036,614
Education	8,719,591		143,093,153	151,812,744	18,720,539	133,092,205
Environment and Water	2,170,000	11,210,620	149,799,888	163,180,508	13,801,829	149,378,679
Finance & Economic Planning	676,245,426			676,245,426	305,272,591	370,972,835
Gender and culture	6,932,457	15,395,126	959,040	23,286,623	594,654	22,691,969
Governor's Office	83,655,841			83,655,841	22,942,390	60,713,451
Health & Sanitation	73,982,758	36,264,029	101,309,726	211,556,514	-	211,556,514
Housing	939,924	40,120,900		41,060,824	41,060,824	-
Lands, Urban & Physical Planning	30,771,763	23,332,380	11,833,000	65,937,143	-	65,937,143
Mabanga ATC	8,005,230			8,005,230	-	8,005,230
Public Service Management & Administration	94,518,962	13,032,024		107,550,986	2,332,541	105,218,445
Roads & public works	43,080,822	1,003,369,075	257,906,086	1,304,355,983	376,481,788	927,874,195
Trade, Energy and Industrialization	18,033,869	400,905,411	44,361,134	463,300,414	165,137,863	298,162,551
Youth and Sports	1,226,360	147,707,734	7,486,785	156,420,879	48,817,068	107,603,811
Grand Total	1,261,312,258	1,849,968,716	720,766,313	3,832,047,287	1,163,682,731	2,668,364,556

Table 24: County Level (Executive) Recurrent Pending Bills to be Provided for FY 2025/26

Department	Rec. payable	FY 2024/25 provision	Balance	25% provision FY 2025/26
Agriculture, Livestock, Fisheries, Irrigation & Co-operatives	27,140,039	-	27,140,039	6,785,010
County Public Service Board	4,050,400	-	4,050,400	1,012,600
Office of the County Secretary	14,933,758	-	14,933,758	3,733,440
Office of the County Attorney	166,905,058	20,868,444	146,036,614	36,509,154
Education and VTCs	8,719,591	-	8,719,591	2,179,898
Environment and Water	2,170,000	-	2,170,000	542,500
Finance & Economic Planning	676,245,426	305,272,591	370,972,835	92,743,209
Gender and Culture	6,932,457	594,654	6,337,803	1,584,451
Office of the Governor and Deputy Governor	83,655,841	22,942,390	60,713,451	15,178,363
Health & Sanitation	73,982,758	-	73,982,758	18,495,690
Housing	939,924	-	939,924	234,981
Lands, Urban & Physical Planning	30,771,763	-	30,771,763	7,692,941
Mabanga ATC	8,005,230	-	8,005,230	2,001,308
Public Service Management & Administration	94,518,962	-	94,518,962	23,629,741
Roads & Public works	43,080,822	-	43,080,822	10,770,206
Trade, Energy and Industrialization	18,033,869	-	18,033,869	4,508,467
Youth and Sports	1,226,360	-	1,226,360	306,590
Grand Total	1,261,312,258	349,678,079	911,634,179	227,908,545

Table 25: County Level (Executive) Development Pending Bills to be Provided for FY 2025/26

Department	County Dev. payable	FY 2024/25 provision	Balance	25% provision FY 2025/26
Agriculture, Livestock, Fisheries, Irrigation & Co-operatives	158,631,418	147,652,200	10,979,218	2,744,804
Environment and Water	11,210,620	11,210,620	-	-
Gender and Culture	15,395,126		15,395,126	3,848,782

Department	County Dev. payable	FY 2024/25 provision	Balance	25% provision FY 2025/26
Office of the Governor and the Deputy Governor			-	-
Health & Sanitation	36,264,029	-	36,264,029	9,066,007
Housing	40,120,900	40,120,900	-	-
Lands, Urban & Physical Planning	23,332,380	-	23,332,380	5,833,095
Mabanga ATC		-	-	-
Public Service Management & Administration	13,032,024	2,332,541	10,699,483	2,674,871
Roads & Public Works	1,003,369,075	376,481,788	626,887,287	156,721,822
Trade, Energy and Industrialization	400,905,411	165,137,863	235,767,548	58,941,887
Youth and Sports	147,707,734	48,817,068	98,890,666	24,722,666
Grand Total	1,849,968,716	791,752,980	1,058,215,736	264,553,934

244. The total pending bills for the ward-based projects totals to Kshs. **702.0** million and a provision of Kshs. **210.61** million representing 30% has been incorporated in the FY 2025/26 budget estimates leaving a balance of Kshs. 491.32 million. This 70% balance with small amounts involve many contractors that extremely poses risk situations that require short term measures to ensure they are fully paid.

Table 26:: Ward Level Pending Bills to be provided for in FY 2025/26

Department	Ward Based Dev. payable	FY 2024/25 provision	Balance	Ward Based Projects Provision 30 Percent
Agriculture, Livestock, Fisheries, Irrigation & Co-operatives	4,017,500		4,017,500	1,205,250
Education	143,093,153	18,720,539	124,372,614	37,311,784
Environment and Water	149,799,888		149,799,888	44,939,966
Gender and culture	959,040		959,040	287,712
Office of the Governor			-	-
Health & Sanitation	101,309,726		101,309,726	30,392,918
Housing			-	-
Lands, Urban & Physical Planning	11,833,000		11,833,000	3,549,900

Department	Ward Based Dev. payable	FY 2024/25 provision	Balance	Ward Based Projects Provision 30 Percent
Roads & Public Works	257,906,086		257,906,086	77,371,826
Trade, Energy and Industrialization	44,361,134		44,361,134	13,308,340
Youth and Sports	7,486,785		7,486,785	2,246,036
Grand Total	720,766,313	18,720,539	702,045,774	210,613,732

245. To manage fiscal risks prudently as required, the Government has improved its macroeconomic forecasts and regularly reviews the impact of macroeconomic projections and their implications on the budget. Potential fiscal risks arising from contingent liabilities, including from development projects among others are considered and a contingency provision made to cushion the economy from unforeseeable shocks.

Statutory Remittances

246. County Government owe money to the various pension funds (the Local Authorities Provident Fund (LAPFUND), the Local Authorities Pension Trust (LAPTRUST), and the County Pension Fund (CPF) that serve employees of County Governments and affiliated entities which have accumulated over the years. The County Treasury took stock of all the pension liabilities, ensured proper recording in the stock of County pending bills prioritized the settling of these liabilities to ensure County staff do not retire without a pension. As at 31st December, 2023, the unremitted contributions stood at Kshs. 676.2 million.

Table 27: Outstanding pension pending bills owed by the County Government

S/NO	Name of the Scheme	Principal Debt Kshs.	Accrued Interest Kshs.	Total Debt Accrued Interest
1	Local Authorities Provident Fund (LAPFUND)	311,301,595	254,602,343	565,903,938
2	Local Authorities Pension Trust F(LAPTRUST) (CPF)	51687373	58,654,114	110,341,487
	Total	362,988,968	313,256,457	676,245,425

247. The County treasury has proposed a provision of Kshs. 215.7 million in the FY 2025/26 budget proposal as the county continues to implement the payment of Kshs. 308.6 million provided for in the FY 2024/25 approved budget Estimates to cater for the arrears and accrued interest as per the payment plan summarized in **Table 28** below to ensure compliance with the PFMA 2012 and avoid inconveniencing exiting employees of the County Government and the connected entities when accessing their benefits.

Table 28: Payment Plan

S/NO	Name of the Scheme	Local Authorities Provident Fund (LAPFUND)	LAPTRUST (CPF)	TOTAL
	FY 2023/24	47,500,000		47,500,000
1	FY 2024/25	237,367,448	71,238,744.45	308,606,192
2	FY 2025/26	196,169,043	19,551,371.45	215,720,414
3	FY 2026/27	84,867,448	19,551,371.45	104,418,819
	Total	565,903,938.45	110,341,487.35	676,245,425.80

4.2.5 Capacity Building on Public Finance Management

248. The Public Finance Management Act (PFMA), 2012 mandates the County Treasury to develop and oversee the implementation of a comprehensive county financing system that ensures financial controls for efficient and effective utilization of public resources. The County Treasury is further required to strengthen county public finance management institutional capacities to implement, manage and support governance, development and service delivery.
249. The August 2022 General Election ushered in the current county administration. Since many county administrations had completed their second terms in office, changes in key financial management leadership positions were inevitable. In view of the above changes, there is need for proper capacity building to the new Executive Committee Members and Chief Officers responsible for Finance, Heads of accounting, finance/budget, procurement, economic planning, revenue, and internal audit and County Assembly Chair budget /Finance Members at the County Governments on PFM matters. County capacity building is a responsibility assigned to the County Treasury by the PFM Act, 2012.

4.3. County Allocations for FY 2024/25

250. Article 218(2) of the Constitution requires division of revenue between the two levels of Government and across County Governments to take into account the criteria set out in Article 203(1) of the Constitution. The criteria include factors such as: national interest, public debt and other national obligations and needs of the disadvantaged groups and areas, among others.
251. Circular No. 8 of 2017 on “Guidelines for the Management of Intergovernmental Fiscal Transfers in Kenya”. To ensure efficiency, accountability and impact of programs and services funded through grants, all grants to counties shall be coordinated by the line ministries. The ministries are responsible for development of grant frameworks and conditions to be met by counties. The Accounting Officers in the respective ministries have the sole authority for the approval of funds, review, and approval of financial and non-financial reports prior to submission to the National Treasury.

252. Based on Division of Revenue Bill (DoRB) and the Budget Policy Statement 2025, the proposed County Governments equitable revenue share projection is Kshs 11.69 billion for FY 2025/26 up from Kshs 11.17 billion in the Approved CARA 2024. The CFSP 2025 has provided for the County Assembly Expenditure Ceilings at Kshs. 1.16 billion which is higher than the Commissions' recommendation to the Senate of Kshs. 969.23 million which may be approved with or without amendments. The county treasury allocated a total of Kshs. 190.0 million on non-ceiling programmes in the County Assembly i.e For construction of the debating chambers. The County's equitable share has increased by Kshs. 517.68 million in FY 2025/26 due to the following prevailing circumstances:

- i) Trends in the performance of revenue (this was taken into consideration in determining the Ksh 17.64 billion increases in equitable share of revenue in FY 2025/26);
- ii) The Government commitment to implement a fiscal consolidation plan targeting to reduce the fiscal deficit to 4.3 percent of GDP in FY 2025/26 and 2.7 percent of GDP over the medium term. This is designed to slow down accumulation of public debt, improve primary surplus thereby achieve fiscal sustainability;
- iii) Financing constraints due to limited access to finance in the domestic and international financial markets; and
- iv) The National Government to solely bear shortfalls in revenue in any given financial year whereas the County Governments continue to receive their full allocation despite the budget cuts affecting the national government

253. The above proposed equitable share for FY 2025/26 of Kshs. 405.07 billion is equivalent to 25.79 percent of the last audited and approved actual revenues raised nationally of Kshs. 1,570,563 million for FY 2020/21 pursuant to Article 203(3) of the Constitution.

Table 29: County Governments' Revenue Share (Kshs)

No	Revenue Source	2024/25		FY 2026/27	FY 2027/28
			CFSP 2025		
1	Total Equitable share	11,543,041,769	11,688,348,752	12,272,766,190	12,886,404,499
2	Local generated Revenue	1,193,245,422	671,057,448	704,610,320	739,840,836
3	Aids in Appropriation	1,063,647,395	816,829,765	857,671,253	900,554,816
4	Conditional grants -Development Partners	1,301,608,119	1,654,108,119	1,366,688,525	1,435,022,951
5	Conditional grants -National Government	487,904,999	572,823,419	461,427,749	484,499,136
	Funds	-	-	-	-
	Total	15,589,447,704	15,403,167,503	15,663,164,037	16,446,322,239

Source: County Treasury

254. Own source revenue for FY 2025/26 is projected at Kshs. 1.49 billion, equivalent to a drop of Kshs. 769.0 million (or 34.0 percent) against FY 2024/25 target and this are realistic revenue targets achievable by the county government.

4.3.1 Additional Allocations to the County in FY 2024/25

255. Article 202 (2) of the Constitution provides that County Governments may be given additional allocations from the National Government's share of revenue, either conditionally or unconditionally. while Article 190 of the Constitution also provides that Parliament shall by legislation ensure that County Governments have adequate support to enable them to perform their functions.

256. Further, Section 4 of the County Governments Additional Allocations Act (CGAAA), 2024 requires that additional allocations shall be funds agreed upon by the National Assembly and the Senate during the consideration of the Budget Policy Statement and shall comprise of County Governments' additional allocations financed from either the National Government's Share of Revenue or proceeds of loans or grants from Development Partners. Pursuant to Section 5 of the CGAAA 2024, funds for additional allocations to County Governments shall be included in the budget estimates of the National Government and shall be submitted to Parliament for approval Management of intergovernmental fiscal transfers is provided in the PFM Act, 2012, its Regulations and National Treasury

257. In FY 2025/26, the National Treasury proposes to allocate the county Kshs 2.23 billion as additional conditional allocations from the National Government share of revenue in line with Article 202 (2) and conditional allocation from proceeds of external loans and grants. The additional conditional allocations are meant to support specific national policy objectives to be implemented by the County Government. The additional conditional allocations are meant to support specific national policy objectives to be implemented by County Governments. **(Table 30)**

258. Funds for additional allocations to County Government shall be included in the budget estimates of the National Government and shall be submitted to Parliament for approval. In the 2024 Budget Policy Statement, the National Treasury proposes to allocate Kshs 2.23 billion as additional allocations (conditional and unconditional) to County Government of Bungoma. Out of this, Kshs. 572.82 million will be financed from the National Government's share of revenue, and Kshs 1.65 billion from proceeds of loans and grants from Development Partners. As indicated in table 30

Table 30: Additional Allocation to County Government for FY 2024/25

No	Revenue Source	2024/25	FY 2025/26	FY 2026/27	FY 2027/28
1	Conditional grants - Development Partners	1,301,608,119	1,654,108,119	1,366,688,525	1,435,022,951
	DANIDA	13,698,750	13,698,750	14,383,688	15,102,872
	Kenya Devolution support programme-R	37,500,000	37,500,000	39,375,000	41,343,750
	Kenya Devolution support programme- Level 2		352,500,000		
	UNICEF	1,571,000	1,571,000	1,649,550	1,732,028
	Urban Support programme development	100,434,139	100,434,139	105,455,846	110,728,638
	FLLOCA - Water	11,000,000	11,000,000	11,550,000	12,127,500
	Climate change grant	153,488,888	153,488,888	161,163,332	169,221,499
	Urban Support programme Recurrent	35,000,000	35,000,000	36,750,000	38,587,500
	III) KISP II (Kenya Informal Settlement Improvement Project)	297,400,190	297,400,190	312,270,200	327,883,709
	KOICA	500,000,000	500,000,000	525,000,000	551,250,000
	NAVCDP	151,515,152	151,515,152	159,090,910	167,045,455
2	Conditional grants -National Government	487,904,999	572,823,419	461,427,749	484,499,136
	SHIF Reimbursement	105,600,000	105,600,000	110,880,000	116,424,000
	UNFPA	7,400,000	7,400,000	7,770,000	8,158,500
	Community Health Promoters	107,400,000	107,400,000	112,770,000	118,408,500
	Fuel Levy Fund	184,554,999	184,554,999	193,782,749	203,471,886
	REREC	45,000,000	-	-	-
	KELCLOP	37,950,000	34,500,000	36,225,000	38,036,250
	Aggregated Industrial Park Grant		133,368,420	-	-
	Grand total	1,789,513,118	2,226,931,538	1,828,116,274	1,919,522,088

Source: National Treasury

4.4. Intergovernmental Fiscal Transfers

259. National Government Departments and Agencies (MDAs) are responsible for the development of frameworks for the management of conditional additional allocations made to beneficiary County Governments. These frameworks outline the total allocation to each conditional additional allocation and the specific amount apportioned to each participating county governments; the conditions to be met by participating County Governments; and the responsibilities of both MDAs, and beneficiary County Governments. The Accounting Officers in the respective MDAs are responsible for submission of these frameworks to the National Treasury for inclusion in the County Governments Additional Allocations Bill (CGAAB), 2025.

4.4.1 Intergovernmental Agreements in respect of the Additional Conditional Allocations

260. Section 9(b) of the County Governments Additional Allocations Act, 2022 (No. 17 of 2022) introduced amendments to the Public Finance Management Act (PFMA), 2012 by inserting a new Section 191A-191E. The Section requires the National Treasury to enter

into intergovernmental agreements with County Governments for the transfer of conditional allocations.

261. However, during the 21st Ordinary Session of IBEC on 6th October 2023, the Council directed that the National Treasury, Council of Governors, and the Attorney General engage the Senate and National Assembly to consider suspending the implementation of Sections 191A- 191E of the PFMA for FY 2023/24. Following this resolution and pursuant to Article 116 of the Constitution, Parliament granted a suspension of the law's effective date for two financial years, FY 2023/24 and FY 2024/25, and requested IBEC to propose amendments via a draft Bill for introduction to the National Assembly.

262. A Multi-Agency Taskforce reviewed the challenges of implementing the amendments, and on 6th August 2024, the Budget and Finance Committee of IBEC recommended a repeal of the Sections. This recommendation was presented and adopted by IBEC in its 24th Ordinary Session. Consequently, and informed by recommendations of a Multi-Agency Taskforce constituted to review and identify challenges in the implementation of the PFMA, 2012 the Budget and Finance Committee of IBEC in its sitting on Tuesday 6th August, 2024 recommended repeal of Section 191 A-E of PFMA.

263. The recommendations to repeal of Section 191 A-E of PFMA were presented by the National Treasury in the 24th Ordinary Session of the IBEC on 26th August, 2024 and adopted for further action.

264. Subsequently, the National Treasury prepared a draft Public Finance Management (Amendment) Bill which has been forwarded to Cabinet for approval, after it was cleared by the Hon. Attorney General. Once approved by Cabinet, the Bill will be submitted to Parliament for enactment into law.

4.5. Equalization Fund

265. The Equalization Fund is established under Article 204 (1) of the Constitution with an allocation of half percent (0.5%) of all revenue collected by the National Government each year on the basis of most recently audited accounts of revenue approved by the National Assembly.

266. Article 204 (2) of the Constitution provides that the National Government shall use the Equalization Fund only to provide basic services including water, roads, health facilities, and electricity to marginalized areas to the extent necessary to bring the quality of those services in those areas to the level generally enjoyed by the rest of the nation, so far as possible.

267. The Second Marginalization Policy was published in 2018. The policy identified a total of 1,424 marginalized areas spread across 366 wards, 111 constituencies in 34 counties as eligible for Equalization Fund. To guide the management and implementation of the Equalization Fund, the PFM (Equalization Fund Administration) Regulations, 2021 were developed. The regulations provide for the establishment of three county committees: County Technical Committee, Sub- County Technical Committee, and the Project Identification and Implementation Committee.
268. Two Petitions, Petition number 003 of 2023 and Petition 4 of 2023 dated 31st May, 2023 were filed in the High Court of Kenya at Garissa. The Court cases questioned the criteria for identifying and sharing revenue among the marginalized areas and creation of fake wards as beneficiaries. In the Petitions, the Court ordered that pending the hearing and determination of the applications.
- i) An order restraining the respondents from implementing the Commission on Revenue Allocation Second Marginalization Policy and Criteria 2022/2023 for sharing revenue amongst marginalized areas;
 - ii) Conservatory orders issued restraining the Controller of Budget from authorizing the withdrawal of Equalization funds; and
 - iii) Conservatory orders issued restraining the National Treasury from disbursing the Equalization funds.
269. The Court Order on the following Petitions was lifted on 26th November 2023 hence commencement of implementation of the Second Marginalization Policy in the 34 beneficiary counties. Implementation will be hampered in 15 counties that have not complied with the requirement to establish the three committees anticipated in Regulations 14, 16, and 18 of the PFM (Equalization Fund Administration) Regulations, 2021. The Fund has already written to the counties requesting them to fast track the creation of the committee to allow them access and utilize the funds allocated to them.
270. Bungoma County, Mount Elgon Sub County was identified as a beneficiary of the equalization fund in the FY 2022/23 Kshs. 79,057,347 and FY 2023/24 Kshs. 58,779,835. The total funds available to the County for the two financial years is Kshs. 137,837,182. The areas to benefit from this fund are Chepyuk, Sambocho, Koshok, Sacho, Kapkurongo, Chengewo and Mt Elgon Forest. The first tranche of the fund to be released to the County is Kshs 58, 779,835 in FY 2023/24 and the proposed projects as highlighted in **table 31** being implemented in FY 2024/25.

Table 31: Bungoma County Equalisation Fund Allocation

Constituency	Ward	Marginalized Area	2022	2023	Totals
Mt. Elgon	Chepyuk	Chepyuk	27,818,684	20,683,167	48,501,851
	Elgon	Sambocho	16,946,588	12,599,687	29,546,275
		Koshok			
	Kapkateny	Sacho	25,418,200	18,899,531	44,317,731
		Kapkurongo			
		Chengeywo			
	Kaptama	Mt. Elgon Forest	8,873,875	6,597,450	15,471,325
			79,057,347	58,779,835	137,837,182

4.6. Funding of County Level Emergencies

271. Section 110 of the PFM Act, 2012 empowers the County Executive Committee Member Finance, with the approval of the county assembly, to establish an emergency fund for the county government which shall consist of money from time to time appropriated by the county assembly to the Fund by an appropriation law. The purpose of the Emergency Fund is to enable payments to be made in respect of a county when an urgent and unforeseen need for expenditure for which there is no specific legislative authority arises.
272. The County Executive Committee member for finance may make payments from the county government's Emergency Fund only if he or she is satisfied that there is an urgent and unforeseen need for expenditure for which there is no legislative authority and shall be in accordance with operational guidelines made under regulations approved by Parliament and the law relating to disaster management.
273. In this regard, the County prepared the County Government Emergency Fund Act and Regulations which were approved by the County Assembly, and they are in operation.

4.7. Emerging Issues and Policy Interventions

4.7.1 Integrated County Governments Revenue Management System

274. In compliance with Section 104 (1) d of the PFM Act, 2012 the county Government of Bungoma made a strategic move to optimize on revenue management by acquiring ownership of an integrated Revenue management system called BARMS (Bungoma Automated Revenue management system) that provides citizens with convenient and secure option for different services.
275. Bungoma Automated Revenue Management System is a web-based system that uses mobile technology where citizens and other officers access the system using the configured devices. The user rights are defined; revenue streams and amounts are configured as per

the Finance Act. The revenue dashboards provide summary reports; the system has a workflow process that allows audit process. The system supports multiple electronic payments, allows partial payments, generates reports and supports bank reconciliation. The Automated Revenue Management System runs on Java technology at the application level and PostgreSQL open-source relational database with four **access modes i.e.** The URL by the Revenue officers, the application APK on (MPOS/Android) by the collectors and enforcers, the USSD code (*483*039#) by the citizens and Revenue officers and the web portal (User interface) by the citizens.

276. BARMS payment channels are:

- Direct Bank deposit.
- Direct payment to the County Pay bill against the ID No/Invoice No.
- Payment via Unstructured Supplementary Service Data (USSD) code
- Cash through the MPOS for the unstructured payments.
- Cheque deposits

Challenges in County Governments' Public Finance Management

277. During the last two cycles of devolution, independent and oversight institutions such as the Office of the Auditor General, the Office of the Controller of Budget as well as the National Treasury among others have reported gaps in the control and management of public resources in county governments. The identified challenges faced by the County Government in the management of public finances are as follows:

- i) Inability to adhere to the public procurement act resulting in high outstanding pending bills,
- ii) Low development budget absorption,
- iii) Under-performance in own-source revenue,
- iv) Failure to use the prescribed financial systems (such as IFMIS, IPPD among others),
- v) non-adherence to fiscal responsibility principles,
- vi) Pilferage of public resources due to manual systems,
- vii) Inadequate understanding of the office of the controller of budget's role in approval of county requisitions, high wage bill,
- viii) Weaknesses in human resource management,

278. The solutions proposed to address these challenges include;

- i) Review of the existing policy, legal and regulatory environment to guide planning;
- ii) Strengthening county structures and institutions;
- iii) Adhering to existing provisions of existing policies, legislations, regulations and guidelines guiding economic planning,
- iv) public finance management and expenditure control;
- v) And continuous capacity building of county government staff among others

V. STATEMENT OF SPECIFIC FISCAL RISKS

Introduction

279. Fiscal risks refer to the uncertainty associated with the outlook in public finances and can be defined as the probability of significant differences between actual and expected fiscal performance, over the short to medium-term horizon. Fiscal risks are, by definition, uncertain. However, awareness and understanding of them allow policy makers to increase the government's capacity to adapt and rebound from them. The 2015 OECD Recommendation of the Council on Budgetary Governance advises governments to "identify, assess and manage prudently longer-term sustainability and other fiscal risks."
280. Kenya's economic growth has remained strong and resilient amidst emerging global challenges, unfavourable weather conditions and elevated public expenditure pressures coupled by revenue underperformance. However, the economy is prone to both domestic and external shocks. For prudent management of risks, the PFM Act, 2012 requires the preparation of a "Statement of Fiscal Risks."
281. This section provides an assessment of fiscal risks that the county economy is exposed to that may affect the achievement of the macroeconomic targets and objectives detailed in this CFSP. The fiscal risks arise from assumptions that underlie fiscal projections, the dynamics of public debt, and operations of departments, contingent liabilities, financial sector vulnerabilities and natural risks. Emergence of these risks could make it difficult for the Government to actualize and sustain macroeconomic policies detailed in this CFSP. Thus, this section also details the measures that the Government is implementing to mitigate such risks.

COUNTY RISK AND MITIGATION FRAMEWORK

NO	RISK	IMPACT	MITIGATION
FISCAL RISKS			
1.	Delay in Disbursement of Funds	Delayed disbursement of funds leads to an increase in the county's operating costs and pending bills accumulations.	Departments will continue to review cash flow plans to reflect the reality.
2.	Huge Pending bills	Huge Pending bills have the effect of creating legal exposure and affect service delivery.	To avert this, the County has developed a pending bill payment plan and projected realistic own source revenue.
PROCESS RISKS			
3.	Planning and Implementation Process	These risks relate to project ownership and sustainability, project identification and timeliness in approval of county plans, budgets, policies, and laws by the county assembly.	The county treasury through its circulars is enforcing the PIM regulation, 2022 hence ensuring budget provision for development of legal framework.
4.	Procurement risk	These relates to developing specifications, selecting the appropriate procurement methods, preparing tender documents and advertising, evaluation and selection of firms and individuals, negotiating the contract, and contract administration.	The county will enforce the spirit of the Public Procurement and Disposal Act, 2015 Technical departments in charge of infrastructure projects will be required to design implementable work plans for execution.
5.	Accountability and Reporting	This arises from delayed generation of reports and accuracy of data as well as lack of professional/technical skills in staff.	The staff capacity should be enhanced by reporting through attending professional courses as peer professional interactions.
CAPACITY RISKS			
6.	Technical Risks.	These risks are associated with engineering designs, site-specific characteristics, construction and installation, and operation and maintenance.	The county executive committee has already approved and given direction for all departments to come up with standard design for projects.
7.	Budget Absorption Risks	Low absorption of budgets may delay delivery envisaged for socio economic transformation.	Departments should follow the timelines of the procurement plan and annual workplans as well as having a project

NO	RISK	IMPACT	MITIGATION
			implementation committee for timely completion of projects.
9.	Legal Framework Risk	Weak or inadequate legal frameworks may pose great risks in delayed implementation of projects due to litigations as a result of loopholes in the legal framework in the county institutions.	All departments should ensure that all projects done are within the laid down legal framework.
10.	Management Risks	Most departments lack substantive directors which poses a risk of establishing proper governance structure and supervision mechanism.	The Departments' respective chief officers in consultation with the County Public Service Board to ensure substantive directors are in place to enhance service delivery.
EXOGENOUS RISKS			
11.	Natural calamities	The Budget will be cognizant of natural calamities like floods and famine which may befall the county and force the county to rework its budget to accommodate the situation. This will divert funds from strategic areas and affect smooth implementation of the programmes in the Budget.	The Public Finance Management Act, 2012 section 110 provides for establishment of an emergency fund to allow for forward budgeting and appropriation for funds for emergencies or amendment of the budget through a supplementary.
12.	Court cases.	Litigations and court injunctions can also derail timely execution of the Budget. These litigations can arise from county's processes especially procurement where perceived unfair competition may land the county in a court of law. Orders to repeat the whole procurement process will expose the county to disadvantages of time value of money, increase operation costs and lose valuable time in delivering the Budget.	Strict adherence to the provisions of the law and existing legal frameworks and the county should ensure that the county attorney's office has enough staff to handle legal matters.
13.	Political risks	Due to the Countys' different political inclinations, policy documents may encounter delay	The executive should enhance consultative forums to address

NO	RISK	IMPACT	MITIGATION
		in their approval timelines. Sometimes there is political interference in revenue collection.	emerging issues and embrace harmonious working relations.

VI. CONCLUSION

282. The County is implementing the CIDP 2023-2027 and the fiscal responsibility principles outlined in the PFM law which informed the fiscal policies outlined the CFSP 2024 that will provide impetus for the achievement of Governor's Manifesto which is geared to inclusive leadership and socio-economic empowerment for all. They are also in line with the national Medium-Term Plan (IV) priorities, which was aligned to the national Bottom-Up Economic Transformation Agenda approach to planning BETA.
283. Due to the scarce resources, it is a requirement for departments to prioritize their programmes within the available resources to ensure that utilization of public funds is in line with the set-out priorities. To ensure value for money and financial prudence, departments need to consider and adhere to detailed costing of projects, strategic significance, deliverables (output and outcomes), in allocating resources and timely execution of the budget.
284. Vn Proper planning and implementation of the budget is critical towards quality service provision that will enhance sustainable growth. Sustainability growth requires a concerted effort from all the stakeholders including County Government Departments/Entities, development partners, general public, private sector, civil society organizations and other professional and organized groups and. This therefore calls for continuous consultation and collaboration in finding solutions to build a resilient sustainable County.

Annex 1: Expenditure by Programmes

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurr ent Expen diture	Develo pment Expend iture
AGRICULTURE, LIVESTOCK, FISHERIES AND CO-OPERATIVE DEVELOPMENT							
Programme 1: General Administration, planning and support services		366,277,441	-	197,527,218	-	54%	
	S. P 1.1 Human Resource Management and Development	344,655,196		181,469,474		53%	
	S.P 1.2 Administrative and Support Services	21,622,245		16,057,744		74%	
Programme 2: Crop Development and Management		1,700,000	580,695,152	-	75,717,908	0%	13%
	Crop extension and training services	1,200,000				0%	
	Crop Production and Productivity (Food, Industrial and Horticultural Crops)	-	326,000,000		61,747,704		19%
	Agricultural Value Addition and Agro Processing	-	10,000,000		2,100,000		21%
	Food Safety	500,000				0%	
	Agribusiness, Marketing and Information Management	-	6,000,000				0%
	National Agricultural Value Chain Development Programme (NAVCDP)/NARIGP	-	151,515,152		7,999,450		5%
	Co-funding NAVCDP&NARIGP	-	5,000,000				0%
	Ward Based Projects		82,180,000		3,870,754		5%
Programme 3: Irrigation and Drainage Development and Management		250,000	12,500,000	-	-	0%	0%
	Household Irrigation Technologies	250,000				0%	
	Agricultural Water Storage and Management	-	12,500,000				0%
Programme 4: Livestock Development and Management		10,500,000	57,143,050	708,920	15,554,305	7%	27%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	Livestock and Veterinary extension and training services	3,000,000		708,920		24%	
	Food safety and quality control	7,500,000	4,342,672			0%	0%
	Pending Bill		6,350,378				0%
	Disease and Vector Control		5,000,000				0%
	Animal Breeding		3,500,000				0%
	Kenya Livestock Commercialization Project (KeLCoP)	-	37,950,000		15,554,305		41%
Programme 5: Fisheries Development and Management		350,000	4,700,000	-	-	0%	0%
	Fisheries extension and training services	350,000				0%	
	Fisheries Production and Productivity	-	4,700,000				0%
Programme 6: Agricultural Institutions Development and Management		-	14,907,100				0%
	Development and Management of Mabanga Agricultural Training Centre (ATC)	-	3,619,600				0%
	Development and Management of Mabanga Agricultural Mechanization Centre (AMC)	-	3,287,500				0%
	Development and Management of Chwele Fish Farm (CFF)	-	8,000,000				0%
Programme 7: Cooperatives Development and Management		4,500,000	7,825,079	4,380,410	-	97%	0%
	Cooperative governance, advisory and training services	4,500,000		4,380,410		97%	
	Pending bills		3,825,079				0%
	Cooperative infrastructural/financial support services	-	4,000,000				0%
GRAND TOTALS		383,577,441	677,770,381	202,616,547	91,272,213	53%	13%
PUBLIC ADMINISTRATION							
Programme 1: General Administration, Planning and Support Services		570,284,296	-	303,957,122	-	53%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	SP 1: Administration services	70,031,635	-	11,683,361	-	17%	
	SP 2: Human resource management and development	223,073,211	-	222,313,176	-	100%	
	SP 3: Security and cleaning services	67,179,450	-	19,960,585	-	30%	
	SP 4: Medical insurance	200,000,000	-	50,000,000	-	25%	
	SP 5: Information Communication Technology	10,000,000	-	-	-	0%	
Programme 2: Stakeholder Engagement, Civic Education and outreach services		18,000,000	-	4,241,000	-	24%	
	SP 1: Civic education	7,000,000	-	-	-	0%	
	SP 2: Public participation	1,000,000	-	-	-	0%	
	SP 3: Commemoration of National events	10,000,000	-	4,241,000	-	42%	
Programme 3: Service delivery and organizational transformation		37,500,000	14,191,092	-	-	0%	0%
	Sp3.1 Service Delivery and Organizational Transformation	-	14,191,092	-	-		0%
	Sp3.2 Kenya Devolution Support Programme	37,500,000	-			0%	
Total Expenditure		625,784,296	14,191,092	308,198,122	-	49%	0%
OFFICE OF THE COUNTY SECRETARY AND HEAD OF PUBLIC SERVICE							
-							
General administration planning and support services	SP 1: Administration services	52,832,404		11,767,664		22%	
Pending bills for legal Dues/fees, Arbitration and Compensation payments	legal Dues	20,868,444		-		0%	
TOTAL		73,700,848	-	11,767,664	-	16%	
Governors & Deputy Governors							
Programme 1: General Administration, Planning and Support Services		661,800,252	-	241,701,418	-	37%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	Sp1.1: Employee Compensation	531,452,303		186,202,500		35%	
	SP 2: Administrative costs	130,347,949		55,498,918		43%	
Programme 2: Governance and public relations		100,500,828	-	-	-	0%	
	SP 1: County strategic management	32,857,599				0%	
	SP 2: Leadership and governance	26,595,728				0%	
	SP 6: Special programme	41,047,501				0%	
Total Expenditure		762,301,080	-	241,701,418	-	32%	
HEALTH AND SANITATION							
PROGRAMME 1: General Administration Planning and Support Services		3,024,939,404	146,320,159	1,656,390,174	29,218,501	55%	20%
	SP 1. 1 Health Administrative and support services	145,366,001		16,338,374		11%	
	SP 1. 2. Leadership and Governance.	7,735,361				0%	
	SP 1. 6 Human resource management	2,871,838,042		1,640,051,800		57%	
	SP 1. 7 Infrastructural development		146,320,159		29,218,501		20%
Programme 2: Preventive and Promotive		1,260,784,280	10,429,894	29,032,209	-	2%	0%
	SP 2.1 Communicable and Non-communicable disease control	20,000,000				0%	
	SP 2.2 Community health strategy	5,600,000				0%	
	SP 2.3 Health promotion	3,000,000				0%	
	SP 2.6 Reproductive, Maternal, Newborn, Child, And Adolescent Health.	5,000,000				0%	
	SP 2.7 public health and sanitation	8,000,916	10,429,894	2,029,888		25%	0%
	Specialized materials and supplies	49,935,963		27,002,321		54%	
	Hospital Facilities	1,169,247,401				0%	
TOTAL		4,285,723,684	156,750,053	1,685,422,382	29,218,501	39%	19%
ROADS & PUBLIC WORKS.							
Programme 1: General Administration, Planning, and Support Services		129,135,678	-	61,408,468	-	48%	
	SP1.1: Human Resource Management	88,265,741		49,563,795		56%	
	SP1.3: Administration Services	29,107,726		11,844,673		41%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	SP1.4: Financial Services, Planning and Stewardship	11,762,211				0%	
Programme 2: Transport Infrastructure Development and Management			1,226,748,613	-	91,963,175		7%
	SP2.1: Construction of Roads Bridges and Drainage Works		1,003,702,720		73,522,105		7%
	SP2.3: Rehabilitation of Roads, Bridges and Drainage Works RMLF		184,554,999		-		0%
	Pending Bill		38,490,894		18,441,070		48%
TOTAL		129,135,678	1,226,748,613	61,408,468	91,963,175	48%	7%
ENVIRONMENT, TOURISM AND CLIMATE CHANGE							
Programme 1: General Administration Planning and support Services		45,166,837	-	24,275,989	-	54%	
	SP. Human Resources Management	39,864,336		23,964,989		60%	
	Sp. Planning and support services	5,302,501		311,000		6%	
Programme 2: Protection and conservation of the environment			339,099,777	-	115,558,490		34%
	SP. Dumpsite Management		3,099,777				0%
	SP. Waste management and control		336,000,000		115,558,490		34%
Programme3: climate change coordination and management		22,000,000	233,488,888	5,240,145	113,847,472	24%	49%
	Sp. Climate change resilience investment grant		153,488,888		113,847,472		74%
	Sp. Climate change fund		80,000,000				0%
	SP. Climate change institutional support grant	22,000,000		5,240,145		24%	
Programme5: Tourism product promotion, marketing and branding		-	500,000	-	-		0%
	SP. County Tourism, art and cultural festival	-	500,000				0%
Grand Totals		67,166,837	573,088,665	29,516,134	229,405,962	44%	40%
WATER AND NATURAL RESOURCES							

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Programme 1: General Administration Planning and support Services		55,513,691	-	29,185,204	-	53%	
	SP. Human Resources Management	46,092,640		25,386,954		55%	
	Sp. Planning and support services	9,421,051		3,798,250		40%	
Programme 2: Water and Sanitation development and management		20,000,000	680,889,689	-	8,052,770	0%	1%
	SP. Borehole development		26,087,637		2,352,000		9%
	SP. KOICA counterpart funding	20,000,000				0%	
	KOICA Grant		500,000,000				0%
	Ward based projects		144,100,000				0%
	Pending bills water projects		10,702,052		5,700,770		53%
Grand Total		75,513,691	680,889,689	29,185,204	8,052,770	39%	1%
FINANCE AND ECONOMIC PLANNING							
Programme 1: General Administration, Planning and Support Services		947,123,564	-	353,044,632	-	37%	
	SP: Human Resource Management and Development	803,372,744		247,038,718		31%	
	SP: Leadership and Governance	13,471,420				0%	
	SP: Administration support services	118,150,197		106,005,914		90%	
	SP: Staff training and Development	12,129,203				0%	
Programme 2: County Planning Management		76,290,656	-	19,085,545	-	25%	
	SP: Economic Policy and County Planning Services	19,400,764		4,168,110		21%	
	SP: Budgeting	36,465,600		11,506,020		32%	
	SP: Monitoring and Evaluation	10,424,292		1,624,400		16%	
	SP: Statistics	10,000,000		1,787,015		18%	
Programme 3: County Financial Service Management		91,665,812	-	46,199,165	-	50%	
	SP: Revenue Mobilization	40,192,006		24,369,209		61%	
	SP: Accounting Services	18,335,192		11,466,082		63%	
	SP: Audit Services	16,614,467		4,896,796		29%	
	SP: Supply Chain Services	16,524,147		5,467,078		33%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Programme 4: Service Delivery and Organizational transformation		24,290,307	155,718,949	8,590,425	77,646,266	35%	50%
	SP: Special Coordination Unit	24,290,307		8,590,425		35%	
	SP: Emergency Fund		100,000,000		51,219,266		51%
	ICT Development		37,467,365		26,427,000		71%
	Health Management System		18,251,584				0%
Total		1,139,370,339	155,718,949	426,919,767	77,646,266	37%	50%
EDUCATION AND VOCATIONAL TRAINING							
Programme 1: General Administration, Planning and Support Services		1,207,031,111	-	680,612,222	-	56%	
	SP: Human Resource Management and Development	1,197,255,254		678,248,879		57%	
	SP: Administrative and Support Services	9,775,857		2,363,343		24%	
Programme 2: Education improvement support services		255,000,000	-	128,687,000	-	50%	
	SP: Bursary and scholarship support program	225,000,000		128,687,000		57%	
	SP: School feeding initiative	30,000,000				0%	
Programme 3: Early Childhood Development Education		-	121,150,000	-	-		0%
	SP: Educational materials and library supplies		23,000,000				0%
	SP: Infrastructure development		98,150,000				0%
Programme 4: Vocational Training and Development		8,500,000	40,000,000	983,690	-	12%	0%
	SP: Administration support services	8,500,000		983,690		12%	
	SP: Tutition support initiative		15,000,000				0%
	SP: Infrastructure development		25,000,000				0%
Total		1,470,531,111	161,150,000	810,282,912	-	55%	0%
COUNTY PUBLIC SERVICE BOARD							

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Programme 1: General Administration, Planning and Support Services		29,029,696	16,018,306	7,920,348	8,000,000	27%	50%
	SP: Administrative services	29,029,696		7,920,348		27%	
	SP: Infrastructure development		16,018,306		8,000,000		50%
Programme 2: Human Resource Management and Development		15,103,417	-	7,786,377	-	52%	
	SP: Personnel remuneration	11,712,720		6,809,541		58%	
	SP: Human Resource Development	3,390,697		976,836		29%	
Programme 3: Governance and National values		5,777,011	-	-	-	0%	
	SP: Quality Assurance	2,060,441				0%	
	SP: Ethics governors and national	3,716,570				0%	
Total		49,910,124	16,018,306	15,706,725	8,000,000	31%	50%
TRADE, ENERGY AND INDUSTRIALIZATION							
Programme 1: General Administration, Planning and Support Services		88,614,649	-	30,491,032	-	34%	
	SP: Human Resource Development and Management	23,422,236		15,677,718		67%	
	SP: Administrative, Planning and Support Services	65,192,413		14,813,314		23%	
Programme 2: Trade and Enterprise Development		-	30,000,000	-	10,763,395		36%
	SP: Business Loan		30,000,000		10,763,395		36%
Programme 3: Market Infrastructure Development and Management		-	153,384,331	-	40,000,000		26%
	SP 3.1. Market Infrastructure		80,000,000		40,000,000		50%
	SP 3.2. Ward Based Projects		59,467,280				0%
	SP 3.3. Supplier Credit		13,917,051				0%
Programme 4: Energy Development and Management		-	65,033,314	-	-		0%
	SP: Energy access		20,033,314				0%
	REREC		45,000,000				0%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Programme 5: Industrial Investment and Development		-	80,000,000	-	40,000,000		50%
	SP: Industrial Development		80,000,000		40,000,000		50%
Total		88,614,649	328,417,645	30,491,032	90,763,395	34%	28%
GENDER AND CULTURE							
Programme 1: General Administration, Planning and Support Services		68,620,355	-	43,510,798	-	63%	
	SP: Human Resource Development and Management	51,289,428		29,701,298		58%	
	SP: Administrative, Planning and Support Services	17,330,927		13,809,500		80%	
Programme 2: Cultural Development and Management		4,000,000	18,164,663	-	-	0%	0%
	Communities Cultural festivals	2,000,000				0%	
	Liquor and licensing enforcement exercise	2,000,000				0%	
	Infrastructure development		18,164,663				0%
Programme 3: Gender Equality And Empowerment Of Vulnerable Groups		2,500,000	10,000,000	-	-	0%	0%
	Gender and disability mainstreaming	2,500,000				0%	
	Women Empowerment Fund		5,000,000				0%
	Disability Empowerment Fund		5,000,000				0%
Total		75,120,355	28,164,663	43,510,798	-	58%	0%
YOUTH AND SPORTS							
Programme 1: General Administration, Planning and Support Services		23,007,518	-	8,387,994	-	36%	
	SP: Human Resource Development and Management	13,151,163		5,988,032		46%	
	SP: Administrative, Planning and Support Services	9,856,355		2,399,962		24%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Programme 2: Sports facility development and management		-	48,817,068	-	44,242,227		91%
	Infrastructure development		48,817,068		44,242,227		91%
Programme 3: Youth Talent Development and management		-	-	-	-		
	Youth Empowerment fund		-				
Total		23,007,518	48,817,068	8,387,994	44,242,227	36%	91%
LANDS, URBAN AND PHYSICAL PLANNING							
Programme 1: General Administration, Planning and Support Services		53,375,232	-	23,140,218	-	43%	
	SP: Human Resource Development and Management	33,253,927		18,131,567		55%	
	SP: Administrative, Planning and Support Services	20,121,305		5,008,652		25%	
Programme 2: Land Development and Management		-	126,790,044	-	3,781,624		3%
	SP: Land acquisition		95,000,000				0%
	SP: Physical and Land Use Plans		2,269,231				0%
	SP: Auction ring		2,500,000				0%
	Supplier Credit		1,220,813				0%
	Ward based projects		25,800,000		3,781,624		15%
Total		53,375,232	126,790,044	23,140,218	3,781,624	43%	3%
HOUSING							
Programme 1: General Administration, Planning and Support Services		52,655,527	-	24,461,744	-	46%	
	SP: Human Resource Development and Management	11,414,925		5,511,109		48%	
	SP: Administrative, Planning and Support Services	3,740,602		950,636		25%	
	KUSP UIG	37,500,000		18,000,000		48%	
Programme 2: Housing development and Human Settlement		-	427,299,481	-	-		0%

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	SP: Housing Infrastructural Development		129,899,311				0%
	SP: Housing Financing Services		297,400,170				0%
Total		52,655,527	427,299,481	24,461,744	-	46%	0%
BUNGOMA MUNICIPALITY							
Programme 1: General Administration, Planning and Support Services		55,949,973	-	17,178,159	-	31%	
	SP: Human Resource Development and Management	20,242,043		12,966,572		64%	
	SP: Administrative, Planning and Support Services	26,957,930		4,118,187		15%	
	KUSP UIG	8,750,000		93,400		1%	
Programme 2: Urban Land Use, Policy and Planning		-	16,000,000	-	-		0%
	SP: Urban Land Planning		16,000,000				0%
Programme 3: Urban Infrastructure Development and Management		-	80,565,924	-	25,945,756		32%
	SP: Urban Transport and Infrastructure Development		80,565,924		25,945,756		32%
Programme 4: Urban Environment, Health, Water, Culture and Human Social Services		-	2,500,000	-	-		0%
	SP: Urban Environment and Public Health Services		2,500,000				0%
Total		55,949,973	99,065,924	17,178,159	25,945,756	31%	26%
KIMILILI MINUCIPALITY							
Programme 1: General Administration, Planning and Support Services		42,698,217	-	15,206,762	-	36%	
	SP: Human Resource Development and Management	16,317,362		9,828,805		60%	
	SP: Administrative, Planning and Support Services	17,630,855		5,377,957		31%	
	KUSP UIG	8,750,000		-		0%	

Programme	Sub-Programme	Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Programme 2: Urban Infrastructure Development and management		-	57,980,097	-	-		0%
	SP: Infrastructure, Housing and public works		57,980,097				0%
Total		42,698,217	57,980,097	15,206,762	-	36%	0%
COUNTY ASSEMBLY							
Programme 1: Legislation, oversight and representation	SP 1.1 Legislative services	9,486,000	-	2,093,410	-	22%	0%
	SP 1.2 Oversight services	133,174,590	-	62,995,542	-	47%	0%
	SP 1.3 Representation services	7,305,000	-	3,120,313	-	43%	0%
SubTotal Programme 1		149,965,590	-	68,209,265	-	45%	0%
Programme 2: General Administration, Planning and Support Services	SP 2.1 Human Resource Management and Development	681,606,228	-	202,363,822	-	30%	0%
	SP 2.2 ICT and Public Communication Services	17,800,000	-	-	-	0%	0%
	SP 2.3 Management and Periodic Evaluation on Emerging Policy and Development	86,263,112	-	30,433,385	-	35%	0%
	SP.2.4 Infrastructural development	25,606,433	190,000,000	1,411,050	58,705,434	31%	0%
	S.P 2.5 Workplace Efficiency and Productivity	205,709,070	-	51,347,459	-	25%	0%
SubTotal Programme 2		1,016,984,843	190,000,000	285,555,716	58,705,434	31%	0%
Total County Assembly		1,166,950,433	190,000,000	353,764,981	58,705,434	30%	31%
GRAND TOTAL		10,621,087,033	4,968,860,670	4,338,867,032	758,997,323	41%	15%

Annex 2: Analysis of Programmes and Sub-Programmes (Current and Capital) Resource Allocation (Kshs.)

3.2.4.1 Agriculture

Sub Programme	Approved Estimates 2024/25			Requirements 2025/26			Allocation 2025/2026			Projection 2026/2027			Projection 2027/2028		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme Name: General Administration, Planning and Support Services															
Agriculture and Irrigation															
Policy, legal and regulatory framework	4,293,874	0	4,293,874	9,360,000	0	9,360,000	0	-	0	-	-	-	-	-	-
Sector Coordination	1,000,000	0	1,000,000	7,900,000	0	7,900,000	1,000,000	-	1,000,000	1,050,000	-	1,050,000	1,102,500	-	1,102,500
Planning and financial management	2,000,000	0	2,000,000	7,300,000	0	7,300,000	2,000,000	-	2,000,000	2,100,000	-	2,100,000	2,205,000	-	2,205,000
Monitoring, Evaluation, Communication, Learning and Reporting	800,000	0	800,000	4,620,000	0	4,620,000	1,000,000	-	1,000,000	1,050,000	-	1,050,000	1,102,500	-	1,102,500
Weather information	1,500,000	0	1,500,000	14,900,000	0	14,900,000	1,500,000	-	1,500,000	1,575,000	-	1,575,000	1,653,750	-	1,653,750
Leadership and Governance	1,000,000	0	1,000,000	10,250,000	0	10,250,000	1,000,000	-	1,000,000	1,050,000	-	1,050,000	1,102,500	-	1,102,500

Sub Programme	Approved Estimates 2024/25			Requirements 2025/26			Allocation 2025/2026			Projection 2026/2027			Projection 2027/2028		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Human Resource Management and Development	192,321,117	0	192,321,117	211,034,000	0	211,034,000	0	-	0	-	-	-	-	-	-
Administrative and support Services	6,724,701	0	6,724,701	31,110,000	10,000,000	41,110,000	6,335,480	-	6,335,480	6,652,254	-	6,652,254	6,984,867	-	6,984,867
International. National and County Celebrations	1,000,000	0	1,000,000	4,000,000	0	4,000,000	1,000,000.00	-	1,000,000	1,050,000.00	-		1,102,500	-	1,102,500
Sub Total	210,639,692	0	210,639,692	300,474,000	10,000,000	310,474,000	13,835,480	-	13,835,480	14,527,254	-	13,477,254	15,253,617	0	15,253,617
Livestock, Fisheries and Veterinary															
Policy, legal and regulatory framework	0	0	0	7,380,000	0	7,380,000	500,000	-	500,000	525,000	-	525,000	551,250	-	551,250
Sector Coordination	0	0	0	5,950,000	0	5,950,000	0	-	0	-	-	-	-	-	-
Planning and financial management	500,000	0	500000	4,300,000	0	4,300,000	1,000,000	-	1,000,000	1,050,000.00	-	1,050,000	1,102,500	-	1,102,500
Monitoring , Evaluation, Communic	500,000	0	500000	4,620,000	0	4,620,000	500,000	-	500,000	525,000	-	525,000	551,250	-	551,250

Sub Programme	Approved Estimates 2024/25			Requirements 2025/26			Allocation 2025/2026			Projection 2026/2027			Projection 2027/2028		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
ation, Learning and Reporting															
Leadership and Governance	0	0	0	2,500,000	0	2,500,000	500,000	-	500,000	525,000	-	525,000	551,250	-	551,250
Human Resource Management and Development	135,515,321	0	135,515,321	165,962,500	0	165,962,500	0	-	0	-	-	-	-	-	-
Administrative and support Services	2,268,846	0	2268846	20,300,000	0	20,300,000	2,822,903	-	2,822,903	2,964,048	-	2,964,048	3,112,251	-	3,112,251
International. National and County Celebrations	0	0	0	2,500,000	0	2,500,000	500,000	-	500,000	525,000	-	525,000	551,250	-	551,250
Sub Total	138,784,167	0	138,784,167	200,182,500	0	200,182,500	5,822,903	-	5,822,903	5,589,048	-	5,589,048	5,868,501	0	5,868,501
Cooperative															
Policy, legal and regulatory framework	1,000,000	0	1,000,000	4,260,000	0	4,260,000	1,000,000	-	1,000,000	1,050,000	-	1,050,000	1,102,500	-	1,102,500
Sector Coordination	0	0	0	3,150,000	0	3,150,000	0	-	0	-	-	-	-	-	-

Sub Programme	Approved Estimates 2024/25			Requirements 2025/26			Allocation 2025/2026			Projection 2026/2027			Projection 2027/2028		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Planning and financial management	500,000	0	500,000	2,900,000	0	2,900,000	500,000	-	500,000	525,000	-	525,000	551,250	-	551,250
Monitoring, Evaluation, Communication, Learning and Reporting	500,000	0	500,000	2,640,000	0	2,640,000	400,000	-	400,000	420,000	-	420,000	441,000	-	441,000
Leadership and Governance	0	0	0	1,750,000	0	1,750,000	0	-	0	-	-	-	-	-	-
Human Resource Management and Development	18,318,758	0	18,318,758	36,753,500	0	36,753,500	4,575,038	-	4,575,038	4,803,790	-	4,803,790	5,043,979	-	5,043,979
Administrative and support Services	2,074,208	0	2,074,208	11,590,000	0	11,590,000	2,050,370	-	2,050,370	2,152,889	-	2,152,889	2,260,533	-	2,260,533
International, National and County Celebrations	500,000	0	500,000	1,500,000	0	1,500,000	0	-	0	-	-	-	-	-	-
Sub Total	22,892,966	0	22,892,966	64,543,500	0	64,543,500	8,525,408	-	8,525,408	8,951,678	-	8,951,678	9,399,262	0	9,399,262

Sub Programme	Approved Estimates 2024/25			Requirements 2025/26			Allocation 2025/2026			Projection 2026/2027			Projection 2027/2028		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme Name: Crop Development and Management															
Crop extension and training services	1,200,000	0	1,200,000	49,381,500	18,330,000	67,711,500	1,500,000	-	1,500,000	1,575,000	-	1,575,000	1,653,750	-	1,653,750
Crop Production and Productivity (Food, Industrial and Horticultural Crops)	0	326,000,000	326,000,000	14,700,000	776,569,500	791,269,500	1,000,000	191,250,000	192,250,000	1,050,000	200,812,500	201,862,500	1,102,500	210,853,125	211,955,625
Agricultural soil and water management	0	0	0	12,600,000	68,922,000	81,522,000	1,000,000	-	1,000,000	1,050,000	-	1,050,000	1,102,500	-	1,102,500
Post-harvest management	0	0	0	2,100,000	10,500,000	12,600,000	589,604	-	589,604	619,084	-	619,084	650,038	-	650,038
Agricultural Value Addition and Agro Processing	0	10,000,000	10,000,000	2,000,000	233,625,000	235,625,000	0	-	0	-	-	-	-	-	-
Food Safety	500,000	0	500,000	3,150,000	0	3,150,000	500,000.00	-	500,000	525,000	-	525,000	551,250	-	551,250
Agribusiness, Marketing and	0	6,000,000	6,000,000	11,025,000	10,500,000	21,525,000	500,000.00		500,000	525,000	-	525,000	551,250	-	551,250

Sub Programme	Approved Estimates 2024/25			Requirements 2025/26			Allocation 2025/2026			Projection 2026/2027			Projection 2027/2028		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
information management															
Agricultural Financial Services	0	0	0	19,000,000	50,000,000	69,000,000	0	-	0	-	-	-	-	-	-
Nutrition-sensitive agriculture	0	0	0	2,000,000	0	2,000,000	0	-	0	-	-	-	-	-	-
Agriculture Sector Development Support Programme II (ASDSP II)	0	0	0	0	32,293,800	32,293,800	-		0	-	-	-	-	-	-
National Agricultural Value Chain Development Programme (NAVCDP)		156,515,152	156,515,152	0	294,556,619	294,556,619		156,515,152	156,515,152	-	164,340,910	164,340,910	-	172,557,955	172,557,955
Pending bills (County level)				8,142,012	10,979,218	19,121,229	6,785,010	2,744,804	9,529,814	7,124,260	2,882,045	10,006,305	7,480,473	3,026,147	10,506,620
Ward Based projects pending bills					4,017,500	4,017,500		1,205,250	1,205,250	-	1,265,513	1,265,513	-	1,328,788	1,328,788

Sub Programme	Approved Estimates 2024/25			Requirements 2025/26			Allocation 2025/2026			Projection 2026/2027			Projection 2027/2028		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Ward Based projects	0	82,400,000	82,400,000		82,400,000	82,400,000		-	0	-	-	-	-	-	-
Sub Total	1,700,000	580,915,152	582,615,152	124,098,512	1,592,693,637	1,716,792,148	11,874,614	351,715,206	363,589,820	12,468,344	369,300,967	381,769,311	13,091,762	387,766,015	400,857,777
Programme Name: Irrigation and Drainage Development and Management										-	-	-	-	-	-
Household Irrigation Technologies	250,000	0	250,000	15,120,000	5,250,000	20,370,000	500,000	-	500,000	525,000	-	525,000	551,250	-	551,250
Development and Management of Irrigation Infrastructure	0	0	0	7,980,000	63,000,000	70,980,000	500,000	5,000,000	5,500,000	525,000	5,250,000	5,775,000	551,250	5,512,500	6,063,750
Agricultural Water Storage and Management	0	12,500,000	12,500,000	5,250,000	21,000,000	26,250,000	500,000	5,000,000	5,500,000	525,000	5,250,000	5,775,000	551,250	5,512,500	6,063,750
Sub Total	250,000	12,500,000	12,750,000	28,350,000	89,250,000	117,600,000	1,500,000	10,000,000	11,500,000	1,575,000	10,500,000	12,075,000	1,653,750	11,025,000	12,678,750
Programme Name: Livestock Development and Management										-	-	-	-	-	-
Livestock and Veterinary extension and training services	0	3,000,000	3,000,000	35,857,500	14,700,000	50,557,500	500,000	3,768,563	4,268,563	525,000	3,956,991	4,481,991	551,250	4,154,841	4,706,091

Sub Programme	Approved Estimates 2024/25			Requirements 2025/26			Allocation 2025/2026			Projection 2026/2027			Projection 2027/2028		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Pasture development	0	0	0	8,400,000	15,750,000	24,150,000	0	-	0	-	-	-	-	-	-
Livestock Production and Productivity (Dairy, Beef, Poultry, Honey, Goat, Sheep, Pig, Rabbit)	0	0	0	46,000,000	115,542,500	161,542,500	0	-	0	-	-	-	-	-	-
Livestock Value Addition and Agro Processing	0	0	0	0	258,699,000	258,699,000	0	-	0	-	-	-	-	-	-
Food Safety	2,000,000	5,500,000	7,500,000	3,000,000	9,000,000	12,000,000	1,000,000	-	1,000,000	1,050,000	-	1,050,000	1,102,500	-	1,102,500
Agribusiness, Marketing and information management	0	0	0	13,000,000	21,000,000	34,000,000	0	-	0	-	-	-	-	-	-
Livestock Insurance Services	0	0	0	9,765,000	0	9,765,000	0	-	0	-	-	-	-	-	-
Animal Welfare	0	0	0	4,830,000	0	4,830,000			0	-	-	-	-	-	-

Sub Programme	Approved Estimates 2024/25			Requirements 2025/26			Allocation 2025/2026			Projection 2026/2027			Projection 2027/2028		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Disease and Vector control	0	5,000,000	5,000,000	27,600,000	34,364,000	61,964,000	0	2,500,000	2,500,000	-	2,625,000	2,625,000	-	2,756,250	2,756,250
Animal Breeding	3,000,000	0	3,000,000	3,600,000	60,000,000	63,600,000	2,000,000	-	2,000,000	2,100,000	-	2,100,000	2,205,000	-	2,205,000
Food safety and quality control/Animal health	0	0	0	5,500,000	0	5,500,000	0	-	0	-	-	-	-	-	-
Leather development	0	0	0	2,500,000	35,000,000	37,500,000	0	-	0	-	-	-	-	-	-
Kenya Livestock Commercialization Project (KeLCoP)	0	37,950,000	37,950,000	0	66,900,000	66,900,000	0	37,950,000	37,950,000	-	39,847,500	39,847,500	-	41,839,875	41,839,875
Pending bill	0	6,350,378	6,350,378			0	0	-	0	-	-	-	-	-	-
Sub Total	5,000,000	54,800,378	59,800,378	69,795,000	226,264,000	296,059,000	3,500,000	44,218,563	47,718,563	3,150,000	42,472,500	45,622,500	3,307,500	44,596,125	47,903,625
Programme Name: Fisheries Development and Management										-	-	-	-	-	-
Fisheries extension and training services	350,000	0	350,000	20,600,000	16,830,000	37,430,000	1,000,000	-	1,000,000	1,050,000	-	1,050,000	1,102,500	-	1,102,500
Fisheries Production and Productivity	0	4,700,000	4,700,000	2,000,000	60,000,000	62,000,000	500,000	2,000,000	2,500,000	525,000	2,100,000	2,625,000	551,250	2,205,000	2,756,250

Sub Programme	Approved Estimates 2024/25			Requirements 2025/26			Allocation 2025/2026			Projection 2026/2027			Projection 2027/2028		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Fisheries Value Addition and Aqua-Processing	0	0	0	0	7,500,000	7,500,000	0	-	0	-	-	-	-	-	-
Aqua-business, Marketing and information management	0	0	0	4,500,000.00	15,500,500	20,000,500	0	-	0	-	-	-	-	-	-
Aquaculture Financial Services	0	0	0	11,000,000	0	11,000,000	0	-	0	-	-	-	-	-	-
Fish Safety and Quality control	0	0	0	4,000,000	3,000,000	7,000,000	0	-	0	-	-	-	-	-	-
Sub Total	350,000	4,700,000	5,050,000	42,100,000	102,830,500	144,930,500	1,500,000	2,000,000	3,500,000	1,575,000	2,100,000	3,675,000	1,653,750	2,205,000	3,858,750
Programme Name: Agricultural Institutions Development and Management										-	-	-	-	-	-
Development of Mabanga Agricultural Training Centre (ATC)	1,235,080	0	1,235,080	42,300,000	37,600,000	79,900,000	1,200,000	-	1,200,000	1,260,000	-	1,260,000	1,323,000	-	1,323,000
Development of Mabanga Agricultural Mechanization	2,384,520	3,287,500	5,672,020	23,500,000	44,900,000	68,400,000	1,000,000	-	1,000,000	1,050,000	-	1,050,000	1,102,500	-	1,102,500

Sub Programme	Approved Estimates 2024/25			Requirements 2025/26			Allocation 2025/2026			Projection 2026/2027			Projection 2027/2028		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
ion Centre (AMC)															
Development of Chwele Fish Farm (CFF)	295,824	8,000,000	8,295,824	6,300,000	21,000,000	27,300,000	500,000.00	5,393,948	5,893,948	525,000	5,663,645	6,188,645	551,250	5,946,828	6,498,078
Sub Total	3,915,424	11,287,500	15,202,924	72,100,000	103,500,000	175,600,000	2,700,000	5,393,948	8,093,948	2,835,000	5,663,645	8,498,645	2,976,750	5,946,828	8,923,578
Programme Name: Cooperatives Development and Management										-	-	-	-	-	-
Cooperative registration services	0	0	0	7,875,000	0	7,875,000	0	-	0	-	-	-	-	-	-
Cooperative governance, advisory and training services	1,305,192	0	1305192	8,000,000	0	8,000,000	1,000,000	-	1,000,000	1,050,000	-	1,050,000	1,102,500	-	1,102,500
Cooperative agribusiness and marketing services	0	0	0	3,150,000	0	3,150,000	0	-	0	-	-	-	-	-	-

Sub Programme	Approved Estimates 2024/25			Requirements 2025/26			Allocation 2025/2026			Projection 2026/2027			Projection 2027/2028		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Cooperative infrastructural/financial support services	0	4,000,000	4000000	3,000,000	200,000,000	203,000,000	0	8,308,166	8308166	-	8,723,574	8,723,574	-	9,159,753	9,159,753
Cooperative audit services	740,000	0	740000	5,000,000	0	5,000,000	800,000.00	-	800000	840,000	-	840,000	882,000	-	882,000
Pending bills		3,912,540	3912540	0	0	0	0	-	0	-	-	-	-	-	-
Sub Total	2,045,192	7,912,540	9,957,732	19,150,000	200,000,000	219,150,000	1,800,000	8,308,166	10,108,166	1,890,000	8,723,574	10,613,574	1,984,500	9,159,753	11,144,253
Totals	385,577,441	672,115,570	1,057,693,011	920,793,512	2,324,538,137	3,245,331,648	51,058,405	421,635,883	472,694,288	52,561,325	438,760,686	490,272,011	55,189,391	460,698,721	515,888,112

3.2.4.2 Education

Programmes	Approved Estimates 2024/25			2025/2026 Requirement			2025/2026 Allocation			Projection 2026/2027			Projection 2027/2028		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
P1: EARLY CHILDHOOD DEVELOPMENT															
Sp1: Construction of 5 ECD E classrooms per ward	0	98,150,000	98,150,000	0	118,091,250	118,091,250	0	29,941,250	29,941,250	-	31,438,313	31,438,313	-	33,010,228	33,010,228

Programmes	Approved Estimates 2024/25			2025/2026 Requirement			2025/2026 Allocation			Projection 2026/2027			Projection 2027/2028		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Sp2: Provision of furniture for ECD E children	0	0	0	0	147,000,000	147,000,000	0	0	0	-	-	-	-	-	-
Sp3: Construction of 10 ECD E model centres	0	0	0	0	40,000,000	40,000,000	0	0	0	-	-	-	-	-	-
Sp5: Construction of 10 child day care centres	0	0	0	0	50,000,000	50,000,000	0	0	0	-	-	-	-	-	-
Sp7: Introduction of school feeding	30,000,000	0	30,000,000	150,000,000	0	150,000,000	30,000,000	0	30,000,000	31,500,000	-	31,500,000	33,075,000	-	33,075,000

Programmes	Approved Estimates 2024/25			2025/2026 Requirement			2025/2026 Allocation			Projection 2026/2027			Projection 2027/2028		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
ng programme															
Sp8: Introduction of ECD E capitalisation fund	0	0	0	0	49,000,000	49,000,000	0	0	0	-	-	-	-	-	-
Pending Bills				2615877		2,615,877	2,179,898		2,179,898	2,288,893	-	2,288,893	2,403,337		2,403,337
Sub Total	30,000,000	98,150,000	128,150,000	152,615,877	404,091,250	556,707,127	32,179,898	29,941,250	62,121,148	33,788,893	31,438,313	65,227,205	35,478,337	33,010,228	68,488,565
P2: EDUCATION IMPROVEMENT AND SUPPORT SERVICES															
Sp1: Provision of learning materials to ECD E	13,000,000	0	13,000,000	50,000,000	0	50,000,000	10,000,000	0	10,000,000	10,500,000	-	10,500,000	11,025,000	-	11,025,000
Sp2: Intergration of ICT in ECD E	10000000	0	10,000,000	500,000	0	500,000	500,000	0	500,000	525,000	-	525,000	551,250	-	551,250

Programmes	Approved Estimates 2024/25			2025/2026 Requirement			2025/2026 Allocation			Projection 2026/2027			Projection 2027/2028		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
centres															
Sp3: Introduction of Digital Literacy programme in VTCs	0	0	0	36,000,000	0	36,000,000	5,000,000	0	5,000,000	5,250,000	-	5,250,000	5,512,500	-	5,512,500
SP5: Provision of extra-curricular activities	700,000	0	700,000	9,800,000	0	9,800,000	7,184,123	0	7,184,123	7,543,329	-	7,543,329	7,920,496	-	7,920,496
Sp6: Introduction of capitation fund for VTC trainees	15,000,000	0	15,000,000	90,000,000	0	90,000,000	10,000,000	0	10,000,000	10,500,000	-	10,500,000	11,025,000	-	11,025,000
Sp8a: Provision of school	45,000	0	45,000	120,000,000	0	120,000,000	0	0	0	-	-	-	-	-	-

Programmes	Approved Estimates 2024/25			2025/2026 Requirement			2025/2026 Allocation			Projection 2026/2027			Projection 2027/2028		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
arship to needy students															
Sp8b: Provision of bursary to needy students	180,000,000		180,000,000	225,000,000		225,000,000	0	0	0	-	-	-	-	-	-
Sp9: Mentoring of students	1,300,000	0	1,300,000	5,000,000	0	5,000,000	1,500,000	0	1,500,000	1,575,000	-	1,575,000	1,653,750	-	1,653,750
Sp10: Committee meetings and capacity building	10,000,000	0	10,000,000	2,000,000	0	2,000,000	2,000,000	0	2,000,000	2,100,000	-	2,100,000	2,205,000	-	2,205,000
Sub Total	230,045,000	0	230,045,000	313,300,000	0	538,300,000	36,184,123	0	36,184,123	37,993,329	0	37,993,329	39,892,996	0	39,892,996
P3: GENERAL, ADMINISTRATION, PLANNING AND SUPPORT SERVICES															
Compensation to	1,197,255,254		1,197,255,254	1,257,118,017		1,257,118,017	0	0	0	-	-	-	-	-	-

Programmes	Approved Estimates 2024/25			2025/2026 Requirement			2025/2026 Allocation			Projection 2026/2027			Projection 2027/2028		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
employees															
Sp1: Capacity building of H/Q staff and ECD E teachers on in service training	3,000,000	0	3,000,000	5,000,000	0	5,000,000	4,000,000	0	4,000,000	4,200,000	-	4,200,000	4,410,000	-	4,410,000
Sp2: Recruitment of ECD E Teachers	0	0	-	104,631,940	0	104,631,940	0	0	0	-	-	-	-	-	-
Sp3: Promotion of H/Q staff and ECD E teachers	0	0	-	26,400,000	0	26,400,000	0	0	0	-	-	-	-	-	-

Programmes	Approved Estimates 2024/25			2025/2026 Requirement			2025/2026 Allocation			Projection 2026/2027			Projection 2027/2028		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Sp4: Establishment of BOM for ECD E	2,000,000	0	2,000,000	5,000,000	0	3,000,000	2,000,000	0	2,000,000	2,100,000	-	2,100,000	2,205,000	-	2,205,000
Sp5: Support services	20,000,000	0	20,000,000	30,000,000	0	30,000,000	3,706,932	0	3,706,932	3,892,279	-	3,892,279	4,086,893	-	4,086,893
Sp6: Supervision and assessment of ECD E centres	4,000,000	0	4,000,000	9,000,000	0	9,000,000	1,500,000	0	1,500,000	1,575,000	-	1,575,000	1,653,750	-	1,653,750
Sp9: Implementation of CBC training	3,000,000	0	3,000,000	6,000,000	0	6,000,000	2,000,000	0	2,000,000	2,100,000	-	2,100,000	2,205,000	-	2,205,000
Sp10: Formulation of policies	800,000	0	800,000	4,000,000	0	4,000,000	2,000,000	0	2,000,000	2,100,000	-	2,100,000	2,205,000	-	2,205,000

Programmes	Approved Estimates 2024/25			2025/2026 Requirement			2025/2026 Allocation			Projection 2026/2027			Projection 2027/2028		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Sp11: Preparation of Financial report	10,000,000	0	10,000,000	3,000,000	0	3,000,000	2,000,000	0	2,000,000	2,100,000	-	2,100,000	2,205,000	-	2,205,000
Sp13: Preparation of planning documents	800,000	0	800,000	3,000,000	0	3,000,000	1,000,000	0	1,000,000	1,050,000	-	1,050,000	1,102,500	-	1,102,500
Sp14: Appraisal of staff	1,000,000	0	1,000,000	2,000,000	0	2,000,000	1,000,000	0	1,000,000	1,050,000	-	1,050,000	1,102,500	-	1,102,500
Sp15: Stakeholder engagements	0	0	-	5,000,000	0	5,000,000	0	0	0	-	-	-	-	-	-
ward Based Projects pending bills				-	143,093,153	143,093,153	-	37,311,784	37,311,784	-	39,177,374	39,177,374	-	41,136,242	41,136,242
ward Based					98,150,000	98,150,000	-	-	0	-	-	-	-	-	-

Programmes	Approved Estimates 2024/25			2025/2026 Requirement			2025/2026 Allocation			Projection 2026/2027			Projection 2027/2028		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Projects															
Sub Total	1,241,855,254	-	1,241,855,254	1,460,149,957	241,243,153	1,699,393,110	19,206,932	37,311,784	56,518,716	20,167,279	39,177,374	59,344,652	21,175,643	41,136,242	62,311,885
Total	1,501,900,254	98,150,000	1,600,050,254	1,926,065,834	645,334,403	2,794,400,237	87,570,953	67,253,034	154,823,987	91,949,500	70,615,686	162,565,186	96,546,975	74,146,470	170,693,446

VOCATIONAL TRAINING

Programmes	Approved estimates 2024/25			Requirements 2025/2026			Allocation 2025/26			Projection 2026/27			Projection 2027/28		
	Current	Capital	total	current	Capital	total	current	capital	Total	Current	Capital	Total	current	capital	Total
P1: TRAINING AND SKILLS DEVELOPMENT															
Sp1: Construction of VTC workshops	0	0	0	0	225,000,000	225,000,000	0	50,000,000	50,000,000	-	52,500,000	52,500,000	-	55,125,000	55,125,000
Sp2: Equipping of VTC workshops	0	25,000,000	25,000,000	0	45,000,000	45,000,000	0	6,250,000	6,250,000	-	6,562,500	6,562,500	-	6,890,625	6,890,625
Sp3: Establishment of VTC boarding facilities	0	0	0	0	70,000,000	70,000,000	0	0	-	-	-	-	-	-	-
Sp4: Construction of relevant workshops/seminar room in 10 centres of excellence	0	0		0	70,000,000	70,000,000	0	0	-	-	-	-	-	-	-
SP5: Provision of specialised equipment in 10 centres of excellence	0	0	0	0	50,000,000	50,000,000	0	0	-	-	-	-	-	-	-

Programmes	Approved estimates 2024/25			Requirements 2025/2026			Allocation 2025/26			Projection 2026/27			Projection 2027/28		
	Curr ent	Capit al	total	curre nt	Capita l	total	curre nt	capita l	Total	Curr ent	Capit al	Total	curre nt	capita l	Total
Sp6: Renovation of existing workshops	0	0	0	0	50,000,000	50,000,000	0	10,750,000	10,750,000	-	11,287,500	11,287,500	-	11,851,875	11,851,875
Sp7: Development of home craft centres	0	0	0	0	5,000,000	5,000,000	0	5,000,000	5,000,000	-	5,250,000	5,250,000	-	5,512,500	5,512,500
Pending Bills															
Sub Total	-	25,000,000	25,000,000	-	515,000,000	515,000,000	-	72,000,000	72,000,000	-	75,600,000	75,600,000	-	79,380,000	79,380,000
P2: GENERAL, ADMINISTRATION, PLANNING AND SUPPORT SERVICES															
Sp1: Capacity building of VTC instructors on in service training	3,000,000	0	3,000,000	5,000,000	0	5,000,000	3,000,000	0	3,000,000	3,150,000	-	3,150,000	3,307,500	-	3,307,500
Sp2: Recruitment of VTC instructors	0	0	0	30,319,160	0	30,319,160	0	0	0	-	-	-	-	-	-
Sp3: Promotion of VTC principals and instructors	0	0	0	7200,000	0	7,200,000	0	0	0	-	-	-	-	-	-
Sp4: Establishment of BOM in VTCs	0	0	0	5,000,000	0	5,000,000	0	0	0	-	-	-	-	-	-
Sp5: Support services	800,000	0	800,000	10,000,000	0	10,000,000	800,000	0	800,000	840,000	-	840,000	882,000	-	882,000
Sp6: Supervision of VTC centres	3,000,000	0	3,000,000	3,000,000	0	3,000,000	1,000,000	0	1,000,000	1,050,000	-	1,050,000	1,102,500	-	1,102,500
Sp7: Assessment of VTC centres	500,000	0	500,000	2,000,000	0	2,000,000	500,000	0	500,000	525,000	-	525,000	551,250	-	551,250
Sp8: Development of quality assurance	0	0	0	2,000,000	0	2,000,000	0	0	0	-	-	-	-	-	-

Programmes	Approved estimates 2024/25			Requirements 2025/2026			Allocation 2025/26			Projection 2026/27			Projection 2027/28		
	Curr ent	Capit al	total	curre nt	Capita l	total	curre nt	capita l	Total	Curr ent	Capit al	Total	curre nt	capita l	Total
guidelines for VTCs															
Sp9: Curriculum Implementation	3,000,000	0	3,000,000	3,000,000	0	3,000,000	1,000,000	0	1,000,000	1,050,000	-	1,050,000	1,102,500	-	1,102,500
Sp10: Formulation of policies	0	0	0	3,000,000	0	3,000,000	1,000,000	0	1,000,000	1,050,000	-	1,050,000	1,102,500	-	1,102,500
Sp11: preparation of budget documents	200,000	0	200,000	3,000,000	0	3,000,000	625,000	0	625,000	656,250	-	656,250	689,063	-	689,063
Sp12: preparation of financial reports	1,000,000	0	1,000,000	3,000,000	0	3,000,000	1,000,000	0	1,000,000	1,050,000	-	1,050,000	1,102,500	-	1,102,500
Sp13: preparation of planning documents	0	0	0	3,000,000	0	3,000,000	0	0	0	-	-	-	-	-	-
Sp14: appraisal of staff	0	0	0	3,000,000	0	3,000,000	0	0	0	-	-	-	-	-	-
Sp15: stakeholder engagements meetings	0	0	0	5,000,000	0	5,000,000	0	0	0	-	-	-	-	-	-
Ward based Projects Pending bills															
Ward based Projects															
Sub Total	11,500,000	0	11,500,000	87,519,160	0	87,519,160	8,925,000	0	8,925,000	9,371,250	0	9,371,250	9,839,813	0	9,839,813
Totals	11,500,000	25,000,000	36,500,000	87,519,160	515,000,000	602,519,160	8,925,000	72,000,000	80,925,000	9,371,250	75,600,000	84,971,250	9,839,813	79,380,000	89,219,813

3.2.4.3 Lands and Physical Planning

Programmes	Approved Budget 2024/25			Requirement 2025/26			Allocations 2025/26			Projections 2026/27			Projections 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
P1: General Administration, Planning and Support services															
Salaries and Emoluments	33,253,927	0	33,253,927	36,000,000		36,000,000	0	0	0	-	-	-	-	-	-
Administration, planning and support services	7,844,676	0	7,844,676	22,500,000	0	22,500,000	8,641,135	0	8,641,135	9,073,192	-	9,073,192	9,526,851	-	9,526,851
Purchase of office Furniture, printers, and other IT Equipment	300,000	0	300,000	2,500,000	0	2,500,000	315,000	0	315,000	330,750	-	330,750	347,288	-	347,288
Planning and Financial Management	1,052,840		1,052,840	7,500,000	0	7,500,000	1,105,482	0	1,105,482	1,160,756	-	1,160,756	1,218,794	-	1,218,794
Human Development and Management - trainings	400,000	0	400,000	4,500,000	0	4,500,000	420,000	0	420,000	441,000	-	441,000	463,050	-	463,050
Policy and legal framework-lands policy	1,992,212	0	1,992,212	7,500,000	0	7,500,000	2,091,822	0	2,091,822	2,196,413	-	2,196,413	2,306,234	-	2,306,234
Operationalization of Chwele and Webuye Municipalities	4,000,000		4,000,000	7,500,000	0	7,500,000	4,200,000		4,200,000	4,410,000	-	4,410,000	4,630,500	-	4,630,500
Replanning of Kabula	1,080,540	0	1,080,540	2,500,000	0	2,500,000	0	0	0	-	-	-	-	-	-

Programmes	Approved Budget 2024/25			Requirement 2025/26			Allocations 2025/26			Projections 2026/27			Projections 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Urban Centre															
Pending bills	0	0	0	1,974,823	0	1,974,823	0	0	0	-	-	-	-	-	-
sub total	49,924,195	0	49,924,195	92,474,823	0	92,474,823	16,773,439	0	16,773,439	17,612,111	0	17,612,111	18,492,716	0	18,492,716
P2: Land Development and Management										-	-	-	-	-	-
Re-planning of markets	0	0	-	6,000,000		6,000,000		0	-	-	-	-	-	-	-
Land Clinics	0	0	-	5,000,000	0	5,000,000	250,000		250,000	262,500	-	262,500	275,625	-	275,625
Implementation of the County Spatial Plan (Sensitization)	0	0	-	5,000,000	0	5,000,000	0	0	-	-	-	-	-	-	-
Registration of public land (processing of title deeds, survey and beaconing)	3,451,037	0	3,451,037	15,000,000	15,000,000	30,000,000	4,103,932	0	4,103,932	4,309,129	-	4,309,129	4,524,585	-	4,524,585
Updating of GIS Database for Leasehold and Freehold Properties	0	0	-	2,000,000	0	2,000,000	0	0	-	-	-	-	-	-	-
Establishing of the GIS Lab	0	0	-	0	30,000,000	30,000,000			-	-	-	-	-	-	-

Programmes	Approved Budget 2024/25			Requirement 2025/26			Allocations 2025/26			Projections 2026/27			Projections 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
(Configuration)															
Pending bills (Preparation of Physical and land use plans)	0	1,220,813	1,220,813	9,231,529	6,999,714	16,231,243	7,692,941	5,833,095	13,526,036	8,077,588	6,124,750	14,202,338	8,481,467	6,430,987	14,912,454
Ward based projects		25,800,000	25,800,000	0	25,800,000	25,800,000		-	-	-	-	-	-	-	-
Pending bills ward based projects	0	0	-	0	11,833,000	11,833,000		3,549,900	3,549,900	-	3,727,395	3,727,395	-	3,913,765	3,913,765
Securing public land	0	0	-	0	20,000,000	20,000,000			-	-	-	-	-	-	-
Renovation of webuye town Hall					10,000,000	10,000,000		5,000,000	5,000,000	-	5,250,000	5,250,000	-	5,512,500	5,512,500
Valuation Roll for 6 urban centres	0		-	0	16,848,600	16,848,600	0	2,026,223	2,026,223	-	2,127,534	2,127,534	-	2,233,911	2,233,911
Development/Physical Planning in centres in webuye Kipsigon, Kopsiro, Kaptama, Malakisi	0	2,269,231	2,269,231	0	20,000,000	20,000,000		4,567,947	4,567,947	-	4,796,344	4,796,344	-	5,036,162	5,036,162
Acquisition of land for the land bank	0	0	-	0	50,000,000	50,000,000		0	-	-	-	-	-	-	-
Acquisition of land for		80,000,000	80,000,000	0	100,000,000	100,000,000		50,000,000	50,000,000	-	52,500,000	52,500,000	-	55,125,000	55,125,000

Programmes	Approved Budget 2024/25			Requirement 2025/26			Allocations 2025/26			Projections 2026/27			Projections 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Matulo Airstrip															
Acquisition of land for bus park and Bukembe and Chwele	0	0	-	0	20,000,000	20,000,000	0		-	-	-	-	-	-	-
Acquisition of land for Lorry park-along Wbuye-Malaba highway	0	0	-	0	100,000,000	100,000,000	0	0	-	-	-	-	-	-	-
Acquisition of land for taxis and lorry park in Bungoma town	0	0	-	0	60,000,000	60,000,000	0	0	-	-	-	-	-	-	-
Acquisition of land for Muanda Webuye, Cwele and Kimilili dumpsite	0	15,000,000	15,000,000	0	24,000,000	24,000,000	0		-	-	-	-	-	-	-
Construction of Auction Ring at Ndengelwa		2,500,000	2,500,000		2,625,000	2,625,000	0	0	-	-	-	-	-	-	-
Acquisition of land for go-downs	0	0	-	0	50,000,000	50,000,000	0	0	-	-	-	-	-	-	-

Programmes	Approved Budget 2024/25			Requirement 2025/26			Allocations 2025/26			Projections 2026/27			Projections 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Acquisition of land for Kapsokwony fire station	0	0	-	0	10,000,000	10,000,000	0	0	-	-	-	-	-	-	-
Acquisition of land for recreational centres	0	0	-	0	10,000,000	10,000,000	0	0	-	-	-	-	-	-	-
Subtotal	3,451,037	126,790,044	130,241,081	42,231,529	583,106,314	625,337,843	12,046,873	70,977,165	83,024,038	12,649,216	74,526,023	87,175,240	13,281,677	78,252,324	91,534,002
Total Vote	53,375,232	126,790,044	180,165,276	134,706,352	583,106,314	717,812,666	28,820,312	70,977,165	99,797,477	30,261,327	74,526,023	104,787,351	31,774,394	78,252,324	110,026,718

Housing

Programmes	Approved Budget 2024/25			Requirements 2025/26			Allocation 2025/26			Projections 2026/27			Projections 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
P1: General Administration, Planning and Support services															
Salaries and Emoluments	11,414,925	0	11,414,925	12,600,000	0	12,600,000	0	0	0	-	-	-	-	-	-
Administration, planning and support services	19,516,565	0	19,516,565	25,000,000	0	25,000,000	19,499,329	0	19,499,329	20,474,295	-	20,474,295	21,498,010	-	21,498,010
Purchase of office Furniture, printers, and other	389,000	0	389,000	500,000	0	500,000	0	0	0	-	-	-	-	-	-

Program mes	Approved Budget 2024/25			Requirements 2025/26			Allocation 2025/26			Projections 2026/27			Projections 2027/28		
	Curre nt	Capita l	Total	Curre nt	Capital	Total	Curr ent	Capita l	Total	Curr ent	Capita l	Total	Curr ent	Capita l	Total
IT Equipment															
Human Developm ent and Manageme nt	345,5 96	0	345,59 6	2,300, 000	0	2,300,0 00	271,3 96	0	271,39 6	284,9 66	-	284,96 6	299,2 14	-	299,21 4
Policy and legal framework	0	0	0	3,000, 000		3,000,0 00	2,000, 000	0	2,000, 000	2,100, 000	-	2,100, 000	2,205, 000	-	2,205, 000
Operationa lization of new municipalit ies	0	0	0	7,000, 000		7,000,0 00	500,0 00	0	500,00 0	525,0 00	-	525,00 0	551,2 50	-	551,25 0
Planning and financial manageme nt	482,7 41	0	482,74 1	4,200, 000		4,200,0 00	1,832, 899	0	1,832, 899	1,924, 544	-	1,924, 544	2,020, 771	-	2,020, 771
Housing policy implement ation	0	0	0	3,000, 000	0	3,000,0 00	2,718, 023	0	2,718, 023	2,853, 924	-	2,853, 924	2,996, 620	-	2,996, 620
Pending bills			0	281,9 77	12,036, 270	12,318, 247	234,9 81	0	234,98 1	246,7 30	-	246,73 0	259,0 67	-	259,06 7
Ward based projects pending bills				-	-	-									
Ward based projects															
Sub Total	32,14 8,827	0	32,148 ,827	57,88 1,977	12,036, 270	69,918, 247	27,05 6,628	0	27,056 ,628	28,40 9,459	0	28,409 ,459	29,82 9,932	0	29,829 ,932

Programmes	Approved Budget 2024/25			Requirements 2025/26			Allocation 2025/26			Projections 2026/27			Projections 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme 2: Housing Development and Management										-	-	-	-	-	-
Inventory of county residential houses	219,500	0	219,500	2,000,000	0	2,000,000	500,000	0	500,000	525,000	-	525,000	551,250	-	551,250
Assessment of county residential houses	287,200	0	287,200	1,000,000	0	1,000,000	443,940	0	443,940	466,137	-	466,137	489,444	-	489,444
Automation of house inventory	0	0	0	2,500,000	0	2,500,000	375,000	0	375,000	393,750	-	393,750	413,438	-	413,438
Fact finding on the status of NHC debt/reconciliation	0	0	0	4,000,000	0	4,000,000	1,000,000	0	1,000,000	1,050,000	-	1,050,000	1,102,500	-	1,102,500
Maintenance/Minor repairs to county residential houses	0	0	0	2,000,000	0	2,000,000	1,750,530	0	1,750,530	1,838,057	-	1,838,057	1,929,959	-	1,929,959
Labelling and tagging of county residential houses	0	0	0	1,500,000	0	1,500,000	0	0	0	-	-	-	-	-	-
Renovation and refurbishment of county	0		0		20,000,000	20,000,000	0	5,766,407	5,766,407	-	6,054,727	6,054,727	-	6,357,464	6,357,464

Program mes	Approved Budget 2024/25			Requirements 2025/26			Allocation 2025/26			Projections 2026/27			Projections 2027/28		
	Curre nt	Capita l	Total	Curre nt	Capital	Total	Curr ent	Capita l	Total	Curr ent	Capita l	Total	Curr ent	Capita l	Total
residential houses															
Security fencing of county residential estates with Perimeter wall	0	0	0		16,375, 000	16,375, 000	0	2,000, 000	2,000, 000	-	2,100, 000	2,100, 000	-	2,205, 000	2,205, 000
Overhaul of Infrastruct ure in residential houses and estates (sewerage, water, electricity and access roads)	0	0	0	0	5,000,0 00	5,000,0 00	0	0	0	-	-	-	-	-	-
Constructi on of Governors official residence (Pending bill)		30,120 ,200	30,120 ,200		30,120, 900	30,120, 900	0	3,591, 580	3,591, 580	-	3,771, 159	3,771, 159	-	3,959, 717	3,959, 717
Constructi on of Deputy governors official residence	0	20,980 ,900	20,980 ,900	0	20,980, 200	20,980, 200	0	3,000, 000	3,000, 000	-	3,150, 000	3,150, 000	-	3,307, 500	3,307, 500

Program mes	Approved Budget 2024/25			Requirements 2025/26			Allocation 2025/26			Projections 2026/27			Projections 2027/28		
	Curre nt	Capita l	Total	Curre nt	Capital	Total	Curr ent	Capita l	Total	Curr ent	Capita l	Total	Curr ent	Capita l	Total
(Pending bill)															
Constructi on of Office Block	0	78,798 ,211	78,798 ,211	0	403,800 ,000	403,800 ,000	0	70,000 ,000	70,000 ,000	-	73,500 ,000	73,500 ,000	-	77,175 ,000	77,175 ,000
Constructi on of affordable housing scheme houses	0	0	0	0	50,000, 000	50,000, 000	0	0	0	-	-	-	-	-	-
Purchase of Nzoia pension scheme houses	0	0	0	0	140,000 ,000	140,000 ,000	0	0	0	-	-	-	-	-	-
Housing mortgage scheme for employees	0	0	0	0	250,000 ,000	250,000 ,000	0	0	0	-	-	-	-	-	-
Housing Financing (PPP)	0	0	0	0	50,000, 000	50,000, 000	0	0	0	-	-	-	-	-	-
KISIP 2 Infrastruct ure grant- slum upgrading	0	297,40 0,170	297,40 0,170	0	380,000 ,000	380,000 ,000	0	297,40 0,190	297,40 0,190	-	312,27 0,200	312,27 0,200	-	327,88 3,709	327,88 3,709
Co- funding – KISIP 2	20,00 0,000	0	20,000 ,000	21,00 0,000	0	21,000, 000	10,00 0,000	0	10,000 ,000	10,50 0,000	-	10,500 ,000	11,02 5,000	-	11,025 ,000
Sub Total	20,50 6,700	427,29 9,481	447,80 6,181	34,00 0,000	1,366,2 76,100	1,400,2 76,100	14,06 9,470	381,75 8,177	395,82 7,647	14,77 2,944	400,84 6,086	415,61 9,029	15,51 1,591	420,88 8,390	436,39 9,981

Programmes	Approved Budget 2024/25			Requirements 2025/26			Allocation 2025/26			Projections 2026/27			Projections 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Total Vote	52,65 5,527	427,29 9,481	479,95 5,008	91,88 1,977	1,378,3 12,370	1,470,1 94,347	41,12 6,098	381,75 8,177	422,88 4,275	43,18 2,403	400,84 6,086	444,02 8,489	45,34 1,523	420,88 8,390	466,22 9,913

Bungoma Municipality

	Approved Budget			Requirements			Allocation			Projection			Projection		
Programme	2024/25			2025/26			2025/2026			2026/2027			2027/2028		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
P1: General administration planning and support services															
Salaries and remunerations	23,129,275	0	23,129,275	27,500,000	0	27,500,000	24,194,556	0	24,194,556	25,404,283	-	25,404,283	26,674,498	-	26,674,498
Human resource capacity development and management	1,605,400	0	1,605,400	4,000,000	0	4,000,000	0	0	0	-	-	-	-	-	-
General administration and support services	12,165,298	0	12,165,298	30,000,000	0	30,000,000	0	0	0	-	-	-	-	-	-
Planning and financial management	1,500,000	0	1,500,000	20,000,000	0	20,000,000	15,053,815	0	15,053,815	15,806,506	-	15,806,506	16,596,831	-	16,596,831
Institutional accountability, leadership, efficiency and effectiveness in service delivery	8,750,000	0	8,750,000	8,750,000	0	8,750,000	0	0	0	-	-	-	-	-	-
Research, Knowledge	0	0	0	0	0	0	0	0	0	-	-	-	-	-	-

	Approved Budget			Requirements			Allocation			Projection			Projection		
Programme	2024/25			2025/26			2025/2026			2026/2027			2027/2028		
	Cur rent	Capital	Total	Curre nt	Capita l	Total	Curr ent	Capit al	Total	Curre nt	Capit al	Total	Curre nt	Capit al	Total
Sharing and development services															
Office ICT equipment	1,000,000	0	1,000,000	1,500,000	0	1,500,000	0	0	0	-	-	-	-	-	-
Municipality office furniture and fittings	800,000	0	800,000	1,500,000	0	1,500,000	0	0	0	-	-	-	-	-	-
Purchase of motor vehicles	7,000,000	0	7,000,000	0	0	0	0	0	0	-	-	-	-	-	-
Pending bills			0	0		0	0	0	0	-	-	-	-	-	-
Ward based projects pending bills															
Ward based projects															
Subtotal	55,949,973	0	55,949,973	93,250,000	0	93,250,000	39,248,371	0	39,248,371	41,210,789	0	41,210,789	43,271,329	0	43,271,329
P2: Urban Land Policy and Planning										-	-	-	-	-	-
Purchase of land		16,000,000	16,000,000		73,000,000	73,000,000		0	0	-	-	-	-	-	-
Fencing and protection of purchased public land, parks and spaces	0	2,500,000	2,500,000	0	5,000,000	5,000,000	0	0	0	-	-	-	-	-	-
Sub total	-	18,500,000	18,500,000	-	78,000,000	78,000,000	-	-	-	-	-	-	-	-	-
P3: Urban Infrastructure Development and Management															

	Approved Budget			Requirements			Allocation			Projection			Projection		
Programme	2024/25			2025/26			2025/2026			2026/2027			2027/2028		
	Cur rent	Capital	Total	Curre nt	Capita l	Total	Curr ent	Capit al	Total	Curre nt	Capit al	Total	Curre nt	Capit al	Total
Upgrading of urban access roads	0	0	-	0	200,000,000	200,000,000	0	7,229,000	7,229,000	-	7,590,450	7,590,450	-	7,969,973	7,969,973
Construction of municipality office block	0	0	-	0	70,000,000	70,000,000	0	0	0	-	-	-	-	-	-
Construction of modern bus-park with market stalls	0	0	-	0	250,000,000	250,000,000	0	0	0	-	-	-	-	-	-
Construction of modern market	0	25,500,000	25,500,000	0	400,000,000	400,000,000	0	50,597,103	50,597,103	-	53,126,958	53,126,958	-	55,783,306	55,783,306
Construction of urban market stalls	0	0	-	0	200,000,000	200,000,000	0		0	-	-	-	-	-	-
Upgrading of CBD backstreets into parking spaces	0	0	-	0	10,000,000	10,000,000	0	5,065,924	5,065,924	-	5,319,220	5,319,220	-	5,585,181	5,585,181
Construction of urban walkways within the Municipality	0	0	-	0	12,000,000	12,000,000	0	10,000,000	10,000,000	-	10,500,000	10,500,000	-	11,025,000	11,025,000
Construction / rehabilitation of stormy water drainage system works	0	0	-	0	20,000,000	20,000,000	0	20,000,000	20,000,000	-	21,000,000	21,000,000	-	22,050,000	22,050,000
Construction of urban cultural / arts theatre	0	0	-	0	20,000,000	20,000,000	0	0	0	-	-	-	-	-	-

	Approved Budget			Requirements			Allocation			Projection			Projection		
Programme	2024/25			2025/26			2025/2026			2026/2027			2027/2028		
	Cur rent	Capital	Total	Curre nt	Capita l	Total	Curr ent	Capit al	Total	Curre nt	Capit al	Total	Curre nt	Capit al	Total
Subtotal	-	25,500,000	25,500,000	-	1,182,000,000	1,182,000,000	-	92,892,027	92,892,027	-	97,536,628	97,536,628	-	102,413,460	102,413,460
P4: Urban Environment, Health, Culture and Human Social Services															
SP 3.1: Urban Waste Management and Sanitation Services	0	0	0	0	40,125,485	40,125,485	0	20,000,000	20,000,000	-	21,000,000	21,000,000	-	22,050,000	22,050,000
SP 3.2: Urban greening and environment protection	0	0	0	0	32,000,158	32,000,158	0	5,500,000	5,500,000	-	5,775,000	5,775,000	-	6,063,750	6,063,750
Acquisition of Land for development	0	0	0	0	20,000,000	20,000,000	0	0	0	-	-	-	-	-	-
Subtotal	-	-	-	-	92,125,643	92,125,643	-	25,500,000	25,500,000	-	26,775,000	26,775,000	-	28,113,750	28,113,750
Total	55,949,973	44,000,000	99,949,973	93,250,000	1,352,125,643	1,445,375,643	39,248,371	118,392,027	157,640,398	41,210,789	124,311,628	165,522,417	43,271,329	130,527,210	173,798,538

Kimilili Municipality

Programme	Approved Estimates 2024/2025			Requirements 2025/26			Allocation 2025/26			Projections 2026/27			Projections 2027/28		
	Curre nt	Capital	Total	Curre nt	Capita l	Total	Curr ent	Capit al	Total	Curre nt	Capi tal	Total	Curre nt	Capi tal	Total
PROGRAMME 1: URBAN GOVERNANCE															
SP 1: Human resource development and management	16,317,362		16,317,362	20,000,000		20,000,000	18,081,192		18,081,192	18,985,252	0	18,985,252	19,934,514	0	19,934,514

Programme	Approved Estimates 2024/2025			Requirements 2025/26			Allocation 2025/26			Projections 2026/27			Projections 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
SP2: Policy, Legal and regulatory services	2,368,000		2,368,000	15,913,800		15,913,800			0	-	0	-	-	0	-
SP3: Planning and Financial Management	2,000,000		2,000,000	10,000,000		10,000,000			0	-	0	-	-	0	-
SP4: Urban institutions leadership and coordination services	26,380,855		26,380,855	30,000,000		30,000,000	18,509,126		18,509,126	19,434,582	0	19,434,582	20,406,311	0	20,406,311
Grants			0			0	8,750,000		8,750,000	9,187,500	0	9,187,500	9,646,875	0	9,646,875
Sub Total	47,066,217	0	47,066,217	75,913,800	0	75,913,800	45,340,318	0	45,340,318	47,607,334	0	47,607,334	49,987,701	0	49,987,701
PROGRAMME II: URBAN INFRASTRUCTURE DEVELOPMENT AND MANAGEMENT															
SP1: Urban Infrastructure Development		191,089,400	191,089,400		300,000,000	300,000,000		58,802,915	58,802,915	-	61743060.8	61,743,061	-	30871530.4	30,871,530
SP2: Water supply and Sanitation services			0			0		28,293,042	28,293,042	-	29707694.1	29,707,694	-	14853847.1	14,853,847
SP3: Transport services			0		100,000,000	100,000,000			0	-	0	-	-	0	-
SP 4: Housing services			0			0			0	-	0	-	-	0	-
SP 5: Energy Services	0		0		100,000,000	100,000,000		0	0	-	0	-	-	0	-

Programme	Approved Estimates 2024/2025			Requirements 2025/26			Allocation 2025/26			Projections 2026/27			Projections 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Sub totals	-	191,089,400	191,089,400	-	500,000,000	500,000,000	-	87,095,957	87,095,957	-	91,450,755	91,450,755	-	45,725,377	45,725,377
PROGRAMME III: URBAN ENVIRONMENT AND HUMAN SERVICES															
SP 1: Urban Health Services	0		0		0	0	0	0	0	-	0	-	-	0	-
SP 2: Environmental health			0			0			0	-	0	-	-	0	-
SP 3: Urban Education services			0			0			0	-	0	-	-	0	-
SP 4: Waste management Services			0	0	0	0	0	0	0	-	0	-	-	0	-
Pending bills			0	0		0	0	0	0	-	-	-	-	-	-
Ward based projects pending bills															
Ward based projects															
Sub totals	0	0	0	0	0	0	0	0	0	-	0	-	-	0	-
PROGRAMME 4: URBAN ECONOMY AND INVESTMENT MANAGEMENT										-	0	-	-	0	-
SP 1: Urban investment services	0		0		0	0		0	0	-	0	-	-	0	-
SP 2: Urban Financial services			0			0			0	-	0	-	-	0	-
Sub Total	0	0	0	0	0	0	0	0	0	-	0	-	-	0	-
PROGRAMME 5: URBAN SPORTS, CULTURAL DEVELOPMENT AND MANAGEMENT															

Programme	Approved Estimates 2024/2025			Requirements 2025/26			Allocation 2025/26			Projections 2026/27			Projections 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
SP 1: Development and management of sports facilities	0		0		0	0		0	0	-	0	-	-	0	-
SP 2: Sports promotion and support services	0		0		0	0		0	0	-	0	-	-	0	-
SP 3: Community games and sports	0		0			0			0	-	0	-	-	0	-
SP 4: Heritage promotion and preservation	0		0		0	0		0	0	-	0	-	-	0	-
SP 5: Arts and Culture promotion and development			0			0			0	-	0	-	-	0	-
SP 6: Heroes and Heroines Scheme			0		0	0		0	0	-	0	-	-	0	-
SP 7: Intangible Cultural Heritage			0			0			0	-	0	-	-	0	-
SP 8: Social Development			0			0			0	-	0	-	-	0	-

Programme	Approved Estimates 2024/2025			Requirements 2025/26			Allocation 2025/26			Projections 2026/27			Projections 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
SP 9: Designs, visual arts and Performing arts			0			0			0	-	0	-	-	0	-
Sub totals	0	0	0	0	0	0	0	0	0	-	0	-	-	0	-
Grand totals	47,066,217	191,089,400	238,155,617	75,913,800	500,000,000	575,913,800	45,340,318	87,095,957	132,436,275	47,607,334	91,450,755	139,058,089	49,987,701	45,725,377	95,713,078

3.2.4.4 Trade, Energy and Industrialization

Trade

Economic Classification	Approved Estimates 2024/25			Requirement 2025/26			Allocation 2025/26			Projection 2026/27			Projection 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme 1: General Administration, Planning and Support Services															
Sub Programme															
Compensation to employees	26,446,965	0	26,446,965	31,708,955	0	31,708,955	0	0	0	-	-	-	-	-	-
Human Resource Development and Management-trainings	799,220	0	799,220	8,500,000	0	8,500,000	1,000,000	0	1,000,000	1,050,000	-	1,050,000	1,102,500	-	1,102,500
Administrative and support Services	6,281,691	0	6,281,691	20,436,720	0	20,436,720	9,509,500	0	9,509,500	9,984,975	-	9,984,975	10,484,224	-	10,484,224

Economic Classification	Approved Estimates 2024/25			Requirement 2025/26			Allocation 2025/26			Projection 2026/27			Projection 2027/28		
	Curr ent	Capit al	Total	Curre nt	Capit al	Total	Curr ent	Capit al	Total	Curr ent	Capit al	Total	Curr ent	Capit al	Total
Purchase of office Furniture and ICT Equipment	529,380	0	529,380	7,000,000	0	7,000,000	1,000,000	0	1,000,000	1,050,000	-	1,050,000	1,102,500	-	1,102,500
Planning and financial management	2,109,975	0	2,109,975	6,553,030	0	6,553,030	4,000,000	0	4,000,000	4,200,000	-	4,200,000	4,410,000	-	4,410,000
Policy and	3,000,000	0	3,000,000	24,000,000	0	24,000,000	6,000,000	0	6,000,000	6,300,000	-	6,300,000	6,615,000	-	6,615,000
Pending Bills	0	0	0	5,410,161	120,271,623	125,681,784	4,508,467	0	4,508,467	4,733,891	-	4,733,891	4,970,585	-	4,970,585
Total Programme	39,167,231	0	39,167,231	103,608,866	120,271,623	223,880,489	26,017,967	0	26,017,967	27,318,866	0	27,318,866	28,684,809	0	28,684,809
Programme 2: Trade and Enterprise development										-	-	-	-	-	-
Fair Trade Practices and Consumer Protection	625,800	0	625,800	3,500,000	0	3,500,000	1,000,000	0	1,000,000	1,050,000	-	1,050,000	1,102,500	-	1,102,500
Business Development Services-Trade fairs/exhibitions	0	0	0	30,000,000	0	30,000,000	2,000,000	0	2,000,000	2,100,000	-	2,100,000	2,205,000	-	2,205,000
Access to credit finance/Business Loans	0	30,000,000	30,000,000	7,500,000	142,500,000	150,000,000	0	20,000,000	20,000,000	-	21,000,000	21,000,000	-	22,050,000	22,050,000
Total Programme	625,800	30,000,000	30,625,800	41,000,000	142,500,000	183,500,000	3,000,000	20,000,000	23,000,000	3,150,000	21,000,000	24,150,000	3,307,500	22,050,000	25,357,500
Programme 3: Market Infrastructure Development and Management										-	-	-	-	-	-
Sub Programme										-	-	-	-	-	-

Economic Classification	Approved Estimates 2024/25			Requirement 2025/26			Allocation 2025/26			Projection 2026/27			Projection 2027/28		
	Curr ent	Capit al	Total	Curre nt	Capit al	Total	Curr ent	Capit al	Total	Curr ent	Capit al	Total	Curr ent	Capit al	Total
Development of Market Infrastructure (15)	0	80,000,000	80,000,000	0	541,934,437	541,934,437	0	48,054,104	48,054,104	-	50,456,809	50,456,809	-	52,979,650	52,979,650
Ward Based Projects (Other Infrastructure Development)	488,600	59,467,280	59,955,880	2,000,000	0	2,000,000	500,000	-	500,000	525,000	-	525,000	551,250	-	551,250
Pending bills	0	13,917,051	13,917,051	0	0		0	0	0	-	-	-	-	-	-
Ward based projects pending bills				0	44,361,134	44,361,134	-	13,308,340	13,308,340	-	13,973,757	13,973,757	-	14,672,445	14,672,445
Ward based projects				0	59,955,880	59,955,880		-	-	-	-	-	-	-	-
Total Programme	488,600	153,384,331	153,872,931	2,000,000	646,251,451	648,251,451	500,000	61,362,444	61,862,444	525,000	64,430,566	64,955,566	551,250	67,652,095	68,203,345
Total Vote	40,281,631	183,384,331	223,665,962	146,608,866	909,023,074	1,055,631,940	29,517,967	81,362,444	110,880,411	30,993,866	85,430,566	116,424,432	32,543,559	89,702,095	122,245,654

Energy

Programe	Approved Estimates 2024/25			Requirements 2025/26			Allocation 2025/26			Projection 2026/27			Projection 2027/28		
	Curr ent	Capita l	Total	Curre nt	Capital	Total	Curr ent	Capita l	Total	Curr ent	Capita l	Total	Curr ent	Capita l	Total
Programme 1: General Administration, Planning and Support Services															
Sub Programme															
Compe nsation to	5,200,877		5,200,877	9,348,129	0	9,348,129	3,710,633	0	3,710,633	3,896,165	-	3,896,165	4,090,973	0	4,090,973

Programme	Approved Estimates 2024/25			Requirements 2025/26			Allocation 2025/26			Projection 2026/27			Projection 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
employees															
Human Resource Development and Management	0	0	0	3,000,000	0	3,000,000	300,000	0	300,000	315,000	-	315,000	330,750	0	330,750
Administrative and Support Services	6,928,292	-	6,928,292	20,360,000	0	20,360,000	1,025,959	0	1,025,959	1,077,257	-	1,077,257	1,131,120	0	1,131,120
Planning and Financial Management	491,000	0	491,000	7,500,000	0	7,500,000	500,000	0	500,000	525,000	-	525,000	551,250	0	551,250
Policy and legal framework	0	0	0	17,000,000	0	17,000,000	2,000,000	0	2,000,000	2,100,000	-	2,100,000	2,205,000	0	2,205,000
Electricity Connectivity and maintenance	13,002,814	0	13,002,814	50,000,000	0	50,000,000	3,000,000	0	3,000,000	3,150,000	-	3,150,000	3,307,500	0	3,307,500

Programme	Approved Estimates 2024/25			Requirements 2025/26			Allocation 2025/26			Projection 2026/27			Projection 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Total Programme	25,622,983	0	25,622,983	107,208,129	0	107,208,129	10,536,592	0	10,536,592	11,063,422	0	11,063,422	11,616,593	0	11,616,593
Programme 2: Energy Development and Management															
Purchase and installation of transformers	0	45,000,000	45,000,000	5,000,000	60,000,000	65,000,000	0	0	0	-	-	-	-	0	-
Energy Management System	0	0	0	0	25,000,000	25,000,000	0	0	0	-	-	-	-	0	-
Purchase of lighting equipment	0	20,033,314	20,033,314	0	56,000,000	56,000,000	0	27,797,679	27,797,679	-	29,187,563	29,187,563	-	306,469.41	30,646,941
Rehabilitation of Biogas unit at Mutere mko, Chwele and Webuye slaughter houses	0	0	0	5,000,000	35,000,000	40,000,000	0	0	0	-	-	-	-	0	-
Total Programme	-	65,033,314.00	65,033,314.00	10,000,000.00	176,000,000.00	186,000,000.00	-	27,797,679.00	27,797,679.00	-	29,187,562.95	29,187,562.95	-	30,646,941.10	30,646,941.10

Programme	Approved Estimates 2024/25			Requirements 2025/26			Allocation 2025/26			Projection 2026/27			Projection 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Total Vote	25,62,983	65,033,314	90,656,297	117,208,129	176,000,000	293,208,129	10,536,592	27,797,679	38,334,271	11,063,422	29,187,563	40,250,985	11,616,593	30,646,941	42,263,534

Industrialization

Programme	Approved Estimates 2024/25			Requirement 2025/26			Allocation 2025/26			Projection 2026/27			Projection 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme 1: General Administration, Planning and Support Services															
Sub Programme															
Compensation to employees	1,862,540	0	1,862,540	6,731,802	0	6,731,802	913,395	0	913,395	959,065	-	959,065	1,007,018	-	1,007,018
Human Resource Development and Management	432,420	0	432,420	8,500,000	0	8,500,000	800,000	0	800,000	840,000	-	840,000	882,000	-	882,000
Administrative and support Services	10,824,036	0	10,824,036	250,000,000	0	250,000,000	8,624,363	0	8,624,363	9,055,581	-	9,055,581	9,508,360	-	9,508,360
Planning and financial management	3,790,000	0	3,790,000	15,000,000	0	15,000,000	4,500,000	0	4,500,000	4,725,000	-	4,725,000	4,961,250	-	4,961,250
Policies and Legal framework	0		0	4,000,000		4,000,000	4,000,000	0	4,000,000	4,200,000	-	4,200,000	4,410,000	-	4,410,000
Industrial Research and Development(s ensitization of farmers on value addition)	9,000,000	0	9,000,000	15,000,000	0	15,000,000	6,000,000	0	6,000,000	6,300,000	-	6,300,000	6,615,000	-	6,615,000

Programme	Approved Estimates 2024/25			Requirement 2025/26			Allocation 2025/26			Projection 2026/27			Projection 2027/28		
	Curr ent	Capit al	Total	Curre nt	Capit al	Total	Curr ent	Capit al	Total	Curr ent	Capit al	Total	Curr ent	Capit al	Total
Total Programme	24,90 6,356	0	24,906 ,356	74,231 ,802	0	74,231 ,802	24,83 7,758	0	24,837 ,758	26,07 9,646	-	26,079 ,646	27,38 3,628	-	27,383 ,628
Programme 2: Industrial Investments and Development															
Industrial Development and Management	0	80,00 0,000	80,000 ,000	0	210,00 0,000	210,00 0,000	0	133,36 8,420	133,36 8,420	-	140,03 6,841	140,03 6,841	-	147,03 8,683	147,03 8,683
Industrial development and Management-co funding					40,000 ,000	40,000 ,000		40,000 ,000	40,000 ,000	-	42,000 ,000	42,000 ,000	-	44,100 ,000	44,100 ,000
Total Programme	-	80,00 0,000	80,000 ,000	-	250,00 0,000	250,00 0,000	-	173,36 8,420	173,36 8,420	-	182,03 6,841	182,03 6,841	-	191,13 8,683	191,13 8,683
Total Vote	24,90 6,356	80,00 0,000	104,90 6,356	74,231 ,802	250,00 0,000	324,23 1,802	64,89 2,317	282,52 8,543	347,42 0,860	68,13 6,933	296,65 4,970	364,79 1,903	71,54 3,780	311,48 7,719	383,03 1,499

3.2.4.5 Roads and Public Works

Programme	Approved Estimates 2024/25			Requirements 2025/26			Allocation 2025/26			Projections 2026/27			Projections 2027/28		
	Curren t	Capital	Total	Curren t	Capita l	Total	Cur rent	Capit al	Total	Curr ent	Capi tal	Total	Curr ent	Capita l	Total
Programme 1: General Administration, Planning and Support Services															
SP1.1: Capacity Development and Motivation	88,265, 741	0	88,265 ,741	150,800 ,000	-	150,80 0,000	0	0	0	-	-	-	-	-	-
SP1.2: Office Infrastructure	0	0	0	2,000,0 00	30,000 ,000	32,000, 000	0	0	0	-	-	-	-	-	-
SP1.3: Administration Services	6,945,8 78	0	6,945, 878	80,000, 000	-	80,000, 000	7,29 3,17 2	0	7,293 ,172	7,657 ,831	-	7,657, 831	7,849 ,276	-	7,849, 276

Programme	Approved Estimates 2024/25			Requirements 2025/26			Allocation 2025/26			Projections 2026/27			Projections 2027/28		
	Curren t	Capital	Total	Curren t	Capita l	Total	Cur rent	Capit al	Total	Curr ent	Capi tal	Total	Curr ent	Capita l	Total
SP1.4: Financial Services, Planning and Stewardship	12,037, 480	0	12,037 ,480	24,800, 000	-	24,800, 000	9,71 5,10 7		9,715 ,107	10,20 0,862	-	10,200 ,862	10,45 5,884	-	10,45 5,884
Pending Bills				12,924, 247	40,415 ,439	53,339, 686	10,7 70,2 06	40,41 5,439	51,18 5,645	11,30 8,716			11,59 1,434		
Sub Total	107,249 ,099	0	107,24 9,099	270,524 ,247	70,415 ,439	340,93 9,686	27,7 78,4 85	40,41 5,439	68,19 3,924	29,16 7,409	0	17,858 ,693	29,89 6,594	0	18,30 5,160
Programme 2: Transport Infrastructure Development and Management															
SP2.1: Construction of Roads Bridges and Drainage Works	0	967,202 ,720	967,20 2,720	0	1,310, 500,00 0	1,310,5 00,000	0	288,2 37,04 5	288,2 37,04 5	-	432,3 55,56 8	432,35 5,568	-	453,97 3,346	453,9 73,34 6
SP2.2: Maintenance of Roads	16,236, 970	273,935 ,943	290,17 2,913	20,000, 000	850,00 0,000	870,00 0,000	5,04 8,81 9	217,6 26,08 0	222,6 74,89 9	5,301 ,260	326,4 39,12 0	331,74 0,380	5,433 ,791	342,76 1,076	348,1 94,86 7
SP2.3: Rehabilitatio n of Roads, Bridges and Drainage Works	0	0	0	5,000,0 00	25,000 ,000	30,000, 000	0	21,00 0,000	21,00 0,000	-	31,50 0,000	31,500 ,000	-	33,075, 000	33,07 5,000
Sub Total	16,236, 970	1,241,1 38,663	1,257, 375,63 3	25,000, 000	2,185, 500,00 0	2,210,5 00,000	5,04 8,81 9	526,8 63,12 5	531,9 11,94 4	5,301 ,260	790,2 94,68 8	795,59 5,947	5,433 ,791	829,80 9,422	835,2 43,21 3
Programme 3: Building Standards and Quality Assurance															
SP3.1: Building Standards and Research	5,649,6 09	0	5,649, 609	11,970, 000	6,300, 000	18,270, 000	6,04 2,08 9	0	6,042 ,089	6,344 ,193	-	6,344, 193	6,502 ,798	-	6,502, 798

Programme	Approved Estimates 2024/25			Requirements 2025/26			Allocation 2025/26			Projections 2026/27			Projections 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Sub Total	5,649,609	0	5,649,609	11,970,000	6,300,000	18,270,000	6,042,089	0	6,042,089	6,344,193	0	6,344,193	6,502,798	0	6,502,798
										-	-	-	-	-	-
SP4.1: Fire Risk Management	0	0	-	945,000	31,500,000	32,445,000	945,000	0	945,000	992,250	-	992,250	1,017,056	-	1,017,056
SP4.2: Transport Safety	0	0	-	945,000	76,650,000	77,595,000	945,000	0	945,000	992,250	-	992,250	1,017,056	-	1,017,056
SP4.3: Air Transport	0	0	-	-	-	-	0	0	0	-	-	-	-	-	-
SP4.4: Railway Transport	0	0	-	-	-	-	0	0	0	-	-	-	-	-	-
Ward based Projects Pending Bills					257,906,086	257,906,086	0	77,371,826	77,371,826	-	81,240,417	81,240,417	-	85,302,438	85,302,438
Ward based Projects					647,702,720	647,702,720	0	-	0	-	-	-	-	-	-
Sub Total	-	-	-	1,890,000	1,013,758,806	1,015,648,806	1,890,000	77,371,826	79,261,826	1,984,500	81,240,417	83,224,917	2,034,113	85,302,438	87,336,550
TOTAL	129,135,678	1,241,138,663	1,370,274,341	309,384,247	3,275,974,245	3,585,358,492	40,759,393	644,650,390	685,409,782	42,797,362	871,535,105	903,023,751	43,867,296	915,111,860	947,387,722

3.2.4.6 Gender, Culture, Youth and Sports

Gender and Culture

Programmes	Approved estimates 2024/25			REQUIREMENTS 2025/26			ALLOCATIONS 2025/26			Projections 2026/27			Projection 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Cultural Development and Management	4,000,000	18,164,663	22,164,663	79,000,000	70,000,000	149,000,000	3,977,861	17,992,089	21,969,950	4,176,754	18,891,693	23,068,448	4,385,592	19,836,278	24,221,870
Gender Equality and Empowerment of Communities	2,500,000	10,000,000	12,500,000	39,000,000	35,000,000	74,000,000	3,000,000	10,250,000	13,250,000	3,150,000	10,762,500	13,912,500	3,307,500	11,300,625	14,608,125
General Administration, planning and support services	68,620,355	0	68,620,355	238,073,303	0	238,073,303	3,992,073	0	3,992,073	4,191,677	-	4,191,677	4,401,261	-	4,401,261
Pending Bills				2,079,737.00	4,618,538.00	6,698,275.00	306,590	4,618,538	4,925,128						
ward based Pending Bills					959040	959,040.00		598,763	598,763						
TOTAL	75,120,355	28,164,663	103,285,018	358,153,040	110,577,578	468,730,618	11,276,524	33,459,390	44,735,914	11,518,431	29,654,193	41,172,624	12,094,352	31,136,903	43,231,255

Youth and Sports

Programmes	Approved estimates 2024/25			Requirements 2025/26			ALLOCATION 2025/26			Projections 2026/27			Projection 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
General Administration, planning and support services	23,007,518	0	23,007,518	24,000,000		24,000,000	5,553,559	0	5,553,559	5,831,237	-	5,831,237	6,122,799	-	6,122,799
Sports Facility development and management	0	48,817,068	48,817,068	0	221,000,000	221,000,000	0	21,132,921	21,132,921	-	22,189,567	22,189,567	-	23,299,045	23,299,045
Sports, Talent development and management	1,856,355	0	1,856,355	67,000,000	0	67,000,000	2,938,682	0	2,938,682	3,085,616	-	3,085,616	3,239,897	-	3,239,897
Youth Development and Management	8,000,000	0	8,000,000	36,000,000	30,000,000	66,000,000	45000,000	0	45,000,000	47,250,000	-	47,250,000	49,612,500	-	49,612,500
Pending Bills				367,908	44,312,320	44,680,228	0	9,863,223	9,863,223	-	10,356,384	10,356,384	-	10,874,203	10,874,203
Ward based projects Pending Bills				0	7486785	7,486,785			0	-	-	-		-	-
TOTAL	32,863,873	48,817,068	81,680,941	127,000,000	251,000,000	378,000,000	53,492,241	30,996,144	84,488,385	56,166,853	22,189,567	78,356,420	58,975,196	23,299,045	82,274,241

3.2.4.7 Health & Sanitation

Programme	Approved estimates 2024/25			Requirements 2025/26			Allocations 2025/26			Projections 2026/27			Projections 2027/2028		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
PROGRAMME NAME: HEATH SECTOR GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES															
S.P.1: Human Resources managers	2,871,838, 042	-	2,871 ,838, 042	3,019 ,345, 444	-	3,019 ,345, 444	-	-	-	-	-	-	-	-	-
S.P.2: Leadership and governance	2,000,000	-	2,000 ,000	71,86 4,376	-	71,86 4,376	60,043,3 36	-	60,04 3,336	63,045, 503	-	63,045, 503	66,197, 778	-	66,19 7,778
S.P.3: Health Outreach and Support Services	-	-	-	6,174 ,000	-	6,174 ,000	6,174,00 0	-	6,174 ,000	6,482,7 00	-	6,482,7 00	6,806,8 35	-	6,806, 835
S.P.4: Health Planning, Policy, Resource mobilization and health financial management	6,985,703	-	6,985 ,703	42,65 1,808	-	42,65 1,808	20,456,9 81	-	20,45 6,981	21,479, 830	-	21,479, 830	22,553, 822	-	22,55 3,822
S.P5: Health Information System	-	-	-	1,025 ,000	-	1,025 ,000	1,025,00 0	-	1,025 ,000	1,076,2 50	-	1,076,2 50	1,130,0 63	-	1,130, 063
Pending Bills				22,19 4,827	10,87 9,209	33,07 4,036	18,495,6 90	9,06 6,00 7	27,56 1,697	19,420, 474	9,519,3 08	28,939, 782	20,391, 498	9,995, 273	30,38 6,771
S.P.6: Quality Assurance Research Monitoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Programme	Approved estimates 2024/25			Requirements 2025/26			Allocations 2025/26			Projections 2026/27			Projections 2027/2028		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
and Evaluation															
Sub-programme total	2,880,823,745	-	2,880,823,745	3,163,255,455	10,879,209	3,174,134,664	106,195,007	9,066,007	115,261,014	111,504,757	-	111,504,757	117,079,995	-	117,079,995
PROGRAMME 2: CURATIVE AND REHABILITATIVE SERVICES															
S.P.7: Health Infrastructure and Development	-	446,012,878	446,012,878	-	787,000,000	787,000,000	-	163,970,407	163,970,407	-	172,168,927	172,168,927	-	180,777,374	180,777,374
S.P.8: Primary Health Care	28,818,750	-	28,818,750	462,460,000		462,460,000	-	-	-	-	-	-	-	-	-
S.P: 8 Blood Transfusion Services	-	-	-	2,100,000		2,100,000	-	-	-	-	-	-	-	-	-
S.P. 9: Universal Healthcare	-	-	-	18,000,000		18,000,000	-	-	-	-	-	-	-	-	-
S.P. 10: Health Product and Technologies	438,349,707	-	438,349,707	569,100,000		569,100,000	-	-	-	-	-	-	-	-	-
S.P.11: Referral Services	-	-	-	17,100,000		17,100,000	-	-	-	-	-	-	-	-	-
S.P.12: Health facilities			-	984,645,214		984,645,214	816,829,765		816,829,765	857,671,253	-	857,671,253	900,554,816	-	900,554,816

Programme	Approved estimates 2024/25			Requirements 2025/26			Allocations 2025/26			Projections 2026/27			Projections 2027/2028		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Health Dumisha Programme				40,000,000		40,000,000	20,000,000		20,000,000	21,000,000		21,000,000	22,050,000		22,050,000
Ward Based Projects Pending Bills					101,309,726	101,309,726		30,392,918	30,392,918		31,912,564	31,912,564	-	33,508,192	33,508,192
Ward Based Projects					67,600,000	67,600,000		-	-						
Sub-programme total	467,168,457	446,012,878	913,181,335	2,093,405,214	955,909,726	3,049,314,940	836,829,765	194,363,325	1,031,193,090	878,671,253	204,081,491	1,082,752,744	922,604,816	214,285,566	1,136,890,382
PROGRAMME 3: PREVENTIVE AND PROMOTIVE HEALTH SERVICES															
S.P.12: HIV/AIDS	-	-	-	1,730,000	-	1,730,000	-	-	-	-	-	-	-	-	-
S.P.13: TB Control	-	-	-	5,880,000	-	5,880,000	-	-	-	-	-	-	-	-	-
S.P.14: Malaria Control	-	-	-	15,000,000	-	15,000,000	-	-	-	-	-	-	-	-	-
S.P.15: Reproductive, Maternal, Newborn, Child and Adolescent Healthcare	1,210,000	-	1,210,000	150,200,000	-	150,200,000	16,143,750	-	16,143,750	16,950,938	-	16,950,938	17,798,484	-	17,798,484
S.P.16: Public Health and Sanitation management	-	-	-	45,670,000	-	45,670,000	7,907,561	-	7,907,561	8,302,939	-	8,302,939	8,718,086	-	8,718,086
S.P.17: School health	-	-	-	25,830,000	-	25,830,000	3,307,500	-	3,307,500	3,472,875	-	3,472,875	3,646,519	-	3,646,519

Programme	Approved estimates 2024/25			Requirements 2025/26			Allocations 2025/26			Projections 2026/27			Projections 2027/2028		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
S.P.18: Market Sanitation	-	-	-	13,020,000	-	13,020,000	-	-	-	-	-	-	-	-	-
S.P.19: Sanitation Infrastructure	-	-	-	-	35,910,000	35,910,000	-	10,659,433	10,659,433	-	11,192,405	11,192,405	-	11,752,025	11,752,025
S.P.20: Quality food and water hygiene	-	-	-	43,840,000	-	43,840,000	-	-	-	-	-	-	-	-	-
S.P.21: Diseases surveillance	-	-	-	6,020,000	-	6,020,000	-	-	-	-	-	-	-	-	-
S.P.22: Neglected Tropical Diseases	5,000,000	-	5,000,000	32,200,000	-	32,200,000	-	-	-	-	-	-	-	-	-
S.P. 23: Non-communicable diseases	2,000,000	-	2,000,000	25,000,000	-	25,000,000	22,050,000	-	22,050,000	23,152,500	-	23,152,500	24,310,125	-	24,310,125
S.P.24: Gender mainstreaming	-	-	-	4,000,000	-	4,000,000	-	-	-	-	-	-	-	-	-
S.P.25: World Health Events	1,200,000	-	1,200,000	14,080,000	-	14,080,000	-	-	-	-	-	-	-	-	-
Sub-programme total	9,410,000	-	9,410,000	382,470,000	35,910,000	418,380,000	49,408,811	10,659,433	60,068,244	51,879,252	11,192,405	63,071,656	54,473,214	11,752,025	66,225,239
GRAND TOTAL	3,357,402,202	446,012,878	3,803,415,080	5,639,130,669	1,002,698,935	6,641,829,604	992,433,583	214,088,765	1,206,522,348	1,042,055,262	215,273,896	1,257,329,157	1,094,158,025	226,037,591	1,320,195,615

3.2.4.8 Environment, Tourism, Forestry,

Programme	Approved Estimates 2024/25			Requirements 2025/26			Allocations 2025/26			Projections 2026/27			Projections 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
General administration, planning and support services															
Policy and legal framework formulation	0	0	0	8,000,000	-	8,000,000.00	2,796,838.00	-	2,796,838	2,936,680	-	2,936,680	3,083,514	-	3,083,514
Salaries	39,864,336		39864336	42,072,700	-	42,072,700.00	-	-	0	-	-	-	-	-	-
main tenance	620,000		620000	10,000,000	-	10,000,000.00	8,155,111.00	-	8,155,111	8,562,867	-	8,562,867	8,991,010	-	8,991,010
Operations	26,682,502		26,682,502	51,328,400	-	51,328,400.00	5,108,500.00	-	5,108,500	5,363,925	-	5,363,925	5,632,121	-	5,632,121
Sub Total	67,166,838	0	67,166,838	111,401,100	-	111,401,100.00	16,060,449.00	-	16,060,449	16,863,471	-	16,863,471	17,706,645	-	17,706,645
Integrated Solid Waste Management															
Waste collection and disposal services	336,000,000	0	336,000,000	397,398,702.96	-	397,398,702.96	-	352,800,000.00	352,800,000	-	370,440,000	370,440,000	-	388,962,000	388,962,000

Programme	Approved Estimates 2024/25			Requirements 2025/26			Allocations 2025/26			Projections 2026/27			Projections 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
3 in 1 garbage bins	0	0	0			-	-	-	0	-	-	-	-	-	-
Dumpsite development and management services	0	0	0	0	20,000,000.00	20,000,000.00	-	-	0	-	-	-	-	-	-
Opening and cleaning of drainages and culverts	0	0	0	12,000,000		12,000,000.00	-	-	0	-	-	-	-	-	-
Sub total	336,000,000	0	336,000,000	409,398,703	20,000,000.00	429,398,702.96	-	352,800,000.00	352,800,000	-	370,440,000	370,440,000	-	388,962,000	388,962,000
Environment protection and conservation															
Recreation and	0	0	0		5,000,000.00	5,000,000.00	-	-	0	-	-	-	-	-	-

Programme	Approved Estimates 2024/25			Requirements 2025/26			Allocations 2025/26			Projections 2026/27			Projections 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Urban lands capping, beautification services															
Subtotal	-	-	-	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-	-	-	-
Climate Change Mitigation and Adaptation															
Climate Change Institutional support	22,000,000	0	22,000,000	11,000,000		11,000,000.00	11,000,000.00	-	11,000,000	11,550,000	-	11,550,000	12,127,500	-	12,127,500
Climate Change resilience investment	0	233,488,888	233,488,888		714,792,385.00	714,792,385.00		213,488,888.00	213,488,888	-	224,163,332	224,163,332	-	235,371,499	235,371,499
Subtotal	22,000,000	233,488,888	255,488,888	11,000,000	714,792,385.00	725,792,385.00	11,000,000.00	213,488,888.00	224,488,888	11,550,000	224,163,332	235,713,332	12,127,500	235,371,499	247,498,999

Programme	Approved Estimates 2024/25			Requirements 2025/26			Allocations 2025/26			Projections 2026/27			Projections 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Tourist product development and Marketing															
Rural and cultural tourism services	0	0	0	17,364,375	-	17,364,375.00	-	-	0	-	-	-	-	-	-
Tourist circuit marketing and management	0	0	0	5,788,125	-	5,788,125.00	-	-	0	-	-	-	-	-	-
Pending Bills County Level				651,000	3,363,186.00	4,014,186.00	542,500	-	542,500.00	569,625		569,625	598,106		598,106
Tourist product identification and devel	0	0	0	0	11,576,250.00	11,576,250.00	-	-	0	-	-	-	-	-	-

Programme	Approved Estimates 2024/25			Requirements 2025/26			Allocations 2025/26			Projections 2026/27			Projections 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
opment															
Subtotal	-	-	-	23,803,500	14,939,436.00	38,742,936.00	542,500.00	-	542,500	-	-	-	-	-	-
Total	425,166,838	233,488,888	658,655,726	555,603,303	754,731,821.00	1,310,335,123.96	27,602,949.00	566,288,888.00	593,891,837	28,413,471	594,603,332	623,016,804	29,834,145	624,333,499	654,167,644

Water and Natural Resources

Programme	Approved FY 2024/25			Requirement FY 2025/26			Allocation FY 2025/26			Projection FY 2026/27			Projection FY 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme 1: General Administration Planning and support Services															
SP 1.1 Human Resources Management	46,092,640	0	46,092,640	48,397,272	-	48,397,272.00	-	-	0	-	-	-	-	-	-
SP 1.2 Planning and support services	29,421,051	0	29,421,051	55,424,174	-	55,424,174.00	30,315,674.00	-	30,315,674	31,831,458	-	31,831,458	33,423,031	-	33,423,031
Pending Bills															
Sub Total	75,513,691	0	75,513,691	103,821,446	-	103,821,446.00	30,315,674.00	-	30,315,674	31,831,458	0	31,831,458	33,423,031	0	33,423,031
Programme 2: Water and Sanitation development and management															
SP 2.1 Rig Policy	0		-	0	-	-	-	-	-	-	-	-	-	-	-
SP 2.2 Borehole development	0	26,087,637	26,087,637	0	27,392,019.00	27,392,019.00	-	19,028,833.56	19,028,834	-	19,980,275	19,980,275	-	20,979,289	20,979,289

Programme	Approved FY 2024/25			Requirement FY 2025/26			Allocation FY 2025/26			Projection FY 2026/27			Projection FY 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
SP 2.3 Pending Bills	0	10,702,052	10,702,052	0	-	-	-	-	-	-	-	-	-	-	-
SP 2.4 KOICA counterpart funding	0	500,000,000	500,000,000	0	500,000,000	500,000,000	-	500,000,000	500,000,000	-	525,000,000	525,000,000	-	551,250,000	551,250,000
Bwasco				50,000,000		50,000,000	30,000,000		30,000,000	31,500,000	-	31,500,000	33,075,000	-	33,075,000
Ward Based Projects Pending Bills					149,799,888.00	149,799,888.00		44,939,966.44	44,939,966	-	47,186,965	47,186,965	-	49,546,313	49,546,313
SP 2.5 Ward based projects	0	144,100,000	144,100,000	0	144,100,000	144,100,000	-	-	-	-	-	-	-	-	-
Sub Total	-	680,889,689	680,889,689	50,000,000	821,291,907.00	871,291,907.00	30,000,000	563,968,800.00	593,968,800	31,500,000	592,167,240	623,667,240	33,075,000	621,775,602	654,850,602
Total	75,513,691	680,889,689	756,403,380	153,821,446	821,291,907.00	975,113,353.00	60,315,674.00	563,968,800.00	624,284,474	63,331,458	592,167,240	655,498,698	66,498,031	621,775,602	688,273,633
Total Tourism and Water	500,680,529	914,378,577	1,415,059,106	709,424,749	1,576,023,728.00	2,285,448,476.96	87,918,623.00	1,130,257,688.00	1,218,176,311	91,744,929	1,186,770,572	1,278,515,502	96,332,176	1,246,109,101	1,342,441,277

3.2.4.9 Finance and Economic Planning

Programme	Approved budget 2024/25			Requirement 2025/26			Allocation 2025/26			Projection 2026/27			Projection 2027/28		
	Approved budget	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme 1: General Administration, Planning and Support Services															
SP 1.1 Personnel costs	387,951,287	0	387,951,287	450,647,132	0	450,647,132	0	0	0	-	-	-	-	-	-

Programme	Approved budget 2024/25			Requirement 2025/26			Allocation 2025/26			Projection 2026/27			Projection 2027/28		
	Appro ved budget	Capit al	Total	Curre nt	Cap ital	Total	Curre nt	Capit al	Total	Curre nt	Capit al	Total	Curre nt	Capit al	Total
SP 1.2 Administration Services	143,15 9,320	0	143,15 9,320	240,1 64,15 5	0	240,16 4,155	104,66 3,482	0	104,66 3,482	109,89 6,656	-	109,89 6,656	115,39 1,489	-	115,39 1,489
SP 1.3 Employer Contribution for Staff Pension (inclusive of pending bill 215M)	415,42 1,457	0	415,42 1,457	452,0 00,12 3	0	452,00 0,123	0		0	-	-	-	-	-	-
SP 1.4: Staff development and Training	1,091,5 00	0	1,091, 500	30,00 0,000	0	30,000 ,000	20,000, 000	0	20,000, 000	21,000 ,000	-	21,000 ,000	22,050 ,000	-	22,050 ,000
Total Programme 1	947,62 3,564	0	947,62 3,564	1,172 ,811, 410	0	1,172, 811,41 0	124,66 3,482	0	124,66 3,482	130,89 6,656	0	130,89 6,656	137,44 1,489	0	137,44 1,489
Programme 2: County Planning Management															
SP 2.1 Economic Policy and County Planning Services	19,400, 764	0	19,400 ,764	29,45 8,142	0	29,458 ,142	20,370, 802	0	20,370, 802	21,389 ,342	-	21,389 ,342	22,458 ,809	-	22,458 ,809
SP 2.2 Budgeting	36,465, 600	0	36,465 ,600	92,15 7,188	0	92,157 ,188	38,288, 880	0	38,288, 880	40,203 ,324	-	40,203 ,324	42,213 ,490	-	42,213 ,490
SP 2.3 Monitoring and Evaluation	10,424, 292	0	10,424 ,292	24,38 4,124	0	24,384 ,124	10,945, 507	0	10,945, 507	11,492 ,782	-	11,492 ,782	12,067 ,421	-	12,067 ,421
SP 2.4 Resource Mobilization Strategies	0	0	0	5,000 ,000	0	5,000, 000	5,000,0 00	0	5,000,0 00	5,250, 000	-	5,250, 000	5,512, 500	-	5,512, 500

Programme	Approved budget 2024/25			Requirement 2025/26			Allocation 2025/26			Projection 2026/27			Projection 2027/28		
	Approved budget	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
SP 2.5 Enforcement of Revenue Collection	0	0	0	5,000,000	0	5,000,000	5,000,000	0	5,000,000	5,250,000	-	5,250,000	5,512,500	-	5,512,500
Total Programme 2	66,290,656	0	66,290,656	155,999,454	0	155,999,454	79,605,189	0	79,605,189	83,585,448	0	83,585,448	87,764,721	0	87,764,721
Programme 3: County Financial Service Management										-	-	-	-	-	-
SP 3.1 Revenue Mobilization	40,192,006	0	40,192,006	74,124,568	0	74,124,568	42,201,606	0	42,201,606	44,311,686	-	44,311,686	46,527,271	-	46,527,271
SP 3.2 Accounting Services	18,335,192	0	18,335,192	34,157,125	0	34,157,125	19,251,952	0	19,251,952	20,214,550	-	20,214,550	21,225,277	-	21,225,277
SP 3.3 Audit Services	16,114,467	0	16,114,467	32,145,789	0	32,145,789	16,920,190	0	16,920,190	17,766,200	-	17,766,200	18,654,509	-	18,654,509
SP 3.4 Supply Chain Services	16,524,147	0	16,524,147	37,152,489	0	37,152,489	17,350,354	0	17,350,354	18,217,872	-	18,217,872	19,128,765	-	19,128,765
SP 3.5 Statistics	10,000,000	0	10,000,000	27,458,964	0	27,458,964	10,500,000	0	10,500,000	11,025,000	-	11,025,000	11,576,250	-	11,576,250
Total Programme 3	101,165,812	0	101,165,812	205,038,935	0	205,038,935	106,224,102	0	106,224,102	111,535,307	0	111,535,307	117,112,072	0	117,112,072
Programme 4: Service Delivery and Organizational transformation															
SP 4.1 Service Delivery Unit			-	0	0	-	0	0	-	-	-	-	-	-	-
SP 4.2 Investment Initiative			-	0	0	-	0	0	-	-	-	-	-	-	-
SP 4.3 Special Coordination Unit	24,290,307		24,290,307	38,148,125	0	38,148,125	25,504,822	0	25,504,822	26,780,063	-	26,780,063	28,119,066	-	28,119,066

Programme	Approved budget 2024/25			Requirement 2025/26			Allocation 2025/26			Projection 2026/27			Projection 2027/28		
	Appro ved budget	Cap ital	Total	Curr ent	Cap ital	Total	Curre nt	Capit al	Total	Curre nt	Capit al	Total	Curre nt	Capit al	Total
SP 4.4 Maintenance of computer, software and networks - Revenue System		37,4 67,3 65	37,467 ,365	0	42,0 00,1 54	42,000 ,154	0	42,00 0,000	42,000, 000	-	44,10 0,000	44,100 ,000	-	46,30 5,000	46,305 ,000
SP 4.5 System Enhancement		18,2 51,5 84	18,251 ,584	0	24,0 00,0 00	24,000 ,000	0	0	-	-	-	-	-	-	-
SP 4.6 Emergency Fund	0	100, 000, 000	100,00 0,000	0	150, 000, 000	150,00 0,000	0	100,0 00,00 0	100,00 0,000	-	105,0 00,00 0	105,00 0,000	-	110,2 50,00 0	110,25 0,000
Grants: Equalization Fund			-	0	0	-	0	0	-	-	-	-	-	-	-
Other infrastructure and civil works			-	0	3000 0000	30,000 ,000	0	20,00 0,000	20,000, 000	-	21,00 0,000	21,000 ,000	-	22,05 0,000	22,050 ,000
Health Management System			-	0	0	-	0	0	-	-	-	-	-	-	-
Shrt term loan Repayment (overdraft)							-		-				-		
Pending Bills Staff Pension				2157 2041 4	0	215,72 0,414	-	0	-		-			-	
Total Programme 4	24,290, 307	155, 718, 949	180,00 9,256	253,8 68,53 9	246, 000, 154	499,86 8,693	25,504, 822	162,0 00,00 0	187,50 4,822	26,780 ,063	170,1 00,00 0	196,88 0,063	28,119 ,066	178,6 05,00 0	206,72 4,066
TOTAL VOTE	1,139,3 70,339	155, 718, 949	1,295, 089,28 8	1,787 ,718, 338	246, 000, 154	2,033, 718,49 2	335,99 7,595	162,0 00,00 0	497,99 7,595	352,79 7,475	170,1 00,00 0	522,89 7,475	370,43 7,348	178,6 05,00 0	549,04 2,348

3.2.4.10 Public Service Management and Administration & Office of the County Secretary

Public Service Management & Administration

Programme	Approved estimates 2024/25			Requirements 2025/26			Allocation 2025/26			Projection 2026/27			Projection 2027/2028		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme 1: General Administration, Planning and Support Services															
SP 1: Personnel costs	223,073,211	0	223,073,211	389,430,900	0	389,430,900	0	0	0	-	0	-	-	0	-
SP 2: Training and development	2,600,000	0	2,600,000	30,000,000	0	30,000,000	3,000,000	0	3,000,000	3,150,000	0	3,150,000	3,307,500	0	3,307,500
SP 3: Transport and logistics	3,000,000	0	3,000,000	9,000,000	0	9,000,000	300,000	0	300,000	315,000	0	315,000	330,750	0	330,750
SP 4: Medical insurance	200,000,000	0	200,000,000	299,000,000	0	299,000,000	200,000,000	0	200,000,000	210,000,000	0	210,000,000	220,500,000	0	220,500,000
SP 5: Cleaning and security services	67,179,450		67,179,450	67,436,180	0	67,436,180	55,436,180	0	55,436,180	58,207,989	0	58,207,989	61,118,388	0	61,118,388
SP 6: Office rent	35,000,000		35,000,000	35,000,000	0	35,000,000	15,099,353	0	15,099,353	15,854,321	0	15,854,321	16,647,037	0	16,647,037

Programme	Approved estimates 2024/25			Requirements 2025/26			Allocation 2025/26			Projection 2026/27			Projection 2027/2028		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
SP 7: Uniforms	2,000,000		2,000,000	6,813,000.00	0	6,813,000	4,000,000	0	4,000,000	4,200,000	0	4,200,000	4,410,000	0	4,410,000
SP 8: General administration services	25,965,095		25,965,095	151,180,000	0	151,180,000	26,030,323	0	26,030,323	27,331,839	0	27,331,839	28,698,431	0	28,698,431
SP 9: Maintenance expenses	2,466,540		2,466,540	8,000,000	0	8,000,000	2,500,000	0	2,500,000	2,625,000	0	2,625,000	2,756,250	0	2,756,250
SP 10: Planning - strategic plan	0		0	5,000,000		5,000,000	2,000,000	0	2,000,000	2,100,000	0	2,100,000	2,205,000	0	2,205,000
Pending Bills	0		0	70,000,000		70,000,000	236,297,40.5	0	23,629,741	24,811,228	0	24,811,228	26,051,789	0	26,051,789
Total Programme 1	561,284,296	0	561,284,296	1,070,860,080	0	1,070,860,080	331,995,597	0	331,995,597	348,595,376	0	348,595,376	366,025,145	0	366,025,145
Programme 2: Governance and public relations															
SP 1: Public participation	0	0	0	17,500,000	0	17,500,000	4,271,345	0	4,271,345	4,484,912	0	4,484,912	4,709,158	0	4,709,158
SP 2: Civic education	7,000,000	0	7,000,000	20,000,000	0	20,000,000	7,000,000	0	7,000,000	7,350,000	0	7,350,000	7,717,500	0	7,717,500

Programme	Approved estimates 2024/25			Requirements 2025/26			Allocation 2025/26			Projection 2026/27			Projection 2027/2028		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
SP 3: Commemorati on of national events	10,000,000	0	10000000	18,000,000	0	18,000,000	10,000,000	0	10,000,000	10,500,000	0	10,500,000	11,025,000	0	11,025,000
Total Programme 2	17,000,000	0	17,000,000	38,000,000	0	38,000,000	17,000,000	0	17,000,000	17,850,000	0	17,850,000	18,742,500	0	18,742,500
Programme 3: Public Service Management															
SP 1: Institutional development	0	14,191,092	14,191,092	0	75,000,000	75,000,000	0	14,900,647	14,900,647	-	15645679.35	15,645,679	-	15645679.35	15,645,679
SP2: KDSP	37,500,000		37,500,000	37,500,000		37,500,000	37,500,000	0	37,500,000	39,375,000	0	39,375,000	41,343,750	0	41,343,750
SP3: KDSP Level 2								352,500,000	352,500,000						
Total Programme 3	37,500,000	14,191,092	51,691,092	37,500,000	75,000,000	112,500,000	37,500,000	367,400,647	404,900,647	39,375,000	385770679.4	425,145,679	41,343,750	385770679.4	427,114,429
Programme 4: Information and Communication Technology Management															
SP 1: ICT management	10,000,000		10,000,000	36,200,000	176,000,000	212,200,000	10,000,000	0	10,000,000	10,500,000	0	10,500,000	11,025,000	0	11,025,000
Total Programme 4	10,000,000	0	10,000,000	36,200,000	176,000,000	212,200,000	10,000,000	0	10,000,000	10,500,000	0	10,500,000	11,025,000	0	11,025,000
TOTAL VOTE	625,784,296	14,191,092	639,975,388	1,182,560,080	251,000,000	1,433,560,080	396,495,597	367,400,647	763,896,244	416,320,376	385,770,679	802,091,056	437,136,395	385,770,679	822,907,074

Office of the CS

Programme	Approved estimates 2024/25			Requirements 2025/26			Allocation 2025/2026			Projection 2026/27			Projection 2027/2028		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme 1: General Administration, Planning and Support Services															
SP 1: Compensation to Employees	0	0	0	-	0	-	6,060,844,150.00	0	6,060,844,150.00	6,363,886,357.50	0	6,363,886,357.50	6,682,080,675.38	0	6,682,080,675.38
SP 1: training and development – CS, HRM and Records	3,199,996	0	3,199,996	5,000,000	0	5,000,000	3,600,000	0	3,600,000	3,780,000	-	3,780,000	3,969,000	-	3,969,000
SP 2: General administration services – Records	5,000,000	0	5,000,000	25,000,000	0	25,000,000	5,000,000	0	5,000,000	5,250,000	-	5,250,000	5,512,500	-	5,512,500
SP 3: General administration	18,500,000	0	18,500,000	27,000,000	0	27,000,000	18,100,000	0	18,100,000	19,005,000	-	19,005,000	19,955,250	-	19,955,250

Programme	Approved estimates 2024/25			Requirements 2025/26			Allocation 2025/2026			Projection 2026/27			Projection 2027/2028		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
services – CS															
SP 4: General administration services – Human resource directorate	6,000,000	0	6,000,000	36,300,000	0	36,300,000	6,000,000	0	6,000,000	6,300,000	-	6,300,000	6,615,000	-	6,615,000
SP 5: Records management and development	0	0	0	19,533,000	0	19,533,000	0	0	0	-	-	-	-	-	-
SP 6: Human resource management	0	0	0	133,222,360	0	133,222,360	0	0	0	-	-	-	-	-	-
Pending Bills				28,355,689	3,909,607	32,265,296									

Programme	Approved estimates 2024/25			Requirements 2025/26			Allocation 2025/2026			Projection 2026/27			Projection 2027/2028		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Total Programme 1	32,699,996	0	32,699,996	274,411,049	3,909,607	278,320,656	6,093,544,150	0	6,093,544,150	6,398,221,358	0	6,398,221,358	6,718,132,425	0	6,718,132,425
TOTAL VOTE	32,699,996	0	32,699,996	274,411,049	3,909,607	278,320,656	6,126,244,150	0	6,093,544,150	6,398,221,358	-	6,398,221,358	6,718,132,425	-	6,718,132,425

Office of the County Attorney

Programme	Approved estimates 2024/25			Requirements 2025/26			Allocation 2025/2026			Projection 2026/2027			Projection 2027/2028		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme 1: General Administration, Planning and Support Services															
SP 1: training and development	1,000,000	0	1,000,000	2,500,000	0	2,500,000	1,000,000	0	1,000,000	1,050,000	-	1,050,000	1,102,500	-	1,102,500
SP 2: Legal fees	29,368,444	0	29,368,444	70,000,000	0	70,000,000	8,500,000	0	8,500,000	8,925,000	-	8,925,000	9,371,250	-	9,371,250
SP 3: General administration services	10,632,408	0	10,632,408	23,500,000	0	23,500,000	10,800,000	0	10,800,000	11,340,000	-	11,340,000	11,907,000	-	11,907,000
Pending Bills				50,071,517	0	50,071,517	36,509,154		36,509,154	38,334,611		38,334,611	40,251,342	-	40,251,342
Total Programme 1	41,000,852	0	41,000,852	146,071,517	0	146,071,517	56,809,154	0	56,809,154	59,649,611	0	59,649,611	62,632,092	-	62,632,092

TOTAL VOTE	41,000,852	0	41,000,852	146,071,517	0	36,509,154	56,809,154	0	56,809,154	59,649,611	-	59,649,611	62,632,092	-	62,632,092
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3.2.4.11 Office of H.E. the Governor and the Deputy Governor

Programme	Approved estimates 2024/25			Requirement 2025/26			Allocation 2025/2026			Projection2026/2027			Projection2027/2028		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme 1: General Administration, Planning and Support Services															
SP 1: Personnel costs	532,452,303	0	532,452,303	558,024,918	0	558,024,918	0	0	0	-	-	-	-	-	-
SP 2: Training and development	15,000,000	0	15,000,000	19,000,000	0	19,000,000	15,750,000	0	15,750,000	16,537,500	-	16,537,500	17,364,375	-	17,364,375
SP 3: Transport and logistics	31,757,043	0	31,757,043	50,000,000	0	50,000,000	33,344,895	0	33,344,895	35,012,140	-	35,012,140	36,762,747	-	36,762,747
SP 3: General administration	56,601,843	0	56,601,843	91,000,079	0	91,000,079	76,228,450	0	76,228,450	80,039,873	-	80,039,873	84,041,866	-	84,041,866
Pending bills	22,942,390	0	22,942,390	25,096,752	0	25,096,752	15,178,363	0	15,178,363	15,937,281	-	15,937,281	16,734,145	-	16,734,145
Total Programme 1	658,753,579	0	658,753,579	803,909,039	0	803,909,039	140,501,708	0	140,501,708	147,526,793	-	147,526,793	154,903,133	-	154,903,133
Programme 2: Governance and public relations										-	-	-	-	-	-
SP 1: Field	17,000,000	0	17,000,000	33,000,000	0	33,000,000	20,506,752	0	20,506,752	21,532,090	-	21,532,090	22,608,694	-	22,608,694

Programme	Approved estimates 2024/25			Requirement 2025/26			Allocation 2025/2026			Projection2026/2027			Projection2027/2028		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
attach ments															
SP 2: Stakeholders engagement	34,00 0,000	0	34,00 0,000	54,000, 000	0	54,000, 000	38,50 0,000	0	38,50 0,000	40,425,0 00	-	40,425,0 00	42,446,25 0	-	42,446,25 0
SP 3: Governor or advisory services	6,500, 000	0	6,500, 000	25,500, 000	0	25,500, 000	10,00 0,000	0	10,00 0,000	10,500,0 00	-	10,500,0 00	11,025,00 0	-	11,025,00 0
SP 4: Service delivery services	5,000, 000	0	5,000, 000	20,000, 000	0	20,000, 000	5,000, 000	0	5,000, 000	5,250,00 0	-	5,250,00 0	5,512,500	-	5,512,500
SP 5: Special programme	41,04 7,501	0	41,04 7,501	150,00 0,000	0	150,00 0,000	41,60 5,240	0	41,60 5,240	43,685,5 02	-	43,685,5 02	45,869,77 7	-	45,869,77 7
Total Programme 2	103,5 47,50 1	0	103,5 47,50 1	282,50 0,000	0	282,50 0,000	115,6 11,99 2	0	115,6 11,99 2	121,392, 592	-	121,392, 592	127,462,2 21	-	127,462,2 21
TOTAL VOTE	762,3 01,08 0	0	762,3 01,08 0	1,086,4 09,039	0	1,086,4 09,039	256,1 13,70 0	0	256,1 13,70 0	268,919, 385	-	268,919, 385	282,365,3 54	-	282,365,3 54

3.2.4.12 County Public Service Board

Programmes	Approved Estimates 2024/25			Requirements 2025/26			Allocation 2025/2026			Projection 2026/2027			Projection 2027/2028		
	Curr ent	Capit al	Tota l	Curr ent	Capit al	Tota l	Curr ent	Capit al	Tota l	Curr ent	Capit al	Tota l	Curr ent	Capit al	Tota l
Programme 1: General Administration, Planning and Support services															
SP 1.1 Administrative services	22,141,121		22,141,121	29,806,533	0	29,806,533	22,391,949	0	22,391,949	23,511,546	-	23,511,546	24,687,123	-	24,687,123
Total Programme 1	22,141,121	0	22,141,121	29,806,533	0	29,806,533	22,391,949	0	22,391,949	23,511,546	-	23,511,546	24,687,123	-	24,687,123
Programme2: Human Resource Management and development										-	-	-	-	-	-
SP 2.1 Human Resource Management	10,374,532		10,374,532	11,712,720	0	11,712,720	8,471,820		8,471,820	8,895,411	-	8,895,411	9,340,182	-	9,340,182
Total Programme 2	10,374,532	0	10,374,532	11,712,720	0	11,712,720	8,471,820	0	8,471,820	8,895,411	-	8,895,411	9,340,182	-	9,340,182
Programme 3: Governance and National Values										-	-	-	-	-	-
SP 3.1 Quality Assurance	5,120,330		5,120,330	3,120,330	0	3,120,330	3,276,347	0	3,276,347	3,440,164	-	3,440,164	3,612,173	-	3,612,173
SP 3.2 Ethics governance and national values	10,716,570		10,716,570	10,716,570	0	10,716,570	5,534,068	0	5,534,068	5,810,771	-	5,810,771	6,101,310	-	6,101,310
Total Programme 3	15,836,900	0	15,836,900	13,836,900	0	13,836,900	8,810,415	0	8,810,415	9,250,936	-	9,250,936	9,713,483	-	9,713,483
Programme4: Institutional Development										-	-	-	-	-	-
SP 1.2 Construction 1 Storey Building Administrative Block	0	14,500,000	14,500,000	0	16,819,222	16,819,222	0	16,819,222	16,819,222	-	17,660,183	17,660,183	-	18,543,192	18,543,192
Total Programme 4	-	14,500,000	14,500,000	-	16,819,222	16,819,222	-	16,819,222	16,819,222	-	17,660,183	17,660,183	-	18,543,192	18,543,192
Pending Bills				1,215,120		1,215,120	1,012,600		1,012,600	1,063,230	-	17,660,183	1,116,392	-	1,116,392
Total CPSB	48,352,553	14,500,000	62,852,553	56,571,273	16,819,222	73,390,495	40,686,784	16,819,222	57,506,006	42,721,123	17,660,183	76,978,259	44,857,179	18,543,192	63,400,371

3.2.4.13 County Assembly

Programmes	Approved Budget 2024/25			Requirements 2025/26			Allocation 2025/26			Projection 2026/27			Projection 2027/28		
	C u r r e n t	C a p i t a l	T o t a l	C u r r e n t	C a p i t a l	T o t a l	C u r r e n t	C a p i t a l	T o t a l	C u r r e n t	C a p i t a l	T o t a l	C u r r e n t	C a p i t a l	T o t a l
Programme1: Legislation, oversight and representation: Legislation; Bills processing, publications and printing, Motions debating, Oversight (Committee fact-finding, budget interrogation expenditure, report writing retreats, Foreign and Domestic travels. Representation and other outreach services (ward office operationalization, Processing of petitions, Bunge Mashinani programme)	14 9, 96 5, 59 0	-	14 9, 96 5, 59 0	15 7, 46 3, 87 0	-	15 7, 46 3, 87 0	1 5 7, 4 6 3, 8 7 0	0	15 7, 46 3, 87 0	16 5, 33 7, 06 4	-	165 ,33 7,0 64	173 ,60 3,9 17	-	17 3, 60 3, 91 7
Programme2: General Administration and Planning, and Support Services (Employee /MCAs emoluments, Utilities, Communications, Training, Printing and general office supplies, Insurance, Fuel, Office equipment supplies, Contracted guards and cleaning services	1, 01 6, 98 4, 84 3	0	1, 01 6, 98 4, 84 3	1, 04 3, 41 0, 32 4		1, 04 3, 41 0, 32 4	8 1 1, 7 6 6 2, 1 8 1		81 1, 76 2, 18 1	85 2, 35 0, 29 0	-	852 ,35 0,2 90	894 ,96 7,8 05	-	89 4, 96 7, 80 5
Programme 4: General Infrastructural Development	0	1 9 0, 0 0 0, 0 0 0	19 0, 00 0, 00 0	0	1 9 0, 0 0 0, 0 0 0	19 0, 00 0, 00 0	0	2 4 2, 8 8 1, 4 8 8	24 2, 88 1, 48 8	-	25 5, 02 5, 56 2	255 ,02 5,5 62	-	26 7, 77 6, 84 1	26 7, 77 6, 84 1
Totals	1, 16 6, 6	1 9 0, 0	1, 35 6,	1, 20 0,	1 9 0, 0	1, 39 0,	9 6 9,	2 4 2,	1, 21 2,	1, 01 7,	25 5, 02	1,2 72, 712	1,0 68, 571	26 7, 77	1, 33 6,

	95 0, 43 3	0 0 0, 3 0 0 0	95 0, 43 3	87 4, 19 4	0 0 0, 0 0 0 0	87 4, 19 4	2 2 6, 0 5 1	8 8 1, 4 8 8	10 7, 53 9	68 7, 35 4	5, 56 2	,91 6	,72 1	6, 84 1	34 8, 56 2
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Annex 3: Summary of Public Participation Highlights

BUNGOMA COUNTY MTEF 2025/26-2027/28 and CFSP 2025 PUBLIC PARTICIPATION - JANUARY 2025

The county has established elaborate structures to facilitate public participation via the County Public Participation Act, 2016. These structures are all inclusive and coordinated the entire process of pre- and post-stakeholder engagement.

1.1.1. Stakeholder mapping/selection process

Stakeholders essentially are individuals or groups of people that would be directly affected by a proposed policy, law or development plan. Hence the county government set up a stakeholders' register based on the various sectors in the county. The register was used as a reference point to invite stakeholders relevant to the public participation exercise.

1.1.2 Objectives of the exercise

1. To collect views and opinions on the Medium Term Expenditure Framework (MTEF) for FY 2025/26 to 2027/28.
2. To collect views and opinion on the County Fiscal Strategy Paper (CFSP), 2024
3. To establish non-performing projects
4. To identify new project proposals across sectors as prioritized by the public

1.2. Methodology

This public participation was conducted at the Ward level with participants sourced from each Village Unit level, based on the units created under the County Decentralized Units Act, 2014. A total of 2360 participants were invited from the 236 village units with focus on:-

- i. Youth reps
- ii. Disability Reps
- iii. Women Reps
- iv. Faith Based Organizations
- v. Community Based Organizations
- vi. National Government Reps
- vii. Civil Society Networks
- viii. Private Sector Reps
- ix. Professional body reps

The participants were grouped into eight groups as per the MTEF Sectors for focused group discussions as follows:-

- i. Water, Environment, Tourism and Natural Resources and Climate Change
- ii. Roads, Infrastructure and Public Works, Education and vocational Training
- iii. Health and Sanitation

- iv. Trade, Energy and Industrialization
- v. Agriculture, Livestock, Fisheries, Irrigation and Cooperatives
- vi. Gender, Culture, Youth and Sports
- vii. Lands, Urban, Physical Planning and Housing
- viii. Public Administration

1.3. Data Collection Method

Sector questionnaires were administered to each group with a focus on performance of existing projects and proposals for new projects in line with the priority programs in the County Integrated Development Plan, 2023-2027. Participants were expected to give their views at output level on each sub program as documented in the planning document. Vocal groups were also allowed to submit written memoranda for consideration.

1.4. Findings and Data Analysis

***** full report attached