



COUNTY GOVERNMENT OF BUNGOMA

BUDGET IMPLEMENTATION REVIEW REPORT

FOR THE FIRST HALF

FY 2021/22

FEBRUARY, 2022

FOREWORD

County Government Budget Implementation Review Report (CBIRR) for the first half of the Financial Year (FY) 2021/22 has been prepared in conformity with Article 228(6) of the Constitution of Kenya, 2010 and Section 166 of the Public Finance Management Act, 2012. The report provides information on the status of budget implementation during the first half of FY 2021/22 by the County Government. It analyses revenue and expenditure performance against the annual budget estimates and is based on financial and non-financial reports submitted to the county treasury by Accounting Officers which shall be published and shared with the, County Assembly, Controller of Budget, the National Treasury, Commission of Revenue Allocation and members of public.

This report presents the Bungoma county governments' budget performance for July to December 2021. It is based on an analysis of financial and non-financial performance submissions from the MDAs, and County Assembly to the County Treasury and financial reports generated from the Integrated Financial Management Information System (IFMIS). Some of the information contained in this report includes; approved budgets, budget financing, exchequer issues, actual expenditure and budget absorption rates of the County Governments during the reporting period.

Preparation of this report was made possible through the concerted efforts of staff from the MDAs and the Assembly, to whom I am highly grateful for their dedication. I urge all readers to constructively engage county governments on budget implementation matters to promote prudent use of public resources.

ESTHER WAMALWA
CEC, FINANCE AND ECONOMIC PLANNING

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EXECUTIVE SUMMARY

This report has been prepared to fulfil Article 228(6) of the Constitution of Kenya, 2010 and Section 166 of the Public Finance Management Act, 2012. The report provides information on the status of budget implementation during the first half of FY 2021/22 by the County Government. It analyses revenue and expenditure performance against the annual budget estimates and is based on financial and non-financial reports submitted to the county treasury by Accounting Officers which shall be published and shared with the, County Assembly, Controller of Budget, the National Treasury, Commission of Revenue Allocation and members of public.

The aggregate budget estimates for the second quarter of FY 2021/22 amounted to Kshs.12.7 billion and comprised of Kshs.3.77 billion (30 per cent) allocated to development and Kshs.8.98 billion (70 per cent) for recurrent expenditure. The aggregate development expenditure allocation conforms to Section 107 (2(b)) of the PFM Act, 2012, which requires that at least 30 per cent of the budget be allocated for development programmes. To finance the budget, the county government expect to receive Kshs. 10.65 billion as the equitable share of revenue raised nationally, Kshs.1.091 billion from own revenue sources and utilise Kshs1.009 billion as grants from development partners.

The total funds available in the second quarter of FY 2021/22 amounted to Kshs.4.85 billion. This amount consisted of Kshs.4.42 billion equitable share of revenue raised nationally and disbursed by the National Treasury, Kshs.2.5 million from development partners, and Kshs.429.1 million raised from own sources. Analysis of own-source revenue as a proportion of the annual revenue target indicates that only Hospital AIA, Ground Fees and House Rent revenue streams achieved performance above 50 per cent at 55 per cent, 70 per cent and 87 per cent, respectively.

The total expenditure was Kshs.4.38 billion representing an absorption rate of 34 per cent of the total annual Budget. Recurrent expenditure was Kshs.3.68 billion, representing 41 per cent of the annual recurrent budget while Development expenditure amounted to Kshs.696.02 million, representing an absorption rate of 18 per cent. A review of cumulative expenditure by economic classification showed that Kshs.2.582 billion was spent on Personnel Emoluments, Kshs.1.104 billion on Operations and Maintenance, and Kshs.696.02 million on Development Expenditure.

This report indicates budget implementation performance of all the departments for the second quarter of the financial year 2021/2022. It is based on analysis of reports on financial and non-financial performance submitted to the County Treasury, financial reports generated from the Integrated Financial Management Information System (IFMIS) and financial information analyzed from financial receipts from National Treasury. Further, the report highlights the key challenges encountered by the departments during budget implementation and suggested measures to address the challenges. The information on implementation of the budget is presented on aggregate and on individual department. This report also includes performance trends, which is a useful trajectory of revenue and expenditure performance.

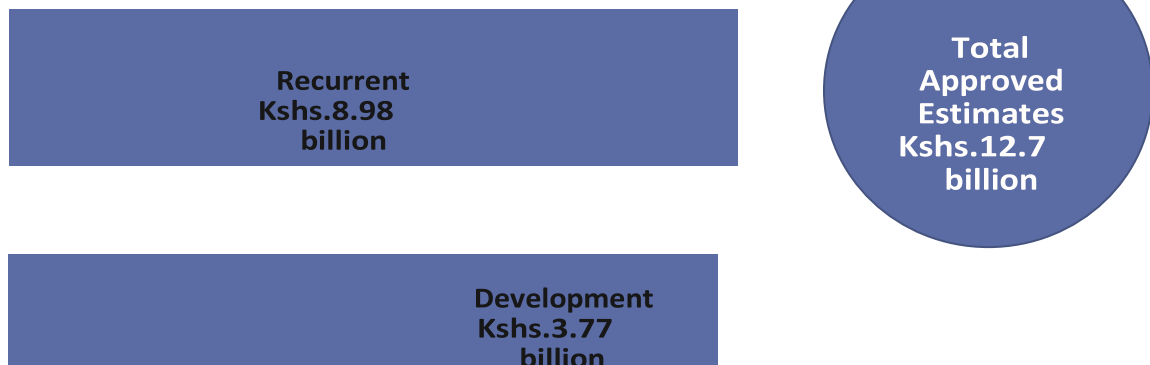
The information herein is useful to our stakeholders including; policy makers, County legislators, analysts, and the general public. While successful budget implementation depends on a number of factors within and outside of government, public participation and effective monitoring of its implementation remain critical principles. It is my hope that this report will generate interest and participation by the public and other stakeholders in monitoring budget implementation by this administration. I urge all readers to constructively engage the Government in order to improve prudence in utilization of public funds.

ACRONYMS

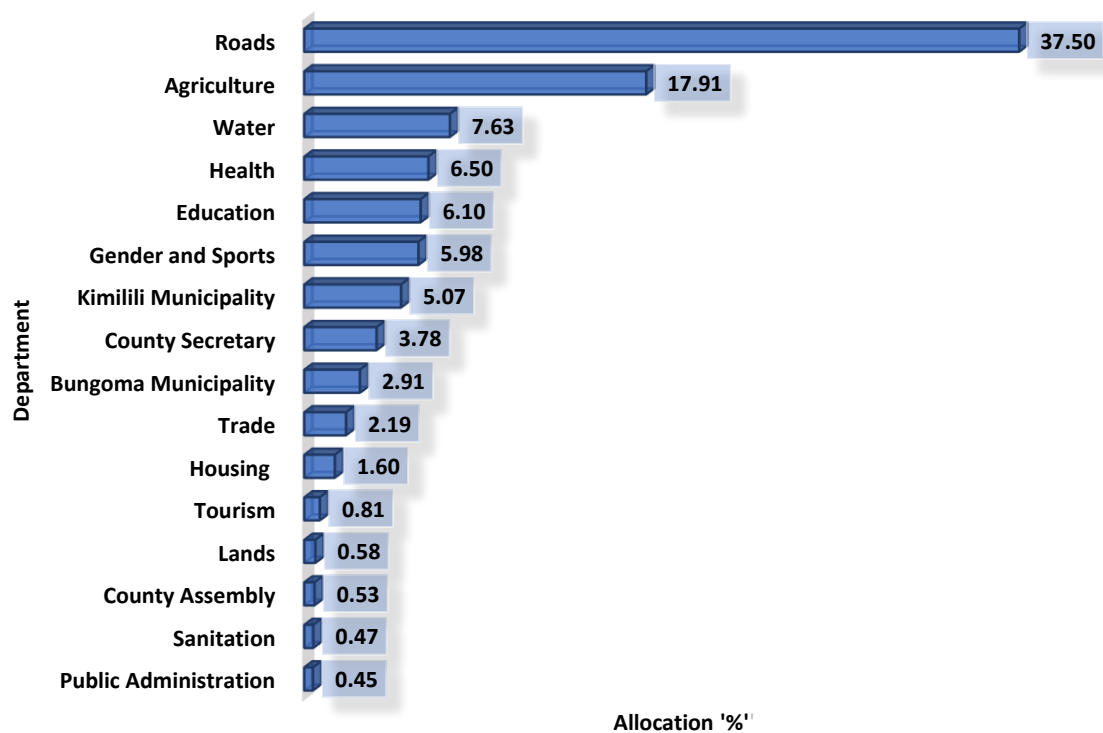
A-I-A	Appropriations in Aid
ASDSP	Agriculture Sector Development Support Programme
CARA	County Allocation of Revenue Act
CBEF	County Budget and Economic Forum
CBIRR	County Budget Implementation Review Report
CBK	Central Bank of Kenya
CECM-F	County Executive Committee Member for Finance
COB	Controller of Budget
COVID-19	Coronavirus Disease 2019
CRF	County Revenue Fund
DANIDA	Danish International Development Agency
ECDE	Early Childhood Development Education
EU	European Union
FY	Financial Year
ICT	Information Communication Technology
IDA	International Development Association
IFMIS	Integrated Financial Management Information System
KDSP	Kenya Devolution Support Programme
Kshs	Kenya Shillings
KUSP	Kenya Urban Support Project
MCA	Member of County Assembly
NARIGP	National Agricultural and Rural Inclusive Growth Project
O&M	Operations and Maintenance
OCOB	Office of the Controller of Budget
OSR	Own Source Revenue
PE	Personnel Emoluments
PFM	Public Finance Management
RMLF	Road Maintenance Levy Fund
SME	Small and Medium Enterprise
SRC	Salaries and Remuneration Commission
UHC	Universal Health Care
UIG	Urban Institutional Grants
WB	World Bank

KEY HIGHLIGHTS

FY 2021/22 Approved Budget Estimates (Kshs)



FY 2021/22 MDAS DEVELOPMENT BUDGET ALLOCATION AS A PERCENTAGE OF THE TOTAL BUDGET



Total Revenue Available in the Second Quarter FY 2021/22

Equitable Share Kshs.4.42 billion

**Conditional Grants
Kshs.2.5
Million**

**Own Source
Revenue
Kshs. 429.1
Million**

**Total
Revenue
Kshs. 4.85
billion**

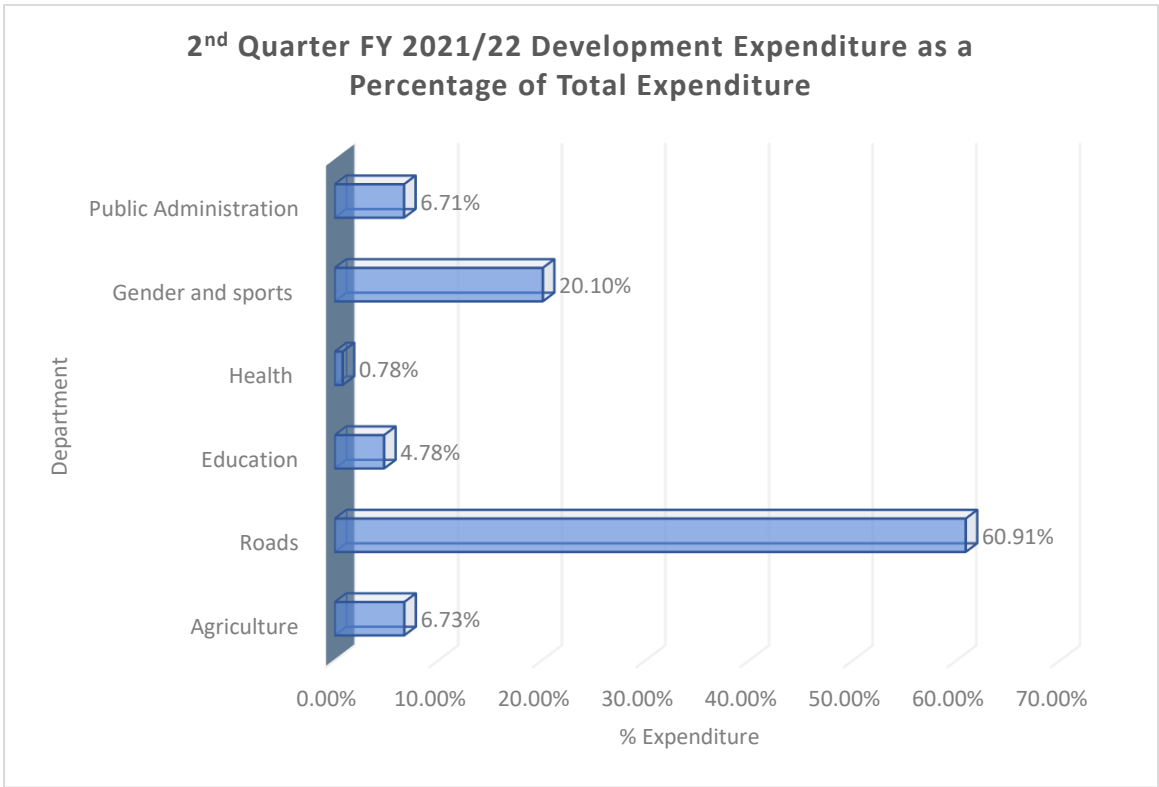
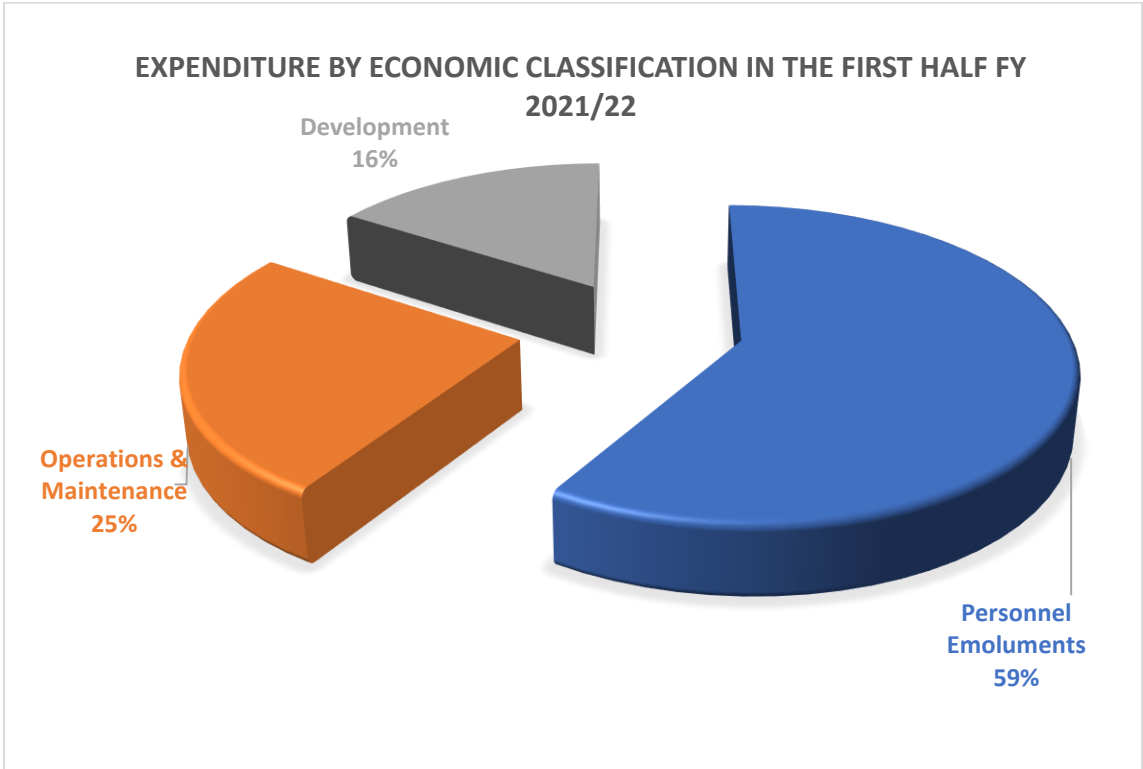
Exchequer Issues in the First Half of FY 2021/22

**Exchequer
Issues for
Development
Expenditure
Kshs.696
million**

**Exchequer
Issues for
Recurrent
Expenditure
Kshs.3.7 billion**

**Total Exchequer
Issues**

Kshs. 4.42 billion



1. INTRODUCTION

This is the half-year County Budget Implementation Review Report (CBIRR) by the County Treasury for the FY 2021/22. It covers the period July 2021 to December 2021. The report has been prepared in fulfilment of Article 228(6) of the Constitution, Section 9 of the Controller of Budget Act, 2016 and Section 166 of the Public Finance Management (PFM) Act, 2012, which require the accounting officers to prepare reports for each quarter of the financial year in respect of the entity and submit it to the County treasury for onward forwarding to the county assembly, National Treasury, Office of Controller of Budget (COB), CRA and members of the public.

The law specifies that the reports shall contain both financial and non-financial information. The reports are aimed at improving transparency and enhancing oversight over the financial and nonfinancial performance of our institutions and public entities. Indeed, reporting on both financial and non-financial performance is important in measuring the performance of government institutions. As such, a uniform system of collecting, storing, consolidating and analyzing financial and non-financial information is essential.

While financial information (expenditure and revenue) is critical for determining the costs and efficiencies of programmes/objectives/activities, non-financial information is equally important for assessing progress towards predetermined service delivery or performance targets.

This report indicates budget implementation performance of all the departments for the second quarter of the financial year 2021/2022. It is based on analysis of reports on financial and non-financial performance submitted to the County Treasury, financial reports generated from the Integrated Financial Management Information System (IFMIS) and financial information analyzed from financial receipts from National Treasury. Further, the report highlights the key challenges encountered by the departments during budget implementation and suggested measures to address the challenges.

2. FINANCIAL ANALYSIS OF THE COUNTY BUDGET IMPLEMENTATION IN THE FIRST HALF OF FY 2021/22

2.1 Introduction

This chapter presents a financial analysis of aggregated county budget implementation for the first half of FY 2021/22.

2.2 Revenue Analysis

In the first half of FY 2021/22, the combined Bungoma County governments' budget approved by the County Assembly amounted to Kshs.12.7 billion that comprised Kshs.3.7 billion (30 per cent) allocated to development expenditure and Kshs.8.9 billion (70 per cent) for recurrent expenditure.

To finance the budget, County Government expect to receive Kshs.10.659 billion as the equitable share of revenue raised nationally and Kshs.1.09 billion from own revenue sources and Kshs. 1.009 from conditional grants.

2.2.1 Revenue Out-turn

The total funds available to the County Governments in the first half FY 2021/22 amounted to Kshs.4.85 billion. This amount consisted of Kshs.4.42 billion equitable share of revenue raised nationally disbursed by the National Treasury, Kshs. 2.5 million from conditional Grants and Kshs.429.1 million raised from own sources.

2.2.2 Own- Source Revenue

During the reporting period, County Governments generated a total of Kshs.123.4 million from own source revenue (OSR), which was 25 per cent of the annual target of Kshs.500 million. This was a reduction compared to Kshs. 147.2 million generated in a similar period of FY 2020/21. Analysis of half own source revenue collection for July to December 2021 is shown in Table 2.2.

Table 2.2: Own Source Revenue Collection for the Period July to December 2021 of FY 2021/22

Revenue Stream	Annual Targeted Revenue (Kshs.)	First Half of FY 2021/22 OSR Collection (Kshs.)	Variance (Kshs.)	% of Collection of OSR Against Annual Target
Local generated Revenue	500,000,000	123,443,890	376,556,110	25%
Land Rates	50,000,000	6,660,857	43,339,143	13%
Single Business Permits	7,500,000	1,042,000	6,458,000	14%
Alcoholic Drinks Licenses	93,908,828	12,518,650	81,390,178	13%
Application Fees	6,342,869	1,302,550	5,040,319	21%
Renewal fees	15,006,988	1,848,250	13,158,738	12%
Cheque Clearance Fees	130,000	-	130,000	0%
Conservancy Fees	12,247,768	1,967,130	10,280,638	16%
Fire Fighting	19,199,668	4,174,040	15,025,628	22%

Advertisement Fees	27,473,695	2,983,583	24,490,112	11%
Food Hygiene Licenses	7,711,493	593,505	7,117,988	8%
Change of User Fees	142,010	14,000	128,010	10%
Car Parking Fees	14,809,344	4,523,240	10,286,104	31%
Bodaboda Parking Fees	10,378,584	245,000	10,133,584	2%
Burial Fees	124,133	33,000	91,133	27%
House Rent	6,179,220	5,364,400	814,820	87%
Stadium Hire	428,258	-	428,258	0%
Miscellaneous Income	632,796	62,924	569,872	10%
Plan Approval	21,854,301	5,781,565	16,072,736	26%
Inspection Fee	4,468,779	940,192	3,528,587	21%
Occupational Permits		-	-	0%
Ground Fees	1,046,257	734,185	312,072	70%
Market Fees	41,454,524	19,188,029	22,266,495	46%
Enclosed Bus Park Fee	70,000,000	29,097,350	40,902,650	42%
Slaughter house Fees	6,845,424	1,759,770	5,085,654	26%
Plot Transfer	454,672	150,000	304,672	33%
Change of Business Name	96,525	9,000	87,525	9%
Impound Charges	2,706,094	186,150	2,519,944	7%
Cess	48,000,000	16,401,007	31,598,993	34%
Other Property	1,644,536	-	1,644,536	0%
Tender Document Sale		-	-	0%
Sand Harvest Fee	185,292	-	185,292	0%
Market Stalls Rent	3,284,552	733,650	2,550,902	22%
Stock Sales	12,037,815	4,000,710	8,037,105	33%
Other Revenue sources	13,705,574	1,129,153	12,576,421	8%
Aids in Appropriation	591,524,892	305,723,060	285,801,832	52%
Agriculture, livestock, fisheries, and co-op development	26,761,460	9,288,547	17,472,913	35%
Tourism, Forestry, environment and natural resource and water	1,273,388	30,800	1,242,588	2%
Roads and Public Works	4,051,688	-	4,051,688	0%
Education, Science and ICT	2,205,000	-	2,205,000	0%
Health and Sanitation.	542,823,421	296,403,713	246,419,708	55%

Lands, Urban and Physical Planning	6,611,952	-	6,611,952	0%
Trade	7,797,983	-	7,797,983	0%
Total	1,091,524,892	429,166,950	662,357,942	76%

Source: County Treasuries

Analysis of own-source revenue as a proportion of the annual revenue target indicates that only Hospital AIA, Ground Fees and House Rent revenue streams achieved performance above 50 per cent at 55 per cent, 70 per cent and 87 per cent, respectively.

2.3 Funds Released to the Counties

2.3.1 Funds released from the Consolidated Fund to Bungoma County CRF.

In the first half of the FY 2021/22, the Controller of Budget (COB) approved the transfer of Kshs.4.42 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 41 per cent of the approved equitable share of Kshs.10.69 billion as contained in the County Allocation of Revenue Act, 2021.

2.3.2 Funds Released to the County Operational Accounts

The COB authorized withdrawals of Kshs.4.42 billion from the County Revenue Funds to County Operational Account comprising of Kshs.679 million for development expenditure and Kshs.3.74 billion for recurrent expenditure. Chapter three provides a detailed analysis of the funds released to each department. The total expenditure in the second quarter of the FY 2021/22 is Kshs.4.38 billion, representing an absorption rate of 34 per cent of the total annual Budget. This was a slight reduction from an absorption rate of 31 per cent reported in a similar period in FY 2020/21, where total expenditure was Kshs.4.171 billion.

Recurrent expenditure was Kshs.3.68 billion, representing 41 per cent of the annual recurrent budget, and also a slight reduction from 42 per cent reported in a similar period of FY 2020/21. Development expenditure amounted to Kshs.696.07 million, representing an absorption rate of 18 per cent and a slight decline from 19.1 per cent attained in the first half of FY 2020/21 when total development expenditure was Kshs.688.6 million. The analysis of expenditure by economic classification in the first half of FY 2021/22 is provided in Table 2.1.

Table 2.1: Expenditure by Major Economic Classification - First Half of FY 2021/22

S/ N O .	MINISTRY/DEPARTMENT	Personnel Emoluments	Operations & Maintenance	Total Recurrent Expenditure	DEVELOPMENT-KSHS.	TOTAL EXPENDITURE-KSHS.
		A	B	C=A+B	D	E=C+D
1	Agriculture, livestock, fisheries and co-op development	159,367,224	34,085,049	193,452,273	46,835,477	240,287,750
2	Tourism and environment	11,120,922	113,863,255	124,984,177	-	124,984,177
3	Water and natural resource	14,175,165	18,198,834	32,373,999	-	32,373,999
4	Roads and Public works	38,196,376	23,666,050	61,862,426	423,964,171	485,826,597

5	Education and Vocational Training	476,241,603	193,670,250	669,911,853	33,251,421	703,163,274
6	Health	1,097,666,530	80,981,568	1,178,648,098	5,410,906	1,184,059,004
7	Sanitation	0	408,000	408,000	-	408,000
8	Trade, energy and industrialization	12,282,504	19,423,650	31,706,154	-	31,706,154
9	Land, Urban and Physical Planning	13,254,089	11,099,510	24,353,599	-	24,353,599
10	Bungoma Municipal		5,669,160	5,669,160	-	5,669,160
11	Kimilili Municipal		3,921,685	3,921,685	-	3,921,685
12	Housing	4,132,722	7,818,640	11,951,362	-	11,951,362
13	Gender, Culture	22,349,977	38,762,689	61,112,666	139,936,716	201,049,382
14	County Assembly	148,299,590	205,103,501	353,403,091		353,403,091
15	Finance and Planning	337,261,458	156,117,046	493,378,504		493,378,504
16	County Public Service	3,127,706	10,205,308	13,333,014		13,333,014
17	Governors	131,830,358	69,044,949	200,875,307		200,875,307
18	D/Governors office		11,223,627	11,223,627		11,223,627
19	Public Administration	100,235,043	47,436,156	147,671,199	46,674,105	194,345,304
20	Sub County Administration		5,679,600	5,679,600		5,679,600
21	County Secretary	13,070,925	48,353,366	61,424,291		61,424,291
	TOTALS	2,582,612,192	1,104,731,893	3,687,344,085	696,072,796	4,383,416,881

Source: County Treasury

The departments that attained the highest expenditure in absolute terms were; Health and sanitation at Kshs.1.18 billion, Education and Vocational Training at Kshs.703 million, and Finance and Economic Planning at Kshs. 493 million. Kimilili Municipality and Bungoma Municipality, recorded the lowest expenditure at Kshs.3.92 million, Kshs. 5.6 million, respectively.

A review of cumulative expenditure by economic classification showed that Kshs.2.58 billion (59 per cent) was spent on Personnel Emoluments, Kshs.1.104 billion (25 per cent) on Operations and Maintenance, and Kshs.696.07 million (16per cent) on Development Expenditure.

2.3.3 Development Expenditure

The County governments spent Kshs. 696.072 million on development activities, representing an absorption rate of 18 per cent of the annual development budget, which is a slight decrease from 19.1 per cent, reported in a similar period of FY 2020/21 when development expenditure was Kshs. 688.6 million. Analysis of county budgets and expenditure in the first half of the FY 2021/22 is provided in Table 2.2.

Table 2.2: County Budget Allocation, Expenditure and Absorption Rate for First Half FY 2021/22

	Budget Estimates (Kshs.)			Expenditure (Kshs.)			Recurrent	Development	Total
MINISTRY/DEPARTMENT	RECURRENT	DEVELOPMENT	TOTAL EXPENDITURE-KSHS.	TOTAL RECURRENT-KSHS.	DEVELOPMENT-KSHS.	TOTAL EXPENDITURE-KSHS.	Absorption Rate (%)	Absorption Rate (%)	Overall Absorption Rate (%)
Agriculture, livestock, fisheries and co-op development	442,665,969	675,511,056	1,118,177,025	193,452,273	46,835,477	240,287,750	44%	7%	21%
Tourism and environment	216,660,805	30,592,446	247,253,252	124,984,177	-	124,984,177	58%	0%	51%
Water and natural resource	102,763,609	287,571,082	390,334,691	32,373,999	-	32,373,999	32%	0%	8%
Roads and Public works	180,736,077	1,414,132,446	1,594,868,523	61,862,426	423,964,171	485,826,597	34%	30%	30%
Education,	1,425,182,219	229,830,358	1,655,012,577	669,911,853	33,251,421	703,163,274	47%	14%	42%
Health	3,227,340,129	245,037,589	3,472,377,718	1,178,648,098	5,410,906	1,184,059,004	37%	2%	34%
Sanitation	2,017,430	17,672,438	19,689,869	408,000	-	408,000	20%	0%	2%
Trade, energy and industrialization	58,486,816	82,403,997	140,890,813	31,706,154	-	31,706,154	54%	0%	23%
Land, Urban and Physical Planning	58,689,763	21,700,000	80,389,763	24,353,599	-	24,353,599	41%	0%	30%
Bungoma Municipal	16,538,256	109,887,700	126,425,956	5,669,160	-	5,669,160	34%	0%	4%
Kimilili Municipal	15,156,053	191,089,400	206,245,453	3,921,685	-	3,921,685	26%	0%	2%

Housing	26,443,443	60,175,650	86,619,093	11,951,362	-	11,951,362	45%	0%	14%
Gender, Culture	127,831,343	225,400,253	353,231,596	61,112,666	139,936,716	201,049,382	48%	62%	57%
County Assembly	921,179,505	20,000,000	941,179,505	353,403,091		353,403,091	38%	0%	38%
Finance and Planning	1,117,976,284	-	1,117,976,284	493,378,504		493,378,504	44%	0%	44%
County Public Service	33,714,920	-	33,714,920	13,333,014		13,333,014	40%	0%	40%
Governors	499,095,561	-	499,095,561	200,875,307		200,875,307	40%	0%	40%
D/Governors office	14,619,266	-	14,619,266	11,223,627		11,223,627	77%	-	77%
Public Administration	289,359,199	17,000,000	306,359,199	147,671,199		147,671,199	51%	0%	48%
Sub County Administration	6,531,013	-	6,531,013	5,679,600		5,679,600	87%	-	87%
County Secretary	206,923,222	142,662,949	349,586,171	61,424,291	46,674,105	108,098,396	30%	33%	31%
TOTALS	8,989,910,882	3,770,667,365	12,760,578,248	3,687,344,085	696,072,796	4,383,416,881	41%	18%	34%

Source: County Treasury

Analysis of development expenditure as a proportion of approved annual development budget shows that Sub County administration, Office of the Deputy Governor, gender and Culture, Tourism, Forestry, environment and natural resource, and Public Administration attained the highest absorption rate at 87 per cent, 77 per cent, 57 per cent, 51 per cent and 44 per cent respectively. However, some of the Departments reported zero absorption rate for the development budget; Tourism, Forestry, environment and natural resource, Water, Land, Urban and Physical Planning, housing, Bungoma and Kimilili Municipalities, Sanitation, Trade, energy and industrialization, Public Administration and County Assembly. An analysis of the development projects implemented by counties is provided in Annex 1.

2.3.4 Recurrent Expenditure

The County spent an aggregate of Kshs.3.68 billion or 84 per cent of the total expenditure on recurrent activities. This expenditure represents 41 per cent of the annual county government's budget for recurrent activities – a slight drop from 42 per cent recorded in the first half of the FY 2020/21 when expenditure stood at Kshs. 3.14billion.

The recurrent expenditure comprised of Kshs.2.58 billion (59 per cent) on Personnel Emoluments and Kshs.1.104 billion (25 per cent) on Operations and Maintenance (O&M) expenditure. An analysis of the recurrent expenditure by the MDAs is provided in chapter three.

2.3.5 Review of MCA Sitting Allowances

The county Assembly spent Kshs.15.6 million on MCAs Sitting allowances against an approved budget allocation of Kshs.26.12 million during the reporting period. This expenditure translates to 59.9 per cent of the approved MCAs sitting allowance budget, and an increase from 2.2 per cent attained in a similar period of FY 2020/21 when Kshs.4.006 million was spent. Table 2.3 shows the budgetary allocation and expenditure on MCAs and Speakers sitting allowances in the first half of the FY 2021/22.

Table 2.3: MCAs Budget Allocation, Expenditure and Absorption Rate in First Half FY 2021/22

County	Budget (Kshs.)	Expenditure (Kshs.)	Absorption (%)	No. of MCA's	Average monthly sitting allowance per MCA (Kshs.)
	A	B	$C=B/A*100$	D	$E=B/D/3$
Bungoma	26,121,600	15,650,187	59.9	61	42,760

Source: OCoB and County Treasuries

County Assemblies of Busia, Kisii, Migori and Nyamira reported higher expenditure on sitting allowance than the recommended monthly ceiling of Kshs.124,800 by the Salaries and Remuneration Commission (SRC). Kajiado County Assemblies did not report spending on MCAs' sitting allowance during the reporting period.

3. FINANCIAL ANALYSIS OF COUNTY BUDGET IMPLEMENTATION IN THE FIRST HALF OF FY 2021/22

3.1 Introduction

This chapter presents a financial analysis of aggregated county budget implementation for the first half of FY 2021/22.

3.1.1 Overview of FY 2021/22 Budget

The County's approved budget for FY 2021/22 is Kshs.12.76 billion, comprising Kshs.3.77 billion (29.5 per cent) and Kshs.8.99 billion (70.5 per cent) allocation for development and recurrent programmes, respectively.

To finance the budget, the County expects to receive Kshs.10.70 billion (83.5 per cent) as the equitable share of revenue raised nationally, and generate Kshs.500 million (3.9 per cent) from own sources of revenue, generate Kshs.591.52 million (4.6 per cent) from own sources of revenue. The County also expects to receive Kshs.1.01 billion (7.9 per cent) as conditional grants, consisting of the Leasing of Medical Equipment at Kshs.153.30 million, UNICEF at Kshs.1.57 million, Universal Health Care Projects at Kshs.52.97 million, DANIDA at Kshs.19.71 million, World Bank Agricultural and Rural growth Projects at Kshs.280.53 million, ASDSP II at Kshs.26.75 million, Kenya Devolution Support Programme- Level II at Kshs.112.82 million, Urban Support Programme (Development) at Kshs.300.98 million, Urban Support Programme (Recurrent) at Kshs.11 million, and KISP II (Kenya Informal Settlement Improvement Project) at Kshs.50 million.

3.1.2 Revenue Performance

In the first half of FY 2021/22, the County received Kshs.4.42 billion as the equitable share of the revenue raised nationally, raised Kshs.123.44 million as own-source revenue, and Kshs.2.5 million as conditional grants. The total funds available for budget implementation during the period amounted to Kshs.4.85 billion, as shown in Table 3.1.

Table 3.1: Bungoma County, Revenue Performance in the First Half of FY 2021/22

S/No.	Revenue Category	Annual Budget Allocation (Kshs)	Actual Receipts (Kshs.)	Actual Receipts as Percentage of Annual Budget Allocation (%)
A.	Equitable Share of Revenue Raised Nationally	10,659,435,192	4,421,155,603	41.5
Sub Total		10,659,435,192	4,421,155,603	41.5
B	Other Sources of Revenue			
1	Own Source Revenue	500,000,000	123,443,890	24.7
2	Conditional Grants	1,009,618,168	2,500,000	0.2

3	Other Revenues	591,524,892	305,723,060	51.7
Sub Total		2,101,143,060	431,666,950	20.5
Grand Total		12,760,578,252	4,852,822,553	38.0

Source: Bungoma County Treasury

Figure 3.1 shows the Trend in own-source revenue collection for the first half from FY 2013/14 to FY 2021/22.

Figure 3.1: Trend in Own-Source Revenue Collection for the First Half from FY 2013/14 to the First Half of FY 2021/22



Source: Bungoma County Treasury

In the first half of FY 2021/22, the County generated a total of Kshs.123.44 million as own-source revenue. This amount represented a decrease of 16.2 per cent compared to Kshs.147.27 million realised during a similar period in the first half of FY 2020/21 and was 24.7 per cent of the annual target.

In the FY 2016/17, the County implemented an automated revenue management system called Bungoma Automated Revenue Management System (BARMS). Exchequer Issues The Controller of Budget approved Kshs.4.36 billion withdrawals from the CRF account during the reporting period. The amount comprised Kshs.595.09 million (13.6 per cent) for development programmes and Kshs.3.77 billion (86.4 per cent) for recurrent programmes.

3.1.3 Overall Expenditure Review

The County spent Kshs.4.38 billion on development and recurrent programmes during the reporting period. This expenditure represented 100.49 per cent of the total funds released by the CoB and comprised of Kshs.696.07 million and Kshs.3.69 billion on development and recurrent programmes, respectively. Expenditure on development programmes represented an absorption rate of 18.5 per cent, while recurrent expenditure represented 41.0 per cent of the annual recurrent expenditure budget.

3.1.4 Settlement of Pending Bills

The outstanding pending bills as of 30th June 2021 amounted to Kshs.978.77 million and comprised of Kshs.392.30 million for recurrent expenditure and Kshs.586.46 million for development expenditure. At the beginning of FY 2021/22, the County prepared a payment plan to settle the entire bills in the financial year.

During the period under review, pending bills amounting to Kshs.349.75 million were settled, consisting of Kshs.89.55 million for recurrent expenditure and Kshs.260.20 million for development programmes.

3.1.5 Expenditure by Economic Classification

Analysis of expenditure by economic classification indicates that Kshs.2.58 billion was spent on employee compensation, Kshs.1.10 billion on operations and maintenance, and Kshs.696.07 million on development activities, as shown in Table 3.2.

Table 3.2: Summary of Budget and Expenditure by Economic Classification

Expenditure Classification	Budget (Kshs.)		Expenditure (Kshs)		Absorption (%)	
	County Executive	County Assembly	County Executive	County Assembly	County Executive	County Assembly
Total Recurrent Expenditure	8,068,731,378	921,179,505	3,333,940,996	353,403,090	41.3	38.4
Compensation to Employees	5,248,536,363	412,263,468	2,430,312,602	152,299,590	46.3	36.9
Operations and Maintenance	2,820,195,015	508,916,037	903,628,394	201,103,499	32.0	39.5
Development Expenditure	3,750,667,365	20,000,000	696,072,795	-	18.6	-
Total	11,819,398,743	941,179,505	4,030,013,791	353,403,090	34.1	37.5

Source: Bungoma County Treasury

3.1.6 Expenditure on Personnel Emoluments

Regulation 25 (1) (b) of the Public Finance Management (County Governments) Regulations, 2015 sets a limit of the County Government's expenditure on wages and benefits at 35 per cent of the County's total revenue. Expenditure on compensation to employees was 40.5 per cent of the first half proportional revenue of Kshs.6.38 billion.

The wage bill of Kshs.2.58 billion includes Kshs.1.097 billion attributable to the Health Sector, which translates to 42.5 per cent of the total wage bill in the reporting period.

3.1.7 County Established Funds

Section 116 of the PFM Act, 2012 allows County Governments to establish other public funds with approval from the County Executive Committee and the County Assembly. The County allocated Kshs.420 million to county established funds in FY 2021/22, which constituted 3.3 per cent of the County's overall budget for the year. Table 3.3 summarizes each established fund's budget allocation and performance during the reporting period.

Table 3.3: County Established Fund performance as of 31st December 2021

S/No.	Name of the Fund	Approved Budget Allocation in FY 2021/22 (Kshs.)		Actual Expenditure as of 31 st December 2021 (Kshs.)		Submission of quarterly financial statements	
		County Executive	County Assembly	County Executive	County Assembly	Yes	No
1.	Bursary and Scholarship Fund	350,000,000		175,000,000		Yes	
2.	Emergency Fund	70,000,000		-		N/a	No
Total		420,000.000		175,000,000			

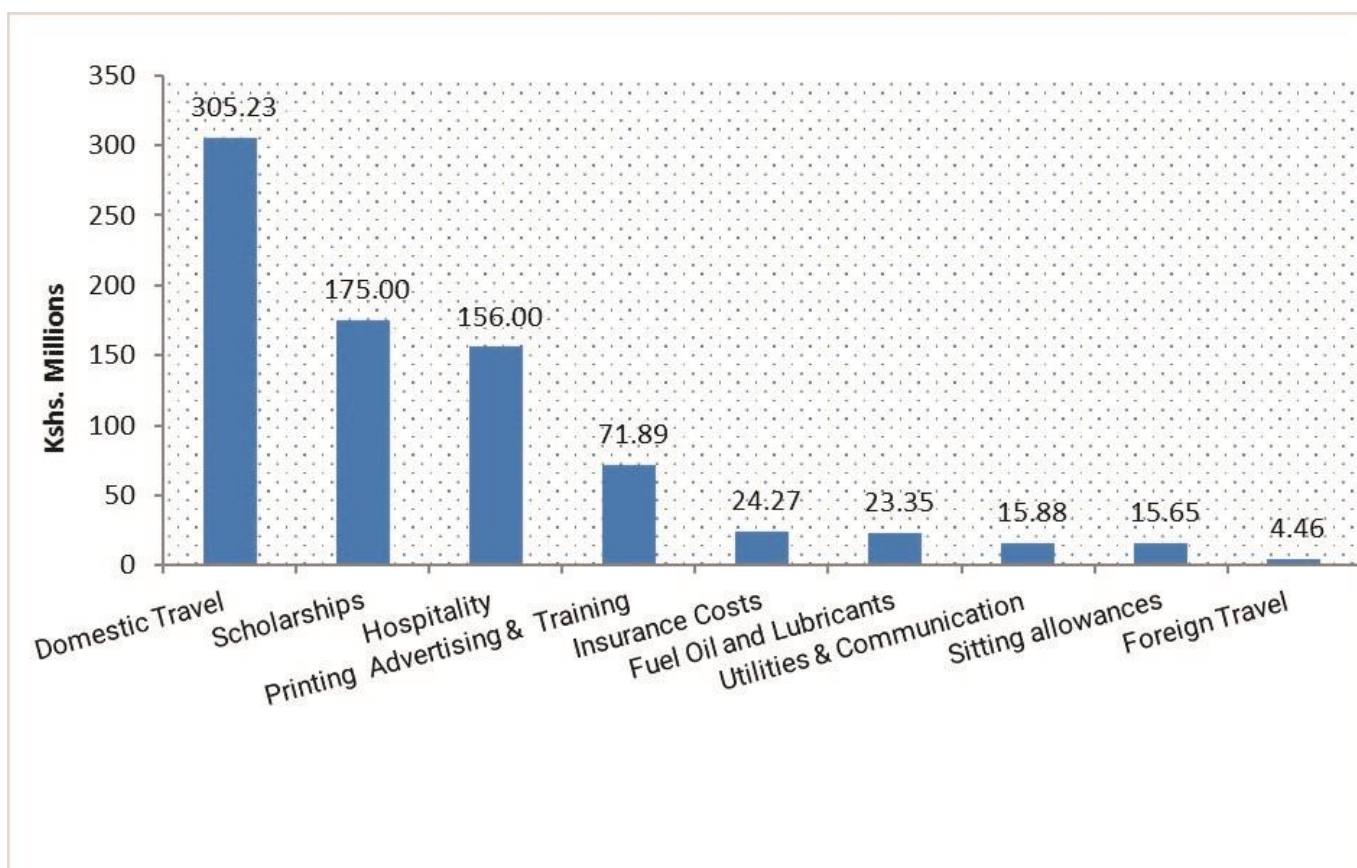
Source: Bungoma County Treasury

The OCoB received quarterly financial returns from the Fund Administrator of the Bursary and Scholarship Fund, as indicated in Table 3.15.

3.4.8 Expenditure on Operations and Maintenance

Figure 3.2 shows a summary of operations and maintenance expenditure by major categories.

Figure 3.2: Bungoma County, Operations and Maintenance Expenditure by Major Categories



Source: Bungoma County Treasury

The County spent Kshs.15.65 million on committee sitting allowances for the 61 MCAs and Speaker against the annual budget allocation of Kshs.26.12 million. The average monthly sitting allowance was Kshs.42,760 per MCA against the SRC's recommended monthly ceiling of Kshs.124,800.

During the period, expenditure on domestic travel amounted to Kshs.305.23 million and comprised Kshs.112.36million spent by the County Assembly and Kshs.192.88 million by the County Executive. Expenditure on foreign travel amounted to Kshs.4.46 million and comprised Kshs.872,080 by the County Assembly and Kshs.3.58 million by the County Executive.

3.4.9 Development Expenditure

The County incurred Kshs.696.07 million on development programmes, which represented an increase of 1.1 per cent compared to a similar period in FY 2020/21 when the County spent Kshs.688.61 million. Table 3.16 summarizes development projects with the highest expenditure in the reporting period.

Table 3.4: Bungoma County, List of Development Projects with the Highest Expenditure

S/No.	Project Name/Description	Project Location	Contract Sum (Kshs.)	Payments to Date (Kshs.)	Absorption Rate (%)
1	Upgrading of Kanduyi - Sang'alo Jnctn Dual Carriage	Kanduyi - Sang'alo Junction	350,000,000	212,156,395	60.6
2	Maintenance of Rural Roads (CEF)	45 wards	451,195,500	170,388,649	37.8
3	Unconditional grants for VTCs	45 wards	350,000,000	175,000,000	50.0
4	Construction and modernisation of Masinde Muliro stadium	Kanduyi s/c	189,116,354	139,936,716	74.0

3.4.10 Budget Performance by Department

Table 3.5 summarizes the approved budget allocation and performance by departments in the first half of FY 2021/22.

Table 3.5: Bungoma County, Budget Performance by Department

Department	Budget Allocation (Kshs. Million)		Exchequer Issues (Kshs. Million)		Expenditure (Kshs. Million)		Expenditure to Exchequer Issues (%)		Absorption rate (%)	
	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev
Agriculture, Livestock and Fisheries and Cooperative Development	442.67	675.51	210.26	51.3	193.45	46.84	92.0	91.3	43.7	6.9
Tourism, Forestry, Environment and Natural Resource	216.66	30.59	123.68	-	124.98		101.1	-	57.7	-
Water	102.76	287.57	38.83	-	32.37		83.4	-	31.5	-
Roads and Public works	180.74	1,414.13	55.83	390.14	61.86	423.96	110.8	108.7	34.2	30.0
Education,	1,425.18	229.83	676.18	-	669.91	33.25	99.1	-	47.0	14.5
Health and Sanitation	3,229.36	262.71	1,185.21	11.31	1,179.06	5.41	99.5	47.8	36.5	2.1
Trade, energy and Industrialization	58.49	82.4	24.84		31.71		127.7	-	54.2	-
Land, Urban and Physical Planning	90.38	322.68	37.4		33.94		90.7	-	37.6	-
Housing	26.44	60.18	13.21		11.95		90.5	-	45.2	-
Gender, Culture	127.83	225.4	62.6	142.35	61.11	139.94	97.6	98.3	47.8	62.1
County Assembly	921.18	20	386.77		353.4		91.4	-	38.4	-
Finance and Planning	1,117.98	-	591.43		493.38		83.4	-	44.1	-
County Public Service	33.71	-	13.08		13.33		101.9	-	39.5	-

Governors	499.1	-	155.59	-	211.49	-	135.9	-	42.4	-
D/Governor's office	14.62	-	0.61	-	0.61	-	100.0	-	4.2	-
Public Administration	295.89	17	137.8	-	153.35	46.67	111.3	-	51.8	274.5
County Secretary	206.92	142.66	53.46		61.42		114.9	-	29.7	-
Total	8,989.91	3,770.67	3,766.79	595.1	3,687	696.07	97.9	117.0	41.0	18.5

Source: Bungoma County Treasury

Analysis of expenditure by the departments shows that the Department of Public Administration recorded the highest absorption rate of development budget at 274.6 per cent. The Department of Tourism, Forestry, Environment and Natural Resource had the highest percentage of recurrent expenditure to budget at 57.7 per cent, while the Department of D/Governor's office had the lowest at 4.2 per cent.

The Department of Public Administration had the highest expenditure due to the Kshh.46 million spent from the unspent balance in the Special Purpose Account from the previous financial year. This should be regularised before the end of the financial year through the supplementary budget process.

3.4.11 Budget Execution by Programmes and Sub-Programmes

Table 3.6 summarizes the budget execution by programmes and sub-programmes in the first half of FY 2021/22.

Table 3.6: Bungoma County, Budget Execution by Programmes and Sub-programmes

Programme	Sub- Programme	Approved Budget (Kshs)	Actual Pay-ments (Kshs)	Variance (Kshs.)	Absorption (%)
Agriculture, Cooperative and Livestock				-	
Programme 1: General Administration, planning and support services				-	
S.P 1.1 Administrative and Support Services	S.P 1.1 Administrative and Support Services	47,998,105	34,085,049	13,913,057	71.0%
S.P 1.2 Human Resource Management and Development.	S.P 1.2 Human Resource Management and Development.	314,666,000	159,367,224	155,298,776	50.6%
S.P 1.3: Policy, Legal and Regulatory Framework	S.P 1.3: Policy, Legal and Regulatory Framework	7,600,000	-	7,600,000	0.0%
S.P 1.4: Planning and financial Management	S.P 1.4: Planning and Financial management	11,615,043	-	11,615,043	0.0%
S.P 1.5 Sector Coordination	S.P 1.5 Sector Coordination	4,000,000	-	4,000,000	0.0%

S.P 1.7: Leadership and Governance	S.P 1.7: Leadership and Governance	2,000,000	-	2,000,000	0.0%
Programme 2: Land and Crop Development and Management	Programme 2: Land and Crop Development and Management			-	
S.P 2.1: Agricultural extension and training services	S.P 2.1: Agricultural extension and training services	4,746,821.00	-	4,746,821	0.0%
S.P 2.2: Crop production and productivity	S.P 2.2: Crop production and productivity	157,023,942.00	29,172,000	127,851,942	18.6%
SP 2.7 Irrigation Extension and training	SP 2.7 Irrigation Extension and training	2,540,000.00	-	2,540,000	0.0%
SP 2.8 Irrigation infrastructure development and agricultural water storage	SP 2.8 Irrigation infrastructure development and agricultural water storage	-	-	-	
Programme 3: Livestock development and management	Programme 3: Livestock development and management			-	
SP 3.1 Livestock production extension, Training and Information Services	SP 3.1 Livestock production extension, Training and Information Services	13,890,000	-	13,890,000	0.0%
SP 3.2 Value addition and processing	SP 3.2 Value addition and processing	96,300,000	17,663,477	78,636,524	18.3%

Programme	Sub- Programme	Approved Budget (Kshs)	Actual Payments (Kshs)	Variance (Kshs.)	Absorption (%)
SP 3.3 Livestock production value chain development (Dairy, Poultry, Honey & Rabbit value chains)	SP 3.3 Livestock production value chain development (Dairy, Poultry, Honey & Rabbit value chains)	-	-	-	
SP 3.4 Disease and Vector Control	SP 3.4 Disease and Vector Control	7,000,000	-	7,000,000	0.0%
SP 3.5 Food Safety And Quality Control	SP 3.5 Food Safety And Quality Control	5,500,000	-	5,500,000	0.0%
SP 3.6 Leather development	SP 3.6 Leather development		-	-	
SP 3.7 Veterinary Extension Services	SP 3.7 Veterinary Extension Services	3,600,000	-	3,600,000	0.0%

SP 3.8 Breeding and AI Subsidy programme	SP 3.8 Breeding and AI Subsidy programme	3,000,000	-	3,000,000	0.0%
Programme 4: Fisheries development and management	Programme 4: Fisheries development and management		-	-	
SP 4.1 Fisheries extension service and training	SP 4.1 Fisheries extension service and training	3,000,000	-	3,000,000	0.0%
SP 4.2 Fisheries product value-chain development	SP 4.2 Fisheries product value-chain development	3,500,000	-	3,500,000	0.0%
Programme 5: Cooperatives Development and Management	Programme 5: Cooperatives Development and Management		-	-	
SP 5.1 Cooperatives extension service and training (Co-operative Governance (Training))	SP 5.1 Cooperatives extension service and training (Co-operative Governance (Training))	9,800,000	-	9,800,000	0.0%
SP 5.2 Cooperatives Audit Services	SP 5.2 Cooperatives Audit Services	1,500,000	-	1,500,000	0.0%
SP 5.3 Production, Agro processing, value addition & Marketing (Input and Infrastructural Support to Cooperatives)	SP 5.3 Production, Agro-processing, value addition & Marketing (Input and Infrastructural Support to Cooperatives)	5,800,000	-	5,800,000	0.0%
Programme 6: Institutional Development and Management	Programme 6: Institutional Development and Management				
SP 6.1 Mabanga ATC Administration management services	SP 6.1 Mabanga ATC Administration management services		-	-	
SP 6.2 Agricultural Enterprise Development (ATC)	SP 6.2 Agricultural Enterprise Development (ATC)	5,000,000	-	5,000,000	0.0%
SP 6.3 Infrastructural development (ATC)	SP 6.3 Infrastructural development (ATC)	24,500,000	-	24,500,000	0.0%
SP 6.4 Agricultural mechanization extension	SP 6.4 Agricultural mechanization extension	-	-	-	
SP 6.5 Tractor hire services	SP 6.5 Tractor hire services	5,000,000	-	5,000,000	0.0%

SP 6.6 General administrative services (CFF)	SP 6.6 General administrative services (CFF)		-	-	
SP 6.7 Technology transfer (CFF)	SP 6.7 Technology transfer (CFF)	-	-	-	

Programme	Sub- Programme	Approved Budget (Kshs)	Actual Payments (Kshs)	Variance (Kshs.)	Absorption (%)
SP 6.8 Operational development (CFF)	SP 6.8 Operational development (CFF)	3,800,000	-	3,800,000	0.0%
SP 6.9 Infrastructural development (CFF)	SP 6.9 Infrastructural development (CFF)	4,050,000	-	4,050,000	0.0%
NARIGP	NARIGP	280,530,114	-	280,530,114	0.0%
ASDSP II	ASDSP II	30,756,000	-	30,756,000	0.0%
Ward Based Projects	Ward Based Projects	59,461,000	-	59,461,000	0.0%
Total Expenditure	Total Expenditure	1,118,177,025	240,287,749	877,889,276	21.5%
HEALTH & SANITATION					
Programme 1: General Administration and Planning, and Support Services	Programme 1: General Administration and Planning, and Support Services			-	
SP 1: Health Administration Planning and support services	SP 1: Health Administration Planning and support services	332,856,809	81,389,568	251,467,241	24.5%
Human resources	Human resources	2,294,141,122	1,097,666,530	1,196,474,592	47.8%
SP3. Health Infrastructure	SP3. Health Infrastructure	262,710,027	5,410,906	257,299,121	2.1%
Programme 2: Preventive Promotive and Rehabilitative	Programme 2: Preventive Promotive and Rehabilitative		-	-	
SP 2: Communicable and non-communicable	SP 2: Communicable and non-communicable	18,005,084	-	18,005,084	0.0%
SP 2: Health Promotion services	SP 2: Health Promotion services	6,000,000	-	6,000,000	0.0%
SP 3: Disease surveillance	SP 3: Disease surveillance	2,746,938	-	2,746,938	0.0%
SP 4: Community health services	SP 4: Community health services	78,072,000	-	78,072,000	0.0%
Programme 3: Curative & health Services	Programme 3: Curative & health Services		-	-	

SP 3: Routine Medical Services	SP 3: Routine Medical Services	424,865,820	-	424,865,820	0.0%
SP 3: Blood Bank Services	SP 3: Blood Bank Services	10,000,000	-	10,000,000	0.0%
Programme 4: Health Research	Programme 4: Health Research	8,200,000	-	8,200,000	0.0%
SP 4: Capacity Development	SP 4: Capacity Development	8,200,000	-	8,200,000	0.0%
Programme 5: Maternal and Child Health	Programme 5: Maternal and Child Health		-	-	
SP 5: Maternity Services	SP 5: Maternity Services	52,969,787	-	52,969,787	0.0%
SP 5: Immunization Services	SP 5: Immunization Services	1,500,000	-	1,500,000	0.0%
Total Expenditure	Total Expenditure	3,500,267,587	1,184,467,004	2,315,800,583	33.8%
ROADS & PUBLIC WORKS			-	-	
Transport infrastructure development and management	Transport infrastructure development and management	1,276,068,343.05	423,964,171	852,104,173	33.2%

Programme	Sub- Programme	Approved Budget (Kshs)	Actual Payments (Kshs)	Variance (Kshs.)	Absorption (%)
Public safety and transport operations	Public safety and transport operations	10,440,000.00	-	10,440,000	0.0%
Building standards and other civil works	Building standards and other civil works	3,537,534.00	-	3,537,534	0.0%
General administration, planning and support services	General administration, planning and support services	304,822,645.95	61,862,426	242,960,220	20.3%
Total Expenditure	Total Expenditure	1,594,868,523.00	485,826,597	1,109,041,926	30.5%
WATER & TOURISM			-	-	
Programme 1: General Administration Planning and support Services	Programme 1: General Administration Planning and support Services			-	
SP. Human Resources Management	SP. Human Resources Management	71,513,750	25,296,086	46,217,664	35.4%
SP. Policy and Legal Framework formulation	SP. Policy and Legal Framework formulation	1,000,000	-	1,000,000	0.0%

SP. Marking of international/national events	SP. Marking of international/national events	4,800,000	2,389,995	2,410,005	49.8%
SP. Annual devolution conference	SP. Annual devolution conference	3,000,000	-	3,000,000	0.0%
Programme 2: Water and Sewerage Services Management	Programme 2: Water and Sewerage Services Management			-	
SP Water Services Provision	SP Water Services Provision	223,750,387	-	223,750,387	0.0%
SP. Rig operation and maintenance	SP. Rig operation and maintenance	12,706,110	-	12,706,110	0.0%
SP. Stakeholders engagement (water users association)	SP. Stakeholders engagement (water users association)	4,800,000	-	4,800,000	0.0%
SP. KOICA counterpart funding	SP. KOICA counterpart funding	16,553,051	-	16,553,051	0.0%
SP. Sub- County operations	SP. Sub- County operations	3,200,000	-	3,200,000	0.0%
SP. Routine Maintenance of water supplies	SP. Routine Maintenance of water supplies	2,400,000	-	2,400,000	0.0%
SP. Office operation and maintenance	SP. Office operation and maintenance	128,284,669	24,671,501	103,613,168	19.2%
Programme 3: Integrated Solid Waste Management	Programme 3: Integrated Solid Waste Management			-	
SP. Dumpsite Management	SP. Dumpsite Management	12,850,705	-	12,850,705	0.0%
SP. Garbage collection and transportation	SP. Garbage collection and transportation	152,729,272	105,000,594	47,728,678	68.7%
TOTAL Expenditure	TOTAL Expenditure	637,587,944.00	157,358,176	480,229,768	24.7%
EDUCATION AND VOCATIONAL TRAINING			-	-	
Programme 1: General Administration, Planning and Support Services				-	

Programme	Sub- Programme	Approved Budget (Kshs)	Actual Payments (Kshs)	Variance (Kshs.)	Absorption (%)
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SP 1: Salaries and allowances	SP 1: Salaries and allowances	1,025,278,219.00	476,241,603	549,036,616	46.4%
SP 2: Policy formulation	SP 2: Policy formulation	1,600,000.00	-	1,600,000	0.0%
SP3: Administration and support services	SP3: Administration and support services	9,600,000.00	18,670,250	(9,070,250)	194.5%
Sp4: Capacity building and stakeholders forum	Sp4: Capacity building and stakeholders forum	6,800,000.00	-	6,800,000	0.0%
Sp5: Planning and financial management	Sp5: Planning and financial management	3,800,000.00	-	3,800,000	0.0%
SP7:Monitoring and Evaluation, feasibility studies	SP7:Monitoring and Evaluation, feasibility studies	1,800,000.00	-	1,800,000	0.0%
SP8:Good Governance	SP8:Good Governance	2,500,000.00	-	2,500,000	0.0%
SP9:Other expenses	SP9:Other expenses	8,283,956.80	-	8,283,957	0.0%
Programme 2: Early Childhood Education Development			-	-	
Sp1: Quality Assurance and Standards	Sp1: Quality Assurance and Standards	800,000.00	-	800,000	0.0%
Sp2: Curriculum implementation	Sp2: Curriculum implementation	1,000,000.00	-	1,000,000	0.0%
Sp3: learning materials	Sp3: learning materials	1,600,000.00	-	1,600,000	0.0%
SP4:Annual conference for Education stakeholders	SP4:Annual conference for Education stakeholders	1,520,043.00	-	1,520,043	0.0%
SP4:Annual conference for ECDE teachers	SP4:Annual conference for ECDE teachers	1,800,000.00	-	1,800,000	0.0%
SP5:Monitoring and evaluation	SP5:Monitoring and evaluation	800,000.00	-	800,000	0.0%
SP6:Commisioning of ECDE classrooms	SP6:Commisioning of ECDE classrooms	1,400,000.00	-	1,400,000	0.0%
SP6 : Infrastructure development	SP6 : Infrastructure development	115,430,000.00	-	115,430,000	0.0%
SP9:Pending bills	SP9:Pending bills	2,537,714.00	-	2,537,714	0.0%
PROGRAMME 3: VO-CATIONAL TRAINING CENTRES				-	
Sp1: Tuition support grant	Sp1: Tuition support grant	60,525,266.00	29,900,000	30,625,266	49.4%

Sp2:Tools and equipment for VTC	Sp2:Tools and equipment for VTC	4,337,378.00	-	4,337,378	0.0%
Sp3:Construction of Centre of Excellence	Sp3:Construction of Centre of Excellence	47,000,000.00	3,351,421	43,648,579	7.1%
Sp4: Quality assurance and standards	Sp4: Quality assurance and standards	1,000,000.00	-	1,000,000	0.0%
SP5: Joint Vocational Training Graduation	SP5: Joint Vocational Training Graduation	1,600,000.00	-	1,600,000	0.0%
SP6: VTC instructor annual conference	SP6: VTC instructor annual conference	2,000,000.00	-	2,000,000	0.0%
SP7:Community sensitization	SP7:Community sensitization	1,000,000.00	-	1,000,000	0.0%
SP8:Monitoring and Evaluation	SP8:Monitoring and Evaluation	1,000,000.00	-	1,000,000	0.0%

Programme	Sub- Programme	Approved Budget (Kshs)	Actual Payments (Kshs)	Variance (Kshs.)	Absorption (%)
PROGRAMME 4: EDU-CATIONAL SUPPORT SCHEME				-	
Sp1: Education support and bursary scheme	Sp1: Education support and bursary scheme	350,000,000.00	175,000,000	175,000,000	50.0%
TOTAL Education	TOTAL Education	1,655,012,576.80	703,163,274	951,849,303	42.5%
Trade, Energy & Industrialisation.	Trade, Energy &Industrialisation.		-	-	
Trade and Enterprise Development	Trade and Enterprise Development	1,900,000	-	1,900,000	0.0%
Market Infrastructure Development	Market Infrastructure Development	25,541,750	-	25,541,750	0.0%
Energy Development and Management	Energy Development and Management	22,780,506	-	22,780,506	0.0%
Salaries and emoluments	Salaries and emoluments	25,063,211	12,282,504	12,780,707	49.0%
General Administration, Planning and Support Services	General Administration, Planning and Support Services	31,523,605	19,423,650	12,099,955	61.6%
CEF	CEF	30,846,000	-	30,846,000	0.0%
Supplier's Credit	Supplier's Credit	3,235,741	-	3,235,741	0.0%
Total Expenditure Trade	Total Expenditure Trade	140,890,813	31,706,154	109,184,659	22.5%
LANDS AND URBAN PLANNING			-	-	

Programme 1: General Administration, Planning and Support services	Programme 1: General Administration, Planning and Support services			-	
SP 1: Institutional accountability, efficiency and effectiveness in service delivery	SP 1: Institutional accountability, efficiency and effectiveness in service delivery	52,944,141	24,353,599	28,590,542	46.0%
SP 2: Human resource development and management	SP 2: Human resource development and management	5,745,622	-	5,745,622	0.0%
Programme 2: Land Resource Survey/Mapping and Management	Programme 2: Land Resource Survey/Mapping and Management		-	-	
SP 1: Land acquisition	SP 1: Land acquisition	17,700,000	-	17,700,000	0.0%
SP 2: Survey of government land quality control of survey activities	SP 2: Survey of government land quality control of survey activities	4,000,000	-	4,000,000	0.0%
Programme 3: County Physical Planning and Infrastructure	Programme 3: County Physical Planning and Infrastructure		-	-	
SP 1: Physical Planning and Urban Development	SP 1: Physical Planning and Urban Development	-	-	-	
SP 2: Infrastructural development	SP 2: Infrastructural development	-	-	-	
Total Land	Total Land	80,389,763	24,353,599	56,036,164	30.3%
HOUSING DEPARTMENT			-	-	

Programme	Sub- Programme	Approved Budget (Kshs)	Actual Payments (Kshs)	Variance (Kshs.)	Absorption (%)
Programme 1 General Administration, Planning and Support services	Programme 1 General Administration, Planning and Support services			-	
SP 1: salaries and emoluments	SP 1: salaries and emoluments	8,054,246	4,132,722	3,921,524	51.3%
SP 2: Administrative Services	SP 2: Administrative Services	11,189,854	7,818,640	3,371,214	69.9%

SP 3: Research and Development	SP 3: Research and Development	6,260,298	-	6,260,298	0.0%
SP 4: Human resource development and management	SP 4: Human resource development and management	939,045	-	939,045	0.0%
Programme 2 Housing development and Human Settlement	Programme 2 Housing development and Human Settlement		-	-	
SP 1: Estate Management	SP 1: Estate Management	2,175,650	-	2,175,650	0.0%
SP 2: Housing Development	SP 2: Housing Development	8,000,000	-	8,000,000	0.0%
sp3: Housing Grant	sp3: Housing Grant	50,000,000		50,000,000	0.0%
Total Housing	Total Housing	86,619,093	11,951,362	74,667,731	13.8%
BUNGOMA MUNICIPALITY			-	-	
Programme I: Urban Economy, General Administration, Planning and Support services	Programme I: Urban Economy, General Administration, Planning and Support services			-	
SP 1.1: Human Resource Capacity Development and Management	SP 1.1: Human Resource Capacity Development and Management	3,898,202	-	3,898,202	0.0%
SP 1.2: General Administration and Support Services	SP 1.2: General Administration and Support Services	5,091,815	5,669,160	(577,345)	11.3%
SP 1.3: Planning and Financial Management	SP 1.3: Planning and Financial Management	2,178,239	-	2,178,239	0.0%
SP 1.4: Institutional Accountability, Leadership, Efficiency and Effectiveness	SP 1.4: Institutional Accountability, Leadership, Efficiency and Effectiveness	2,430,000	-	2,430,000	0.0%
SP 1.5: Public Participation and Outreach Services	SP 1.5: Public Participation and Outreach Services	2,940,000	-	2,940,000	0.0%
Programme III: Urban Infrastructure Development and Management	Programme III: Urban Infrastructure Development and Management		-	-	

SP 3.1: Urban Transport and Infrastructure	SP 3.1: Urban Transport and Infrastructure	109,887,700	-	109,887,700	0.0%
Total Expenditure	Total Expenditure	126,425,956.00	5,669,160	120,756,796	4.5%
Kimilili Municipality			-	-	
Programme 1: General Administration, Planning and Support services	Programme 1: General Administration, Planning and Support services			-	

Programme	Sub- Programme	Approved Budget (Kshs)	Actual Payments (Kshs)	Variance (Kshs.)	Absorption (%)
SP1: General Adm planning and support services	SP1: General Adm planning and support services	13,410,066	3,921,685	9,488,381	29.2%
SP2: Administration and HR Services	SP2: Administration and HR Services	1,745,987	-	1,745,987	0.0%
Programme 2: Urban Infrastructure Development and management	Programme 2: Urban Infrastructure Development and management		-	-	
Infrastructure. Housing and public works	Infrastructure. Housing and public works	191,089,400	-	191,089,400	0.0%
Total Expenditure	Total Expenditure	206,245,453	3,921,685	202,323,768	1.9%
Grand Total Lands, Housing & municipality	Grand Total Lands, Housing & municipality	499,680,265	45,895,807	453,784,458	9.2%
			-	-	
FINANCE AND ECONOMIC PLANNING			-	-	
Economic development planning and coordination services	Economic development planning and coordination services	20,855,973	31,940,155	(11,084,182)	153.1%
Monitoring and evaluation services	Monitoring and evaluation services	27,737,494	8,817,560	18,919,934	31.8%
Public finance management	Public finance management	156,243,550	-	156,243,550	0.0%
Human Resources Management	Human Resources Management	701,815,431	337,261,458	364,553,973	48.1%
General administration, planning, policy	General administration, planning, policy coordination and support services	211,323,836	115,359,332	95,964,504	54.6%

coordination and support services					
Total Expenditure	Total Expenditure	1,117,976,284.00	493,378,504	624,597,780	44.1%
PUBLIC ADMINISTRATION			-	-	
Public service Management and Administration	Public service Management and Administration			-	
General administration, planning and support services	General administration, planning and support services	290,495,281	153,350,799	137,144,482	52.8%
Public Participation, Civic Education and outreach services	Public Participation, Civic Education and outreach services	7,400,000	-	7,400,000	0.0%
Service Delivery and Organizational Transformation	Service Delivery and Organizational Transformation	17,000,000	-	17,000,000	0.0%
Office of the County Secretary, ICT and County Attorney	Office of the County Secretary, ICT and County Attorney			-	
General administration, planning and support services	General administration, planning and support services	204,918,153	61,424,291	143,493,862	30.0%
Kenya Devolution Support Programme	Kenya Devolution Support Programme	112,815,048	46,674,105	66,140,943	41.4%
ICT and information management services	ICT and information management services	29,847,901	-	29,847,901	0.0%

Programme	Sub- Programme	Approved Budget (Kshs)	Actual Pay-ments (Kshs)	Variance (Kshs.)	Absorption (%)
Total Expenditure	Total Expenditure	662,476,383	261,449,195	401,027,188	39.5%
GENDER AND YOUTHS			-	-	
Programme 1: General Administration, Planning and Support services	Programme 1: General Administration, Planning and Support services			-	
Sp 1.2 Administrative services	Sp 1.2 Administrative services	35,184,006	38,762,689	(3,578,683)	110.2%
SP 1. 2.Compansation to employees	SP 1. 2.Compansation to employees	49,731,362	22,349,977	27,381,385	44.9%

1.3 Staff training	1.3 Staff training	2,000,000	-	2,000,000	0.0%
Sp1.4 DHRC Meeting	Sp1.4 DHRC Meeting	1,000,000	-	1,000,000	0.0%
Sp1.5staff bonding	Sp1.5staff bonding	1,200,000	-	1,200,000	0.0%
1.7 Planning and Budgeting	1.7 Planning and Budgeting	2,500,000	-	2,500,000	0.0%
Programme 2: Cultural Development and Management	Programme 2: Cultural Development and Management		-	-	
SP 2. 1Development Historical and cultural sites	SP 2. 1Development Historical and cultural sites	8,579,874	-	8,579,874	0.0%
SP 2. 2. Promotion of communities culture	SP 2. 2. Promotion of communities culture	6,500,000	-	6,500,000	0.0%
SP 2.3 Sports and cultural association	SP 2.3 Sports and cultural association	12,000,000	-	12,000,000	0.0%
SP2.4 Liquor and Licensing	SP2.4 Liquor and Licensing	2,500,000	-	2,500,000	0.0%
Programme:3.0 Gender Equality And Empowerment Of Vulnerable Groups	Programme:3.0 Gender Equality And Empowerment Of Vulnerable Groups		-	-	
Sp3.1 Gender equality framework	Sp3.1 Gender equality framework	5,500,000	-	5,500,000	0.0%
Sp3.2 Gender empowerment	Sp3.2 Gender empowerment	4,000,000	-	4,000,000	0.0%
Sp3.3 Gender mainstreaming	Sp3.3 Gender mainstreaming	2,000,000	-	2,000,000	0.0%
Sp3.4 Disability mainstreaming	Sp3.4 Disability mainstreaming	2,000,000	-	2,000,000	0.0%
Programme4.0 Sports Facility Development and Management	Programme4.0 Sports Facility Development and Management			-	
Sp 4.1Development of sports facility	Sp 4.1Development of sports facility	216,887,354	139,936,716	76,950,638	64.5%
Programme5.0 Sports talent development and management	Programme5.0 Sports talent development and management	1,649,000	-	1,649,000	0.0%
5.1Sports and talent development established	5.1Sports and talent development established	1,649,000	-	1,649,000	0.0%
Total Expenditure	Total Expenditure	354,880,596	201,049,382	153,831,214	56.7%
PUBLIC SERVICE					

Programme	Sub- Programme	Approved Budget (Kshs)	Actual Pay-ments (Kshs)	Variance (Kshs.)	Absorption (%)
Programme 1: General Administration, Planning and Support services	Programme 1: General Administration, Planning and Support services				
SP 1. 1 Administrative service	SP 1. 1 Administrative service	17,511,117	10,205,308	7,305,809	58.3%
Programme 2: (Human Resource Management and Development)	Programme 2: (Human Resource Management and Development)		3,127,706	(3,127,706)	0.0%
SP 2. 1 Human Resource Management	SP 2. 1 Human Resource Management	4,305,949	3,127,706	1,178,243	72.6%
SP 2. 2. Human Resource Development	SP 2. 2. Human Resource Development	4,000,000	-	4,000,000	0.0%
Programme 3:(Governors and National Values	Programme 3:(Governors and National Values		-	-	
SP 3. 1Quality Assurance	SP 3. 1Quality Assurance	2,702,854	-	2,702,854	0.0%
SP 3. 2 ethics governors and national	SP 3. 2 ethics governors and national	5,195,000	-	5,195,000	0.0%
Total Expenditure	Total Expenditure	33,714,920	16,460,720	17,254,200	48.8%
GOVERNORS & D.GOVERNORS			-	-	
Programme 1: General Administration planning & support	Programme 1: General Administration planning & support	513,714,827	212,098,934	301,615,893	41.3%
Programme 2: County Executive Committee Affairs	Programme 2: County Executive Committee Affairs	-	-	-	
Programme 3: County Strategic and Service Delivery.	Programme 3: County Strategic and Service Delivery.	-	-	-	
Total Expenditure	Total Expenditure	513,714,827	212,098,934	301,615,893	41.3%
COUNTY ASSEMBLY				-	
General Administration and Support Services	General Administration and Support Services	674,764,545.00	189,486,251	485,278,294	28.1%
Legislation services	Legislation services	18,377,800.00	217,796	18,160,004	1.2%

Oversight	Oversight	41,656,284.00	22,459,668	19,196,616	53.9%
Representation and outreach services	Representation and outreach services	186,380,876.00	141,239,375	45,141,501	75.8%
General Infrastructure	General Infrastructure	20,000,000.00	-	20,000,000	0.0%
		941,179,505	353,403,090	587,776,415	37.5%
Grand Total		12,770,427,249	4,386,544,587	8,383,882,662	34.3%

Source: Bungoma County Treasury

Programmes with high levels of implementation based on absorption rates were: Representation and outreach services in the County Assembly at 75.8 per cent, Human Resource Management in the Department of CPSB at 27.6 per cent, Human Resource Management in the Department of CPSB at 27.6 per cent, Administrative Services in the Department of Gender and Culture at 110.2 per cent, General Administration and Support Services in the Department of Lands at 111.3 per cent, and Garbage collection and transportation in the Department of Tourism at 68.7 per cent of budget allocation.

3.4.12 Key Observations and Recommendations

In the course of overseeing and reporting on the implementation of the County budget, the OCoB identified the following challenges which hampered effective budget implementation;

1. Late submission of financial reports by the County Treasury to the Controller of Budget, which affected timely preparation of budget implementation report
2. Low absorption of development funds as indicated by the expenditure of Kshs.595.10 million in the first half of FY 2021/22 from the annual development budget allocation of Kshs.3.77 billion. The development expenditure represented 18.5 per cent of the annual development budget.
3. The underperformance of own-source revenue at Kshs.123.44 million against an annual projection of Kshs.591.52 million, representing 24.7 per cent of the annual target.
4. A high wage bill. Expenditure on compensation to employees was 40.5 per cent of the first half proportional revenue of Kshs.6.38 billion, thus constraining funding to other programmes.

The County should implement the following recommendations to improve budget execution;

- i. The County Treasury should ensure timely preparation and submission of financial reports to the Office of the Controller of Budget in line with Section 166 of the PFM Act, 2012.

- ii. The County should identify and address issues causing delays in implementing development projects.
- iii. The County should address its revenue performance to ensure the approved budget is fully financed.
- iii. The County Public Service Board should establish an optimal staffing structure to ensure expenditure on personnel emoluments complies with Regulation 25 (1) (b) of the Public Finance Management (County Governments) Regulations, 2015.

ANNEX 1: PROJECTS IMPLEMENTED IN THE SECOND QUARTER FY 2021/22

HALF YEAR PROJECT IMPLEMENTATION REPORT YEAR 2021/22

N o s	Project Name	(Location of the Project)	Annual Budget Allocation (Kshs.)	Exchequer Issues (Kshs.)	Actual Expenditure (Kshs.)	Absorption (%)	Implementation Status
	AGRICULTURE, COOPERATIVE & LIVESTOCK						
1	Purchase and delivery of certified fertilizer for Farm Input Support (220 beneficiaries per ward) - All 45 Wards	All 45 Wards	58,344,000.00	29,172,000.00	29,172,000.00	50%	Ongoing
2	Purchase and delivery of certified maize seed for Farm Input Support (220 beneficiaries per ward) - All 45 Wards	All 45 Wards	21,746,400.00			0%	Ongoing
3	Industrial Crop Development (Avocado, mango, macadamia, passion fruits)	All 45 Wards	0				Ongoing
4	Cotton seed	Sirisia and Bumula	2,000,000.00			0%	Ongoing
5	Potato seed	Select Wards	4,880,000.00			0%	Ongoing
6	Purchase and installation of a diffuse light store for storing potatoes(cold storage)	Mt. Elgon	1,000,000.00			0%	New
7	Rain gun Irrigation Kits	All 9 Sub counties	1,080,000.00			0%	New
8	Machinery Shed for AMC	Mabanga ATC	3,200,000.00			0%	New
9	Procurement of Chicken Incubators for the ATC	Mabanga ATC	2,000,000.00			0%	
10	Completion of water distribution project at Mabanga ATC	Mabanga ATC	3,200,000.00			0%	Ongoing
11	Renovation of Hostels at the ATC	Mabanga ATC	5,560,000.00			0%	Ongoing
12	Completion of the dairy unit at the ATC of dairy unit at Mabanga ATC	Mabanga ATC	1,600,000.00			0%	Ongoing
13	Purchase of a standby generator at Mabanga ATC (For uninterrupted power supply to support incubators/hatchery and water supply)	Mabanga ATC	2,960,000.00			0%	New
14	Completion of Tongaren Maize Mill	Tongaren	8,000,000.00			0%	Ongoing
15	Establishment of Agribusiness Market in Chwele	Chwele	20,000,000.00			0%	New
16	Ward Based Projects		59,461,000.00			0%	New

17	Fertilizer and maize seed Pending Bills arising from FY 2020/21		45,493,542.00			0%	Complete
18	Livestock and Fisheries						
19	AI Subsidy program	All 45 Wards	2,400,000.00			0%	Ongoing
20	Establishment of a dairy processing plant (Completion of building)	Webuye	35,500,000.00	17,663,477.00	17,663,477.00	50%	Ongoing
21	Procurement and Installation of auxiliary equipment for the Milk Processing Plant	Webuye	20,800,000.00			0%	Ongoing
22	Procurement, Installation and Commissioning of milk processing plant line (2700lts/hr)	Webuye	40,000,000.00			0%	Ongoing
23	Purchase and delivery of fish feeds at Chwele fish farm	Chwele Fish Farm	1,600,000.00			0%	Ongoing
24	Construction of catering facility and ablution block	Chwele Fish Farm	2,800,000.00			0%	New
25	Rehabilitation of Chwele Dam	Chwele Fish Farm	4,000,000.00			0%	New
26	Desiltation of Ponds and flood control	Chwele Fish Farm	1,600,000.00			0%	New
27	Procurement of Aquaculture equipment- nets, water testing kits; a set per subcounty for farmer extension services	All 9 Sub counties	2,400,000.00			0%	Ongoing
28	Renovation of slaughter houses	(Bungoma, Kimilili, Webuye)	2,800,000.00			0%	Ongoing
29	Establishment of Auction Rings	Chepkube (Bungoma Town), Dorofu, Kimilili, Webuye	4,000,000.00			0%	New
30	Cooperatives Development						
31	Purchase of coffee seeds	Coffee Societies	2,000,000.00			0%	Ongoing
32	Calibration of machines and sieve installation at Musese Coffee Mill	Musese	600,000.00			0%	Ongoing
33	Rehabilitation of 3 Coffee factories - Lukusi, Kituni and Misikhu	Lukusi, Kituni and Misikhu	0				Ongoing
34	Establishment of Coffee drying tables for Coffee Cooperative Societies		3,200,000.00			0%	Ongoing
35	Development Partner (Donor) Funded Projects - Conditional Grants						

36	NARIGP		280,530,114.00			0%	Ongoing
37	ASDSP		30,756,000.00			0%	Ongoing
	TOTAL PROJECTS		675,511,056.00	46,835,477.00	46,835,477.00	1	
	HEALTH AND SANITATION						
1	Expansion at Chemwa dispensary	Chemwa dispensary	2,450,434	1,885,138	1,885,138	77%	2020/21 carry over project
2	Construction of maternity ward at Lukhokwe dispensary	Lukhokwe dispensary	2,175,650			0%	2020/21 carry over project
3	Construction of surgical ward in Naitiri Hospital	Naitiri Hospital	5,801,735			0%	2020/21 carry over project
4	Construction at Maternity wing at kamusinde dispensary	Kamusinde dispensary	2,000,000			0%	New project
5	Construction at Nasusi dispensary	Nasusi dispensary	2,500,000			0%	New project
6	Construction of Talitia dispensary	Talitia dispensary.	4,626,085			0%	2020/21 carry over project
7	Construction of Maternity wing at Mulachi dispensary	Mulachi dispensary	2,228,844			0%	New project
8	Construction at Maternity wing at musikoma dispensary	musikoma dispensary	1,500,000			0%	2020/21 carry over project
9	Construction of staff house at Lurare dispensary	Lurare dispensary	1,500,000			0%	New project
10	Construction of ward at Kabula dispensary	Kabula dispensary	3,626,085			0%	2020/21 carry over project

11	Construction of ward in Mt. Elgon Hospital	Mt. Elgon Hospital	7,252,169			0%	2020/21 carry over project
12	Construction of ward at Chwele Hospital	Chwele Hospital	5,600,000			0%	2020/21 carry over project
13	Construction of ward at Cheptais Hospital	Cheptais Hospital	7,252,169			0%	2020/21 carry over project
14	Construction of orthopaedic ward, renal, and ICU unit at Webuye Hosp	Webuye Hosp	10,252,169	3,525,768	3,525,768	34%	2020/21 carry over project
15	Construction of 2door pit latrine and lab room at Sikulu disp	Sikulu disp	3,000,000			0%	New project
16	Completion of Kamuneru dispensary	Kamuneru dispensary	800,000			0%	2020/21 carry over project
17	Purchase of land for Nakalira dispensary	Nakalira dispensary	1,600,000			0%	New project
18	Purchase of land for Khaweli dispensary	Khaweli dispensary	1,600,000			0%	New project
19	Construction of Sulwe dispensary	Sulwe dispensary	5,000,000			0%	New project
20	Construction of pit latrine at Daraja Mungu dispensary	Daraja Mungu dispensary	1,000,000			0%	New project
21	Construction of Laboratory at Sinoko SCH	Sinoko SCH	4,500,000			0%	New project
22	Construction of Laboratory room at Kitabisi disp	Kitabisi disp	1,000,000			0%	New project
23	Construction of psychiatric ward at BCRH	BCRH	4,800,000			0%	New project
24	Renovation of BCRH	BCRH	7,000,000			0%	New project
25	Renovation of Webuye County Hospital	Webuye County Hospital	6,000,000			0%	New project

2 6	Completion of Tamulega dispensary	Tamulega dispensary	1,000,000			0%	New project
2 7	Construction of oxygen plant at BCRH	BCRH	30,000,000			0%	New project
2 8	Construction of theatre at Bokoli hospital	Bokoli hospital	10,296,800			0%	New project
2 9	Construction of maternity wing at Mwaimwai dispensary	Mwaimwai dispensary	1,557,450			0%	New project
3 0	Construction of Maternity block at Kamukuywa dispensary	Kamukuywa dispensary	8,000,000			0%	New project
3 1	Construction of a 300 Bed capacity Maternal and Child Health Unit at Bungoma County Referral Hospital (BCRH)	BCRH	1,840,000			0%	New project
3 2	Construction of a Maternal and Child Health Unit at Sirisia Sub County Hospital	Sirisia Sub County Hospital	8,800,000			0%	New project
3 3	Acquisition of CT SCAN	BCRH	30,000,000			0%	New project
3 4	Procurement of fridges for Sango Naitiri, Kayaya, Bukokholo, Kolani and Kitabisi dispensaries	Naitiri, Kayaya, Bukokholo, Kolani and Kitabisi dispensaries	960,000			0%	New project
3 5	Purchase of generators	BCRH, Mt Elgon, Sirisia and Bumula hospitals	9,600,000			0%	New project
3 6	Ward based projects	Various wards	47,918,000			0%	New project
3 7	Sub Total		245,037,590	5,410,906	5,410,906	1	0
3 8	Construction of pit latrines at Namusasi dispensary	Namusasi dispensary	766,000			0%	New project
3 9	Construction of pit latrines at Netima and Chebukwabi markets	Netima and Chebukwabi markets	1,754,000			0%	New project
4 0	Construction of pit latrines at Mihuu market	Mihuu market	0			#DIV/o!	New project
4 1	Construction of pit latrines at Kimaeti market	Kimaeti market	1,200,000			0%	New project
4 2	Renovation of abolition block at Misikhu market	Misikhu market	900,500			0%	New project
4 3	Renovation of abolition block at Bungoma main market	Bungoma main market	1,000,000			0%	New project
4 4	Construction of pit latrines at Malomonye market	Malomonye market	745,890			0%	New project

4	Construction of pit latrines at Kuywa market	Kuywa market	850,000			0%	New project
4	Construction of pit latrines at Maraka ECDE	Maraka ECDE	950,000			0%	New project
4	Ward based sanitation projects		9,506,000			0%	
7							
	Sub total		17,672,390.00	0	0	#DIV/o!	0
	Total		262,709,980	5,410,906	5,410,906	#DIV/o!	0
	ROADS & PUBLI WORKS						
1	Upgrading of Misikhu Brigadier Road		60,000,000			0%	
2	Upgrading of Kanduyi - Sang'alo Jnctn Dual Carriage		350,000,000	212,156,395	212,156,395.10	61%	
3	Maintenance of Rural Roads (CEF)		451,195,500	170,388,649	170,388,648.85	38%	
4	Pre-feasibility Designs and Environmentation		8,800,000			0%	
5	Equipping of Fire Station		-				
6	Maintenance of Rural Roads (RMLF)		227,038,896	26,925,547	26,925,547	12%	
7	Bridges and Drainage		8,000,000			0%	
8	Lease of Gravel Pits		4,800,000.00			0%	
9	Framework Routine Maintenance		112,000,000			0%	
10	Supplier credit		192,298,049	14,493,580	14,493,580	8%	
	GRAND TOTAL		1,414,132,445	423,964,171	423,964,171	30%	
	WATER T AND TOURISM						
1	Extension of Chesikaki water project to Sirisia and Bumula Sub-County		17,000,000			0%	
2	Water intervension measures for Bumula sub-county		10,590,305			0%	
3	Rehabilitation and augmentation of Kaberwa, Maeni, Kamenju, Chesamisi and Kamukuywa water supply		27,590,304			0%	
4	REHABILITATION OF CIVIL WORKS						

5	Rehabilitation of Masielo water project(Bumula sub-county)	4,000,000			o%	
6	Rehabilitation of Masasabi water project (Sirisia sub-county)	5,000,000			o%	
7	Rehabilitation and augmentation of Myayi dam water project	5,000,000			o%	
8	Rehabilitation and upgrading of Khulwanda borehole	3,000,000			o%	
9	Extension of Kapsogom- Chepchepai-Cheptonon water project	3,000,000			o%	
10	Rehabilitation of water project in Mihuu ward	3,200,000			o%	
11	Purchase of workshop tools, spares and small equipments(drilling tools and accessories,borehole casing)	19,000,000			o%	
12	Supplier Credit	63,820,695			o%	
13	WARD BASED projects	99,473,500			o%	
14	Upgrading of Mareba Sipaki bore hole (Bumula)	4,000,000			o%	
15	Upgrading of Syekumulo water project(Bumula)	4,000,000			o%	
16	Upgrading of Sitikho Sec School bore hole (Webuye)	2,000,000			o%	
17	Upgrading of Karima hospital of borehole(Tongaren)	4,000,000			o%	
18	Upgrading of Sibumba borehole(Sirisia)	4,000,000			o%	
19	Upgrading of Namutokholo bore hole(Sirisia)	4,896,278				
20	Upgrading of Lurare borehole(sirisia)	4,000,000			o%	
	Total	287,571,082			o%	
	Environment					
21	Dumpsite development and management	12,850,705			o%	
22	Construction of Kaberwa Gate	12,706,110			o%	

2	Supplier Credit		5,035,632			0%	
3	Total		30,592,446			0%	
	GRAND TOTAL		318,163,528			0%	
	EDUCATION & VOCATIONAL TRAINING						
1	Construction of ECDE classroom		115,430,000			0%	
2	Unconditional grants for VTCs		60,525,266	29,900,000	29,900,000	49%	
3	Construction of Centres of excellence		47,000,000			0%	
4	Tools to work (equipping of VTCs)		4,337,378			0%	
5	Capitation of ECDE centres		0				
6	Implementation of bursary and scholarship		350,000,000	175,000,000	175,000,000	50%	
	TOTAL		577,292,644	204,900,000	204,900,000	35%	
	TRADE AND INDUSTRIALIZATION						
1	Installation of Streetlights		22,780,506			0%	
2	Development of Markets		25,541,750			0%	
3	Ward based projects		30,846,000			0%	
4	Supplier Credit		3,235,741			0%	
	Total		82,403,997			0%	
	LANDS & URBAN PLANNING						
1	Acquisition of land	Land bank	4,000,000			0%	New
2	Acquisition of land	Kapsokwony Fire station	4,000,000			0%	New
3	Procuring and Installation of Real Time Kinematics (RTK)	County Head quarters	4,000,000			0%	On-going
4	Ward based projects	W- Kamukuywa, Kapkateny, Kimili, South Bukusu, Matulo, Luuya/bwake, Siboti	9,700,000			0%	On-going
	Total		21,700,000			0%	
	Housing Department.						
5	KISP Grant		50,000,000			0%	
6	Renovation and refurbishment of 20 county residential houses	Kanduyi public works 6, Sirisia (malakisi 2, Tamuleg 2), Kimilili (cooperative houses 2), Bumula (Kimaeti health centre 6) Kabuchai 2	8,000,000			0%	New
7	Security fencing of county residential estates	Public work housing estate phase I	2,175,650			0%	New

8	Minor repairs of county houses	Kanduyi subcounty-drivers' quarters	1,878,089			0%	New
	Total		60,175,650			0%	
	Bungoma Municipality						
1	Upgrading of Pamus – Muyayi - Ndengelwa road to bitumen standard	Pamus, Muyayi and Ndengelwa areas in Bungoma Municipality	109,887,700			0%	New
	Total		109,887,700			0%	
	Kimilili Municipality						
1	Upgrading of urban roads.(Mukulima-Chesamis Road-)	Kimilili	141,089,400			0%	New
2	Upgrading of urban roads.(Kimilili Kamtiong-Dreamland road)	Kimilili	50,000,000			0%	New
	Total		191,089,400			0%	
	GRAND TOTAL		382,852,750			0%	
	PUBLIC ADMINISTRATION AND CS						
1	Supply for credit	Attached list	17,000,000.00			0%	
	TOTAL		17,000,000.00			0%	
	County Secretary						
1	Installation of big screens in the 9 sub counties to be integrated with the one in Kanduyi		0				Ongoing
2	Networking and LAN installation at Tongaren sub county		3,200,000			0%	Ongoing
3	Networking and LAN installation at Sirisia sub county		3,200,000			0%	Ongoing
4	Networking and LAN installation at Bumula sub county		2,400,000			0%	Ongoing
5	Networking and LAN installation at Mt. Elgon sub county		2,400,000			0%	Ongoing
6	Upgrade of the records management system		4,400,000			0%	Ongoing
7	Upgrading of the server and server room		4,103,875			0%	Ongoing
8	Pending bills		10,144,026			0%	Ongoing
	Total		29,847,901			0%	
	GRAND TOTAL		46,847,901.00			0%	
	GENDER AND YOUTH						

1	Construction of Multipurpose Hall in sanga'lo cultural centre	Kanduyi	4,463,899			0%	Ongoing
2	Acquire Bitabicha		1,600,000			0%	
	Total		6,063,899			0%	
	YOUTH						
3	Construction and modernization of Masinde Muliro stadium	Kanduyi s/c	189,116,354	139,936,715.85	139,936,715.85	74%	Ongoing at 46%
4	Construction of Nalondo stadium	Luuya/Bwake ward	9,600,000			0%	Ongoing
5	High Altitude		10,000,000			0%	Ongoing
6	Proposed construction of metallic stand at Tongaren stadium	Tongaren	4,000,000			0%	Ongoing
7	Ward based Projects		5,820,000			0%	Ongoing
	Total		218,536,354	139,936,716	139,936,716	64%	
	Grand Total		224,600,253	139,936,716	139,936,716	62%	
	TOTAL PROJECT AMOUNT		3,984,514,554.00	821,047,269.35	821,047,269.35	21%	