



COUNTY GOVERNMENT OF BUNGOMA

BUDGET IMPLEMENTATION REVIEW REPORT

FOR THE FIRST NINE MONTHS

FY 2021/22

FOREWORD

County Government Budget Implementation Review Report (CBIRR) for the first nine 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 March 2022. 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 nine months 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 third quarter of FY 2021/22 amounted to Kshs. 14.45 billion and comprised of Kshs. 4.48 billion (30 per cent) allocated to development and Kshs.9.97 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, County Government expect to receive Kshs.10.659 billion as the equitable share of revenue raised nationally and Kshs.1.488 billion from own revenue sources and Kshs. 1.009 from conditional grants. In addition, there a balance brought forward of Kshs. 230.67 million equitable share of revenue raised nationally and 1.057 billion conditional grants has been included in the first supplementary budget FY 2021/22.

The total funds available in the third quarter of FY 2021/22 amounted to Kshs.7.8 billion. This amount consisted of Kshs.7.09 billion equitable share of revenue raised nationally and disbursed by the National Treasury, Kshs.2.5 million from development partners, and Kshs.724 million raised from own sources.

The total expenditure was Kshs.6.66 billion representing an absorption rate of 46 per cent of the total annual Budget. Recurrent expenditure was Kshs.5.67 billion, representing 57 per cent of the annual recurrent budget while Development expenditure amounted to Kshs.992 million, representing an absorption rate of 22 per cent. A review of cumulative expenditure by economic classification showed that Kshs.3.5 billion (52.6 per cent) was spent on Personnel Emoluments, Kshs. 2.16 billion (32.5 per cent) on Operations and Maintenance, and Kshs.992 million (14.9 per cent) on Development Expenditure.

This report indicates budget implementation performance of all the departments for the third 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.

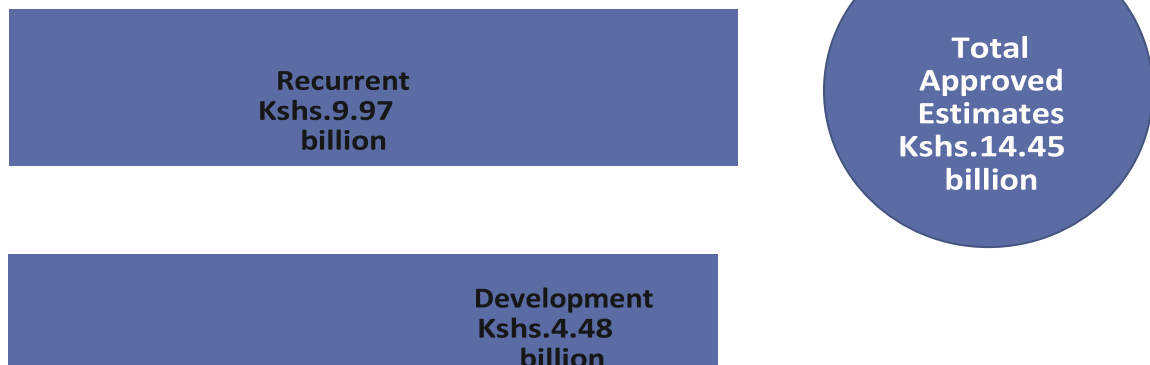
The information herein is useful to our stakeholders including; policy makers, County legislators, analysts, and the general public. While successful budget implementation depends on a number of factors within and outside of government, public participation and effective monitoring of its implementation 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

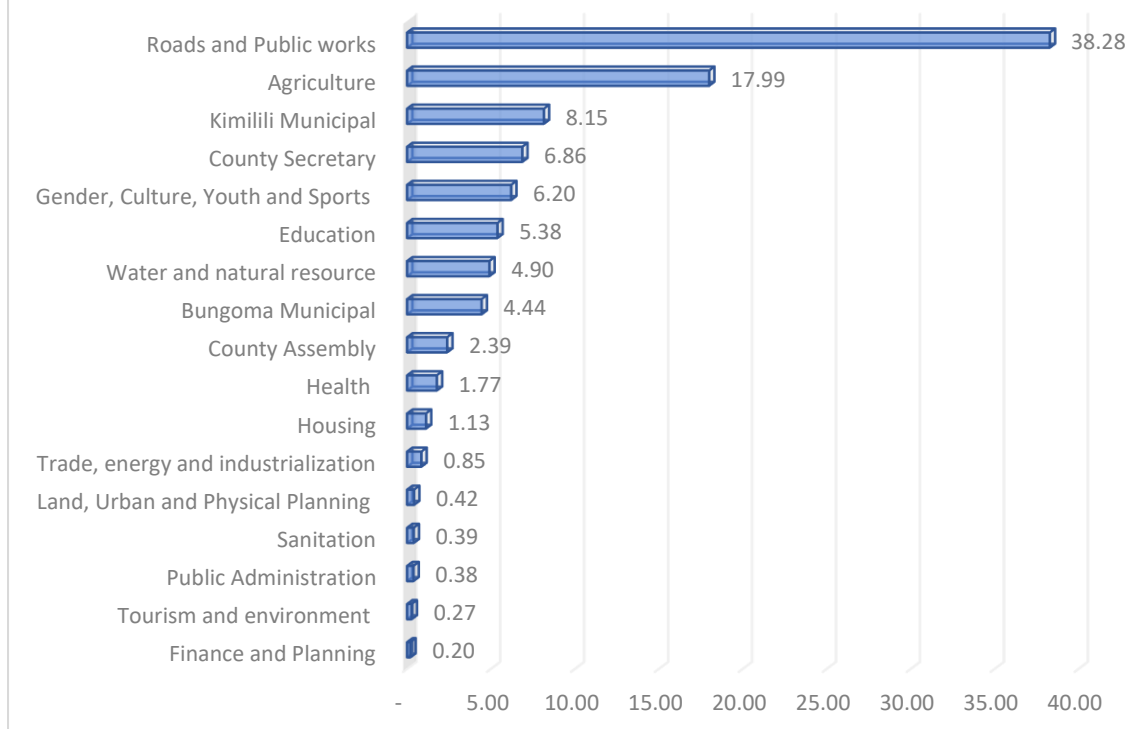
A-I-A	Appropriations in Aid
ASDSP	Agriculture Sector Development Support Programme
CARA	County Allocation of Revenue Act
CBEF	County Budget and Economic Forum
CBIRR	County Budget Implementation Review Report
CBK	Central Bank of Kenya
CECM-F	County Executive Committee Member for Finance
COB	Controller 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 Third Quarter FY 2021/22

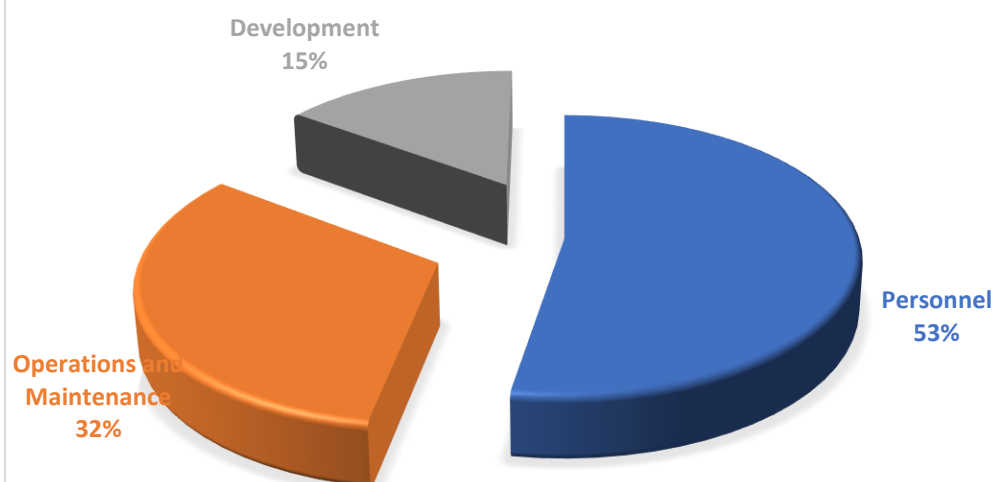
Equitable Share Kshs.7.088 billion

Conditional Grants
Kshs.2.5
Million

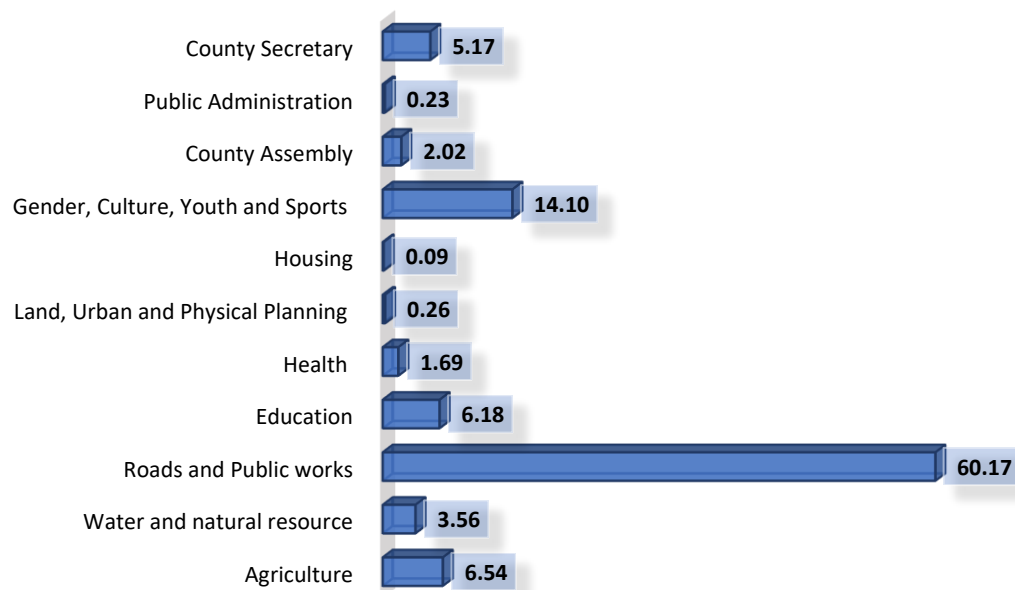
Own Source
Revenue
Kshs. 724
Million

Total
Revenue
Kshs. 7.8
billion

EXPENDITURE BY ECONOMIC CLASSIFICATION IN THE FIRST NINE MONTHS FY 2021/22



**3RD QUARTER FY 2021/22 DEVELOPMENT EXPENDITURE AS A
PERCENTAGE OF TOTAL EXPENDITURE**



1. INTRODUCTION

This is the nine-month 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 third 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 NINE MONTHS OF FY 2021/22

2.1 Introduction

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

2.2 Revenue Analysis

In the first nine months of FY 2021/22, the combined Bungoma County governments' budget approved by the County Assembly amounted to Kshs. 14.45 billion that comprised Kshs. 4.48 billion (31 per cent) allocated to development expenditure and Kshs. 9.97 billion (69 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.1.488 billion from own revenue sources and Kshs. 1.009 from conditional grants. In addition, there a balance brought forward of Kshs. 230.67 million equitable share of revenue raised nationally and 1.057 billion conditional grants has been included in the first supplementary budget FY 2021/22.

Own- Source Revenue

During the reporting period, County Governments generated a total of Kshs.282.2 million from local generated revenue, which was 37.8 per cent of the annual target of Kshs.746 million. The County Government collected Kshs. 442 million of Appropriation in Aid (AiA) against a target of Kshs. 741 million. This represented 59.7 per cent. Analysis of nine months own source revenue collection for July to March 2022 is shown in Table 2.1.

Table 2.1: Own Source Revenue Collection for the Period July to March 2022 of FY 2021/22

Revenue Stream	Annual Targeted Revenue (Kshs.)	First Nine Months of FY 2021/22 OSR Collection (Kshs.)	Variance (Kshs.)	% of Collection of OSR Against Annual Target
Local generated Revenue	746,811,602	282,172,088	464,639,514	37.8
Land Rates	74,681,160	18,194,687	56,486,473	24.4
Alcohol drinks licenses	11,202,174	4,414,000	6,788,174	39.4
Single Business Permits	140,264,404	60,839,150	79,425,254	43.4
Application fees	9,473,857	2,878,550	6,595,307	30.4
Renewal fees	22,414,785	6,965,300	15,449,485	31.1
Cheque clearance	194,171	-	-	-
Conservancy fees	18,293,550	10,106,770	8,186,780	55.2
Fire Fighting	28,677,070	16,589,390	12,087,680	57.8
Advertisement fees	41,035,348	19,634,113	21,401,235	47.8

Revenue Stream	Annual Targeted Revenue (Kshs.)	First Nine Months of FY 2021/22 OSR Collection (Kshs.)	Variance (Kshs.)	% of Collection of OSR Against Annual Target
Food and Drugs Permit	11,518,064	2,960,890	8,557,174	25.7
Change of user fees	212,109	21,500	190,609	10.1
Parking fees	22,119,580	8,001,400	14,118,180	36.2
Bodaboda parking	15,501,695	1,142,020	14,359,675	7.4
Burial Fees	185,408	46,500	138,908	25.1
House Rent	9,229,426	7,970,700	1,258,726	86.4
Stadium Hire	639,656	14,000	625,656	2.2
Miscellaneous Income	945,159	67,374	877,785	7.1
Plan Approval	32,642,092	9,208,575	23,433,517	28.2
Inspection fee	6,674,672	1,570,792	5,103,880	23.5
Technical services	-	-	-	-
Ground Rent	1,562,714	2,376,013	-813,299	152.0
Market fees	61,917,439	27,263,809	34,653,630	44.0
Enclosed Bus Park Fee	104,553,624	45,853,150	58,700,474	43.9
Slaughter fee	10,224,485	2,566,314	7,658,171	25.1
Plot transfer	679,109	270,000	409,109	39.8
Change of Business name	144,172	28,000	116,172	19.4
Impound Charges	4,041,885	216,450	3,825,435	5.4
Cess	71,693,914	24,348,710	47,345,204	34.0
Other Property	2,456,317	-	-	-
Tender Document Sale	-	-	-	-
Sand Harvest fee	276,756	-	-	-
Market shops rent	4,905,884	1,072,300	3,833,584	21.9
Stock Sales	17,979,960	6,125,550	11,854,410	34.1
Other Revenue sources	20,470,963	1,426,081	19,044,882	7.0
Aids in Appropriation	741,524,891	442,362,674	299,162,217	59.7
Agriculture, livestock, fisheries, and co-op development	26,761,460	18,020,967	8,740,493	67.3
Tourism, Forestry, environment and natural resource and water	1,273,388	39,600	1,233,788	3.1
Roads and Public Works	4,051,688	0	4,051,688	0.0
Education, Science and ICT	2,205,000	0	2,205,000	0.0

Revenue Stream	Annual Targeted Revenue (Kshs.)	First Nine Months of FY 2021/22 OSR Collection (Kshs.)	Variance (Kshs.)	% of Collection of OSR Against Annual Target
Health and Sanitation.	692,823,421	424,302,107	268,521,314	61.2
Lands, Urban and Physical Planning	6,611,952	0	6,611,952	0.0
Trade	7,797,983	0	7,797,983	0.0
Total	1,488,336,493	724,534,762	763,801,731	48.7

Source: County Treasuries

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

2.3 Funds Released to the Counties

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

In the first nine months of the FY 2021/22, the Controller of Budget (COB) approved the transfer of Kshs.7.088 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 65 per cent of the approved equitable share of Kshs.10.9 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.7.088 billion from the County Revenue Funds to County Operational Account comprising of Kshs.992 million for development expenditure and Kshs.6.12 billion for recurrent expenditure. Chapter three provides a detailed analysis of the funds released to each department. The total expenditure in the third quarter of the FY 2021/22 is Kshs.6.659 billion, representing an absorption rate of 46 per cent of the total annual Budget.

Recurrent expenditure was Kshs.5.667 billion, representing 57 per cent of the annual recurrent budget. Development expenditure amounted to Kshs.992 million, representing an absorption rate of 22 per cent. The analysis of expenditure by economic classification in the first nine months of FY 2021/22 is provided in Table 2.2.

Table 2.2: Expenditure by Major Economic Classification - First Nine Months of FY 2021/22

MINISTRY/DEPARTMENT	PERSONNEL	OPERATIONS AND MAINTENANCE	TOTAL RECURRENT	DEVELOPMENT	TOTAL EXPENDITURE
Agriculture, livestock, fisheries and co-op development	211,329,199	85,042,467	296,371,666	64,881,701	361,253,367
Tourism and environment	14,868,202	177,662,595	192,530,796	-	192,530,796
Water and natural resource	19,707,383	46,051,722	65,759,105	35,307,581	101,066,686
Roads and Public works	50,244,455	47,590,591	97,835,046	597,135,548	694,970,594

MINISTRY/DEPARTMENT	PERSONNEL	OPERATIONS AND MAINTENANCE	TOTAL RECURRENT	DEVELOPMENT	TOTAL EXPENDITURE
Education	625,669,772	380,406,400	1,006,076,172	61,302,801	1,067,378,973
Health	1,473,338,559	189,857,120	1,663,195,679	16,816,323	1,680,012,002
Sanitation	0	750,200	750,200	-	750,200
Trade, energy and industrialization	16,294,934	33,843,213	50,138,147	-	50,138,147
Land, Urban and Physical Planning	18,140,089	20,064,526	38,204,615	2,540,000	40,744,615
Bungoma Municipal	0	8,511,626	8,511,626	-	8,511,626
Kimilili Municipal	0	5,393,063	5,393,063	-	5,393,063
Housing	5,660,531	12,381,683	18,042,214	934,558	18,976,773
Gender, Culture, Youth and Sports	29,580,487	54,035,135	83,615,622	139,936,716	223,552,337
County Assembly	237,612,503	393,117,919	630,730,422	20,000,000	650,730,422
Finance and Planning	456,752,759	376,915,421	833,668,179	-	833,668,179
County Public Service Board	4,144,611	37,027,058	41,171,669	-	41,171,669
Governors	172,843,683	114,866,369	287,710,052	-	287,710,052
D/Governors office	0	17,032,747	17,032,747	-	17,032,747
Public Administration	152,230,328	104,178,974	256,409,302	2,248,337	258,657,639
County Secretary	16,057,384	58,003,027	74,060,411	51,328,600	125,389,011
TOTALS	3,504,474,878	2,162,731,856	5,667,206,734	992,432,165	6,659,638,900

Source: County Treasury

The departments that attained the highest expenditure in absolute terms were; Health and sanitation at Kshs.1.68 billion, Education and Vocational Training at Kshs.1.07 billion, and Finance and Economic Planning at Kshs. 883 million. Kimilili Municipality and Bungoma Municipality, recorded the lowest expenditure at Kshs.5.4 million, Kshs. 8.5 million, respectively.

A review of cumulative expenditure by economic classification showed that Kshs.3.5 billion (52.6 per cent) was spent on Personnel Emoluments, Kshs. 2.16 billion (32.5 per cent) on Operations and Maintenance, and Kshs.992 million (14.9 per cent) on Development Expenditure.

2.3.3 Development Expenditure

The County governments spent Kshs. 992 million on development activities, representing an absorption rate of 22 per cent of the annual development budget, which is a slight decrease from 19.8 per cent, reported in a similar period of FY 2020/21. Analysis of county budgets and expenditure in the first nine months of the FY 2021/22 is provided in Table 2.3.

Table 2.3: County Budget Allocation, Expenditure and Absorption Rate for First Nine Months 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	459,984,459	805,849,056	1,265,833,515	296,371,666	64,881,701	361,253,367	64%	8%	29%
Tourism and environment	279,490,787	12,213,266	291,704,054	192,530,796	-	192,530,796	69%	0%	66%
Water and natural resource	105,960,756	219,522,483	325,483,239	65,759,105	35,307,581	101,066,686	62%	16%	31%
Roads and Public works	184,554,361	1,714,778,378	1,899,332,739	97,835,046	597,135,548	694,970,594	53%	35%	37%
Education	1,471,024,892	241,033,982	1,712,058,874	1,006,076,172	61,302,801	1,067,378,973	68%	25%	62%
Health	3,702,569,508	79,452,456	3,782,021,964	1,663,195,679	16,816,323	1,680,012,002	45%	21%	44%
Sanitation	2,017,430	17,672,438	19,689,869	750,200	-	750,200	37%	0%	4%
Trade, energy and industrialization	73,486,816	38,081,741	111,568,557	50,138,147	-	50,138,147	68%	0%	45%
Land, Urban and Physical Planning	54,226,465	18,639,593	72,866,058	38,204,615	2,540,000	40,744,615	70%	14%	56%
Bungoma Municipal	25,638,374	198,876,358	224,514,732	8,511,626	-	8,511,626	33%	0%	4%
Kimilili Municipal	23,829,692	364,952,055	388,781,747	5,393,063	-	5,393,063	23%	0%	1%
Housing	25,952,409	50,491,034	76,443,443	18,042,214	934,558	18,976,773	70%	2%	25%
Gender, Culture, Youth and Sports	126,375,924	277,744,021	404,119,945	83,615,622	139,936,716	223,552,337	66%	50%	55%
County Assembly	921,179,505	107,000,000	1,028,179,505	630,730,422	20,000,000	650,730,422	68%	19%	63%
Finance and Planning	1,320,487,231	876,9449	1,329,256,680	833,668,179	-	833,668,179	63%	0%	63%
County Public Service Board	59,205,535	0	59,205,535	41,171,669	-	41,171,669	70%	-	70%
Governors	514,160,312	0	514,160,312	287,710,052	-	287,710,052	56%	-	56%
D/Governors office	18,619,266	0	18,619,266	17,032,747	-	17,032,747	91%	-	91%
Public Administration	295,890,212	17,000,000	312,890,212	256,409,302	2,248,337	258,657,639	87%	13%	83%
County Secretary	310,332,690	307,301,448	617,634,138	74,060,411	51,328,600	125,389,011	24%	17%	20%
TOTALS	9,974,986,625	4,479,377,759	14,454,364,384	5,667,206,734	992,432,165	6,659,638,900	57%	22%	46%

Source: County Treasury

Analysis of expenditure as a proportion of approved annual budget shows that Public Administration, Tourism & environment, Governor's office, County Public Service Board, Finance and Economic Planning, County Assembly and Education have highest absorption rate of over 70%. 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.5.667 billion or 85.1 per cent of the total expenditure on recurrent activities. This expenditure represents 57 per cent of the annual county government's budget for recurrent activities.

The recurrent expenditure comprised of Kshs.3.5 billion (52.6 per cent) on Personnel Emoluments and Kshs. 2.16 billion (32.5 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.21.6 million on MCAs Sitting allowances against an approved budget allocation of Kshs.26.12 million during the reporting period. This expenditure translates to 82.7 per cent of the approved MCAs sitting allowance budget. Table 2.4 shows the budgetary allocation and expenditure on MCAs and Speakers sitting allowances in the first nine months of the FY 2021/22.

Table 2.4: MCAs Budget Allocation, Expenditure and Absorption Rate in First Nine Months 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	21,614,187	82.7	61	39,370

Source: OCoB and County Treasuries

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

3.1 Introduction

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

3.1.1 Overview of FY 2021/22 Budget

The County's approved supplementary budget for FY 2021/22 is Kshs.14.45 billion, comprising Kshs.4.48 billion (31 per cent) and Kshs.9.97 billion (69 per cent) allocation for development and recurrent programmes, respectively.

To finance the budget, the County expects to receive Kshs.10.66 billion (73.7 per cent) as the equitable share of revenue raised nationally, generate Kshs.745.81 million (5.2 per cent) from its own sources of revenue, and a cash balance of Kshs.230.67 million (1.6 per cent) from FY 2020/21. The County also expects to receive Kshs.2.07 billion (14.3 per cent) as conditional grants. The grants Consist of; 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 Kshs.280.53 million, ASDSP II at Kshs.26.75 million, Kenya Devolution Support Programme- Level 11 at Kshs.112.82 million Urban support programme (Development) at Kshs.300.98 million, Urban Support Programme (Recurrent) at Kshs.11,000,000, KISP II (Kenya Informal Settlement Improvement Project) at Kshs.50 million, and Retention at Kshs.8.77 million.

3.1.2 Revenue Performance

In the first nine months of FY 2021/22, the County received Kshs.7.40 billion as the equitable share of the revenue raised nationally, raised Kshs.282.17 million as own-source revenue, Kshs.442.36 million as AIA, Kshs.2.5 million as conditional grants, and had a cash balance of Kshs.230.67 million from FY 2020/21. The total funds available for budget implementation amounted to Kshs.8.35 billion, as shown in Table 3.1.

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

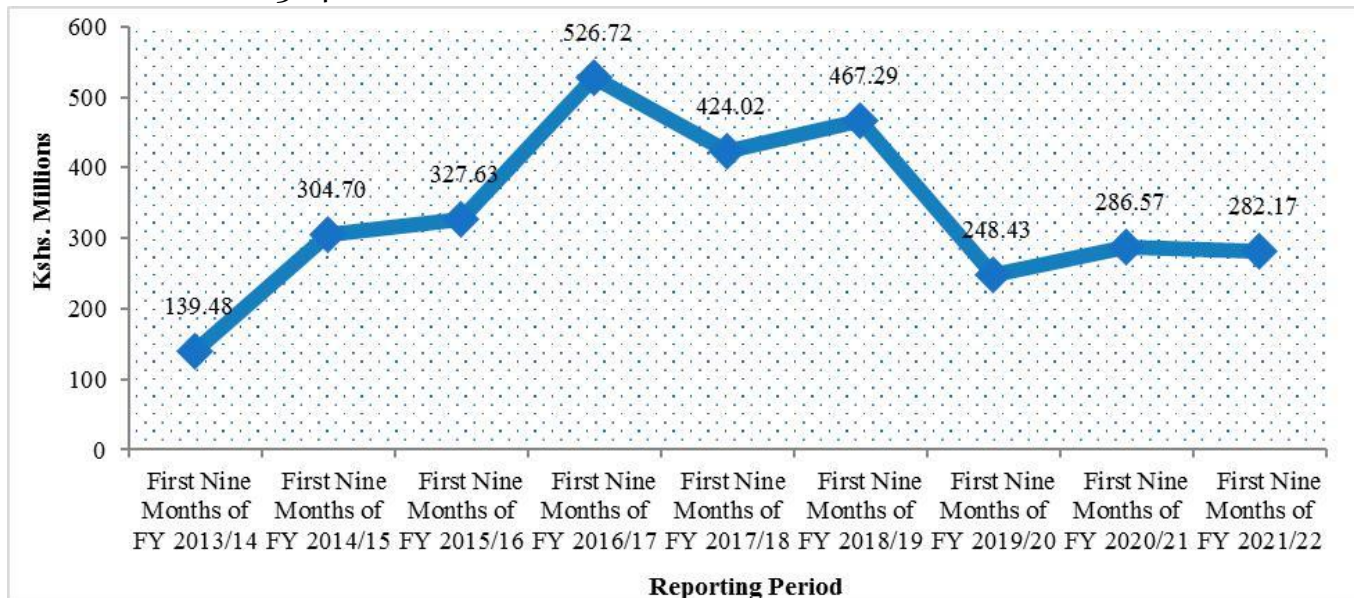
S/N o	Revenue	Annual Budget Allocation (in Kshs)	Actual Receipts in the FY 2021/22 (in Kshs.)	Actual Receipts as Percentage of Annual Allocation (%)
A.	Equitable Share of Revenue Raised Nationally	10,659,435,192	7,397,099,965	69.4
	Sub Total	10,659,435,192	7,397,099,965	69.4
B	Other Sources of Revenue			
1	Own Source Revenue	746,811,602	282,172,088	37.8
2	Conditional Grants	2,067,149,798	2,500,000	0.1

S/N o	Revenue	Annual Budget Allocation (in Kshs)	Actual Receipts in the FY 2021/22 (in Kshs.)	Actual Receipts as Percentage of Annual Allocation (%)
3	Balance b/f from FY2020/21	230,673,452	230,673,452	100
4	AIA	741,524,891	442,362,674	59.7
5	Other Revenues	8,769,449	-	-
Sub Total		3,794,929,192	727,034,762	19.2
Grand Total		14,454,364,384	8,354,808,179	57.8

Source: Bungoma County Treasury

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

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



Source: Bungoma County Treasury

In the first nine months of FY 2021/22, the County generated a total of Kshs.282.17 million as own-source revenue, which was 37.8 per cent of the annual target. This amount represented a decrease of 1.6 per cent compared to Kshs.286.57 million realized during a similar period in FY 2020/21. The County has implemented an automated OSR collection system called Revenue Automation System.

3.1.3 Exchequer Issues

The Controller of Budget approved Kshs.7.40 billion withdrawals from the CRF account during the reporting period. The amount comprised of Kshs.882.54 million (11.9 per cent) for development programmes and Kshs.6.51 billion (88.1 per cent) for recurrent programmes.

3.1.4 Overall Expenditure Review

The County spent Kshs.6.66 billion on development and recurrent programmes during the reporting period. This expenditure represented 90 per cent of the total funds released by the CoB and comprised Kshs.992.43 million and Kshs.5.67 billion on development and recurrent programmes, respectively. Expenditure on development programmes represented an absorption rate of 22.2 per cent, while recurrent expenditure represented 56.8 per cent of the annual recurrent expenditure budget.

3.1.5 Settlement of Pending Bills

The outstanding pending bills as of 30th June 2021 amounted to Kshs.978.77 million and comprised 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.259.91 million were paid, consisting of Kshs.97.31 million for recurrent expenditure and Kshs.162.60 million for development programmes. Outstanding pending bills amounted to Kshs.719.34 million as of 31st March 2022.

3.1.6 Expenditure by Economic Classification

Analysis of expenditure by economic classification indicates that Kshs.3.50 billion was spent on employee compensation, Kshs.2.16 billion on operations and maintenance, and Kshs.992.43 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	9,053,807,120	921,179,505	4,991,458,459	675,748,275	55.1	73.4
Compensation to Employees	5,215,992,101	347,197,199	3,260,586,746	243,888,132	62.5	70.2
Operations and Maintenance	3,837,815,019	573,982,306	1,730,871,713	431,860,143	45.1	75.2
Development Expenditure	4,372,377,759	107,000,000	972,432,165	20,000,000	22.2	18.7
Total	13,426,184,879	1,028,179,505	5,963,890,624	695,748,275	44.4	67.7

Source: Bungoma County Treasury

3.1.7 Expenditure on Personnel Emoluments

Regulation 25 (i) (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 32.3 per cent of the first nine months proportional revenue of Kshs.10.48 billion.

Personnel emoluments amounting to Kshs.3.45 billion were processed through the IPPD system, while Kshs.57.39 million was paid through a manual payroll. The manual payroll amounted to 1.7 per cent of the total PE costs. The Government policy is that salaries should be processed through the IPPD system, and the County is advised to fast-track the acquisition of personal numbers for their staff.

The wage bill of Kshs.3.50 billion includes Kshs.1.42 billion attributable to the health sector, which translates to 40.5 per cent of the total wage bill in the reporting period.

3.1.8 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 Ksh.480 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 March 2022

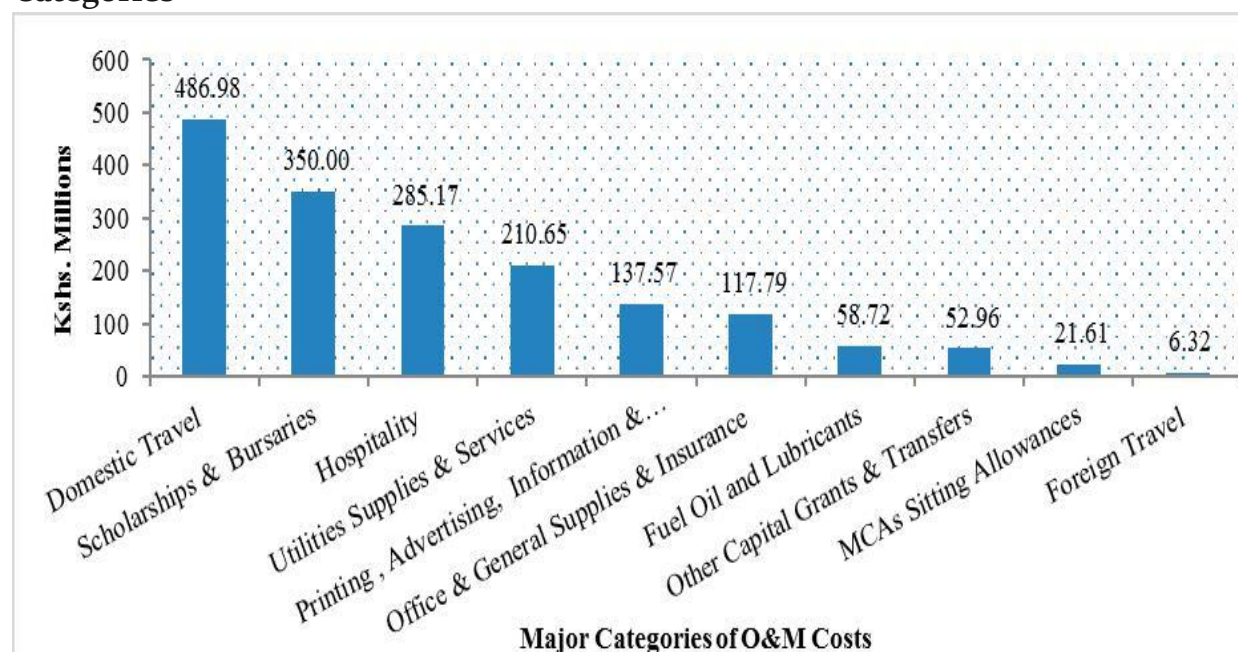
S/No.	Name of the Fund	Approved Budget Allocation in FY 2021/22 (Kshs.)	Actual Expenditure as of 31st March, 2022 (Kshs.)	Submission of quarterly financial statements (Yes/No.)
1.	Scholarship and other Educational benefits	410,000,000	350,000,000	Yes
2.	Emergency fund	70,000,000	-	No
3.	Total	480,000,000	350,000,000	

Source: Bungoma County Treasury

3.1.9 Expenditure on Operations and Maintenance

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

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



Source: Bungoma County Treasury

The County spent Kshs.21.12 million on committee sitting allowances for the 61 MCAs and Speaker against the annual budget allocation of Kshs.26.61 million. The average monthly sitting allowance was Kshs.39,370 per MCA against the SRC's recommended monthly ceiling of Kshs.124,800. The County Assembly has established 24 committees.

During the period, expenditure on domestic travel amounted to Kshs.486.98 million and comprised Kshs.178.23 million spent by the County Assembly and Kshs.308.75 million by the County Executive. Spending on foreign travel amounted to Kshs.6.32 million and consisted of Kshs.2.32 million by the County Assembly and Kshs.3.99 million by the County Executive.

3.1.10 Development Expenditure

The County incurred Kshs.992.43 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.981.23 million. Table 3.4 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	Payments to Date (Kshs.)	Absorption Rate (%)
			(Kshs.)		
1	Upgrading of Kanduyi - Sang'alo Junction Dual Carriage	Kanduyi - Sang'alo	350,000,000	336,242,640	96.1
2	Maintenance of Rural Roads (CEF)	45 wards	451,195,500	170,388,649	37.8
3	Maintenance of Rural Roads (RMLF)	45 wards	227,038,896	26,925,547	11.9
4	Supplier credit	45 wards	192,298,049	14,493,580	7.5
5	Unconditional grants for VTCs	45 wards	60,525,266	29,900,000	49.4
6	Implementation of bursary and scholarship	45 wards	350,000,000	350,000,000	100
7	Construction and modernization of Masinde Muliro stadium	Kanduyi s/c	189,116,354	139,936,716	74.0

Source: Bungoma County Treasury

3.1.11 Budget Performance by Department

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

Table 3.5: Bungoma County, Budget Performance by Department

Department	Budget Allocation		Issue		Expenditure (Kshs. Million)		Expenditure to Exchequer Issues (%)		Absorption rate (%)	
	(Kshs. Million)		Exchequer (Kshs. Million)		(Kshs. Million)		Exchequer Issues (%)		rate (%)	
	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev
Agriculture, Livestock, Fisheries and Co-operatives	459.98	805.85	376.52	60.89	296.37	64.88	78.7	106.6	64.4	8.1
Tourism, Forestry, Environment, Water and Natural Resources	385.45	231.74	287.88	31.46	258.29	35.31	89.7	112.2	67.0	15.2
Roads and Public Works	184.55	1,714.78	119.04	572.41	97.84	597.14	82.2	104.3	53.0	34.8
Education, Science, Sports and Youth Affairs	1,471.02	241.03	1,096.11	21.03	1,006.08	61.30	91.8	291.6	68.4	25.4
Health and Sanitation	3,704.59	97.12	1,874.91	24.03	1,618.93	16.82	86.3	70.0	43.7	17.3
Trade, Energy and Industrialization	73.49	38.08	48.08	-	50.14	-	104.3	-	68.2	-
Land, Urban, Physical Planning and Housing	129.65	632.96	76.86	3.47	70.15	3.47	91.3	100.2	54.1	0.5

Gender, Culture, Youth and Sports	126.38	277.74	98.58	142.35	83.62	139.94	84.8	98.3	66.2	50.4
Finance and Planning	1,320.49	8.77	1,111.52	-	833.67	-	75.0	-	63.1	-
County Public Service	59.21	-	44.94	-	41.17	-	91.6	-	69.5	-
Governor/Deputy Governors	532.78	-	243.56	-	304.74	-	125.1	-	57.2	-
Public Administration	606.22	324.30	371.77	6.90	330.47	53.58	88.9	776.2	54.5	16.5
County Assembly	921.18	107.00	764.75	20.00	675.75	20.00	88.4	100.0	73.4	18.7
Total	9,974.99	4,479.38	6,514.52	882.54	5,667.21	992.43	87.0	112.5	56.8	22.2

Source: Bungoma County Treasury

Analysis of expenditure by the departments shows that the Department of Gender, Culture, Youth and Sports recorded the highest absorption rate of development budget at 50.4 per cent while the Department of Trade, Energy and Industrialization and the Department of Finance and Planning did not report any expenditure on development activities. The County Assembly had the highest percentage of recurrent expenditure to budget at 73.4 per cent, while the Department of Health and Sanitation had the lowest at 43.7 per cent.

3.1.12 Budget Execution by Programmes and Sub-Programmes

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

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

Programme	Sub- Programme	Approved Budget (Kshs)	Actual Payments (Kshs)	Variance (Kshs.)	Absorption (%)
Agriculture, Cooperative and Livestock				-	
Programme 1: General Administration, planning and support services					
SP 1.1 Administrative and Support Services	SP 1.1 Administrative and Support Services	126,833,522	91,328,067	35,505,455	72.0
SP 1.2 Human Resource Management and Development.	SP 1.2 Human Resource Management and Development.	314,512,616	211,329,199	103,183,417	67.2

Programme	Sub- Programme	Approved Budget (Kshs)	Actual Payments (Kshs)	Variance (Kshs.)	Absorption (%)
SP 1.3: Policy, Legal and	SP 1.3: Policy, Legal and	7,600,000	-	7,600,000	0.0

Regulatory Framework	Regulatory Framework				
SP 1.4: Planning and Finan- cial Management	SP 1.4: Planning and Finan- cial 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
SP 1.7: Leadership and Governance	SP 1.7: Leadership and Governance	2,000,000	-	2,000,000	0.0
Programme 2: Land and Crop Development and Management					
SP 2.1: Agricultural extension and training services	SP 2.1: Agricultural extension and training services	4,746,821	-	4,746,821	0.0
S.P 2.2: Crop production and productivity	S.P 2.2: Crop production and productivity	86,970,400	33,055,116	53,915,284	38.0
SP 2.7 Irrigation Extension and training	SP 2.7 Irrigation Extension and training	2,540,000	-	2,540,000	0.0
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	5,600,000	-	5,600,000	0.0
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					
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					
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
Programme 6: Institutional Development and Management					
SP 6.1 Mabanga ATC Ad-ministration management services	SP 6.1 Mabanga ATC Ad-ministration management services	-	-	-	0.0
SP 6.2 Agricultural Enterprise Development (ATC)	SP 6.2 Agricultural Enterprise Development (ATC)	-	-	-	0.0
SP 6.3 Infrastructural development (ATC)	SP 6.3 Infrastructural development (ATC)	30,700,000	-	30,700,000	0.0
SP 6.5 Tractor hire services	SP 6.5 Tractor hire services	5,000,000	-	5,000,000	0.0
SP 6.8 Operational development (CFF)	SP 6.8 Operational development (CFF)	3,240,000	-	3,240,000	0.0
NARIGP	NARIGP	514,946,619	-	514,946,619	0.0
ASDSP II	ASDSP II	46,167,495	-	46,167,495	0.0
Ward Based Projects	Ward Based Projects	62,461,000	25,540,985	36,920,015	40.9
Total Expenditure		1,265,833,516	361,253,367	904,580,149	28.5

Health and Sanitation

Programme1: General Administration and Planning, and Support Services

SP 1: Health Administration Planning and support services	SP 1: Health Administration Planning and support services	680,964,067	190,607,320	490,356,747	28.0
Human resources	Human resources	2,421,263,243	1,428,320,705	992,942,538	59.0
SP3.Health Infrastructure	SP3.Health Infrastructure	97,124,894	16,816,323	80,308,571	17.3
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					
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	54,469,787	-	54,469,787	0.0
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		3,864,381,620	1,635,744,349	2,228,637,271	42.3

ROADS & PUBLIC WORKS

Transport infrastructure development and manage-	Transport infrastructure development and manage-				
		1,549,460,621	597,135,548	952,325,073	38.5

ment	ment				
Public safety and transport	Public safety and transport				
		10,440,000	-	10,440,000	0.0
operations	operations				
Building standards and	Building standards and				
		3,537,534	-	3,537,534	0.0
other civil works	other civil works				
General administration,	General administration,				
planning and support	planning and support	335,894,584	97,835,046	238,059,538	29.1
services	services				
Total Expenditure		1,899,332,739	694,970,594	1,204,362,145	36.6
				-	

WATER & TOURISM

Programme 1: General Administration Planning and support Services					
SP. Human Resources Management	SP. Human Resources Management	58,513,750	34,575,584	23,938,166	59.1
SP. Policy and Legal Frame work formulation	SP. Policy and Legal Frame work formulation	1,000,000	-	1,000,000	0.0
SP. Marking of international/national events	SP. Marking of international/national events	4,800,000	4,266,695	533,305	88.9
SP. Annual devolution conference	SP. Annual devolution conference	3,000,000	-	3,000,000	0.0
Programme 2: Water and Sewerage Services Management					
SP Water Services Provision	SP Water Services Provision	152,668,384	28,248,342	124,420,042	18.5

Programme	Sub- Programme	Approved Budget	Actual Payments	Variance	Absorption
		(Kshs)	(Kshs)	(Kshs.)	(%)
SP. Rig operation and maintenance	SP. Rig operation and maintenance	1,850,705	-	1,850,705	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	140,459,380	69,459,862	70,999,518	49.5
Programme 3: Integrated Solid Waste Management					
SP. Dumpsite Management	SP. Dumpsite Management	-	-	-	0.0
SP. Garbage collection and transportation	SP. Garbage collection and transportation	227,942,024	157,046,998	70,895,026	68.9
TOTAL Expenditure	TOTAL Expenditure	617,187,294	293,597,482	323,589,812	47.6

EDUCATION AND VOCATIONAL TRAINING

Programme 1: General Administration, Planning and Support Services					
SP 1: Salaries and allowances	SP 1: Salaries and allowances	1,011,120,892	625,669,772	385,451,120	61.9
SP3: Administration and support services	SP3: Administration and support services	34,383,957	30,406,400	3,977,557	88.4
Programme 2: Early Childhood Education Development					
Sp1: Quality Assurance and Standards	Sp1: Quality Assurance and Standards	800,000	-	800,000	0.0
Sp2: Curriculum implementation	Sp2: Curriculum implementation	1,000,000	-	1,000,000	0.0
Sp3: learning materials	Sp3: learning materials	1,600,000	-	1,600,000	0.0
SP4: Annual conference for Education stakeholders	SP4: Annual conference for Education stakeholders	1,520,043	-	1,520,043	0.0
SP4: Annual conference for ECDE teachers	SP4: Annual conference for ECDE teachers	1,800,000	-	1,800,000	0.0
SP5: Monitoring and evaluation	SP5: Monitoring and evaluation	800,000	-	800,000	0.0
SP6: Commissioning of ECDE classrooms	SP6: Commissioning of ECDE classrooms	1,400,000	-	1,400,000	0.0
SP6: Infrastructure development	SP6: Infrastructure development	115,730,000	27,312,801	88,417,199	23.6
SP9: Pending bills	SP9: Pending bills	32,737,719	-	32,737,719	0.0
PROGRAMME 3: VOCATIONAL TRAINING CENTRES					
Sp1: Tuition support grant	Sp1: Tuition support grant	92,566,263	33,990,000	58,576,263	36.7
Sp3: Construction of Centre of Excellence	Sp3: Construction of Centre of Excellence	-	-	-	-

SP4: Quality assurance and standards	SP4: Quality assurance and standards	1,000,000	-	1,000,000	0.0
SP5: Joint Vocational Training Graduation	SP5: Joint Vocational Training Graduation	1,600,000	-	1,600,000	0.0
SP6: VTC instructor annual conference	SP6: VTC instructor annual conference	2,000,000	-	2,000,000	0.0
SP7: Community sensitization	SP7: Community sensitization	1,000,000	-	1,000,000	0.0

Programme	Sub- Programme	Approved Budget	Actual Payments	Variance	Absorption
		(Kshs)	(Kshs)	(Kshs.)	(%)
SP8: Monitoring and Evaluation	SP8: Monitoring and Evaluation	1,000,000	-	1,000,000	0.0
PROGRAMME 4: EDUCATIONAL SUPPORT SCHEME					
Sp1: Education support and bursary scheme	Sp1: Education support and bursary scheme	410,000,000	350,000,000	60,000,000	85.4
TOTAL Education		1,712,058,874	1,067,378,973	644,679,901	62.3

Trade, Energy & Industrialization

Trade and Enterprise Development	Trade and Enterprise Development	1,900,000	-	1,900,000	0.0
Market Infrastructure Development	Market Infrastructure Development	-	-	-	0.0
Energy Development and Management	Energy Development and Management	4,000,000	-	4,000,000	0.0
Salaries and emoluments	Salaries and emoluments	25,063,211	16,294,934	8,768,277	65.0
General Administration, Planning and Support Services	General Administration, Planning and Support Services	46,523,605	33,843,213	12,680,392	72.7
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		111,568,557	50,138,147	61,430,410	44.9

lands and Urban Planning

Programme 1: General Administration, Planning and Support services					
SP 1: Institutional account-	SP 1: Institutional account-				

ability, efficiency and effectiveness in service delivery	ability, efficiency and effectiveness in service delivery	57,911,470	40,744,615	17,166,855	70.4
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					
SP 1: Land acquisition	SP 1: Land acquisition	9,700,000	-	9,700,000	0.0
SP 2: Survey of government land quality control of survey activities	SP 2: Survey of government land quality control of survey activities	-	-	-	0.0
Total Land		73,357,092	40,744,615	32,612,477	55.5

Housing

Programme 1 General Administration, Planning and Support services					
SP 1: salaries and emoluments	SP 1: salaries and emoluments	8,054,246	5,660,531	2,393,715	70.3
SP 2: Administrative Services	SP 2: Administrative Services	10,698,820	6,560,803	4,138,017	61.3
SP 3: Research and Development	SP 3: Research and Development	6,260,298	5,820,880	439,418	93.0
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					
SP 1: Estate Management	SP 1: Estate Management	-	934,558	(934,558)	0.0
SP 2: Housing Development	SP 2: Housing Development	-	-	-	0.0
sp3: Housing Grant	sp3: Housing Grant	50,000,000		50,000,000	0.0
Total Housing		75,952,409	18,976,773	56,975,636	25.0

Bungoma Municipality

Programme	Sub- Programme	Approved Budget	Actual Payments	Variance	Absorption
		(Kshs)	(Kshs)	(Kshs.)	(%)
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	14,191,933	8,511,626	5,680,307	60.0
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 II: Urban Infrastructure Development and Management					
SP 3.1: Urban Transport and Infrastructure	SP 3.1: Urban Transport and Infrastructure	198,876,358	-	198,876,358	0.0
Total Expenditure		224,514,732	8,511,626	216,003,106	3.8

Kimilili Municipality

Kimilili Municipality					
Programme 1: General Administration, Planning and Support services					
SP1: General Adm. Planning and support services	SP1: General Adm. planning and support services	22,083,705	5,393,063	16,690,642	24.4
SP2: Administration and HR Services	SP2: Administration and HR Services	1,745,987	-	1,745,987	0.0
Programme 2: Urban Infra structure Development and management	Programme 2: Urban Infra structure Development and management	364,952,055	-	364,952,055	0.0
Infrastructure. Housing and public works	Infrastructure. Housing and public works	364,952,055	-	364,952,055	0.0
Total Expenditure		753,733,802	5,393,063	748,340,739	0.7
Grand Total Lands, Housing & municipality		1,127,558,035	73,626,077	1,053,931,958	

Finance and Economic Planning

Economic development planning and coordination services	Economic development planning and coordination services	76,478,230	73,383,367	3,094,863	96.0
Monitoring and evaluation services	Monitoring and evaluation services	37,337,494	23,252,255	14,085,239	62.3
Public finance management	Public finance management	156,243,550	-	156,243,550	0.0
Human Resources Management	Human Resources Management	701,815,431	456,752,759	245,062,672	65.1
General administration, planning, policy coordination and support services	General administration, planning, policy coordination and support services	357,381,974	280,279,798	77,102,176	78.4
Total Expenditure		1,329,256,679	833,668,179	495,588,500	62.7

Public service Management and Administration

Programme	Sub- Programme	Approved Budget	Actual Payments	Variance	Absorption
		(Kshs)	(Kshs)	(Kshs.)	(%)
General administration, planning and support services	General administration, planning and support services	290,495,281	263,312,134	27,183,147	90.6
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

General administration, planning and support services	General administration, planning and support services	262,541,621	74,060,411	188,481,210	28.2
Kenya Devolution Support Programme	Kenya Devolution Support Programme	344,173,420	46,674,105	297,499,315	13.6
ICT and information management services	ICT and information management services	8,914,028	-	8,914,028	0.0
Total Expenditure	Total Expenditure	930,524,350	384,046,650	546,477,700	41.3

Gender and Youths

Programme 1: General Administration, Planning and Support services					
Sp 1.2 Administrative services	Sp 1.2 Administrative services	57,899,981	54,035,135	3,864,846	93.3

SP 1. 2.Compansation to employees	SP 1. 2.Compansation to employees	48,275,943	29,580,487	18,695,457	61.3
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: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					
Sp 4.1Development of sports facility	Sp 4.1Development of sports facility	273,573,021	139,936,716	133,636,305	51.2
Programme5.0 Sports Talent development and management	Programme5.0 Sports talent development and management				
5.1Sports and talent development established	5.1Sports and talent development established	4,171,000	-	4,171,000	0.0
Total Expenditure	Total Expenditure	404,119,945	223,552,337	180,567,608	55.3

Public Service

Programme 1: General Administration, Planning and Support services					
SP 1. 1 Administrative service	SP 1. 1 Administrative service	43,316,431	37,027,058	6,289,373	85.5
Programme 2: (Human Resource Management and Development)					
SP 2. 1 Human Resource Management	SP 2. 1 Human Resource Management	7,991,250	4,144,611	3,846,639	51.9
SP 2. 2. Human Resource Development	SP 2. 2. Human Resource Development	-	-	-	0.0

Programme 3: (Governors and National Values)					
SP 3. 1 Quality Assurance	SP 3. 1 Quality 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		59,205,535	41,171,669	18,033,866	69.5

Governors & D. Governors Office

Programme 1: General Administration planning & support	Programme 1: General Administration planning & support	532,779,578	304,742,799	228,036,779	57.2
Programme 2: County Executive Committee Affairs	Programme 2: County Executive Committee Affairs	-	-	-	0.0
Programme 3: County Strategic and Service Delivery.	Programme 3: County Strategic and Service Delivery.	-	-	-	0.0
Total Expenditure	Total Expenditure	532,779,578	304,742,799	228,036,779	57.2

County Assembly

General Administration and Support Services	General Administration and Support Services	612,516,945	430,112,255	182,404,690	70.2
Legislation services	Legislation services	23,766,600	9,968,415	13,798,185	41.9
Oversight	Oversight	54,579,084	38,398,030	16,181,054	70.4
Representation and outreach services	Representation and outreach services	230,316,876	197,269,575	33,047,301	85.7
General Infrastructure	General Infrastructure	107,000,000	20,000,000	87,000,000	18.7
Total Expenditure	Total Expenditure	1,028,179,505	695,748,275	332,431,230	67.7

Grand Total		14,881,986,227	6,659,638,899	8,222,347,328	44.7
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Source: Bungoma County Treasury

Sub-programmes with high levels of implementation based on absorption rates were: Representation and outreach services in the County Assembly at 85.7 per cent, Administrative Services in the Department of Public Service at 85.5 per cent, Economic Development Planning and Coordination Services in the Department of Gender and Youth at 93 per cent, and Education Support and Bursary Scheme at 85.4 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 affected the timely preparation of the budget implementation report
2. Low absorption of development funds as indicated by the expenditure of Kshs.992.43 million in the first nine months of FY 2021/22 from the annual development budget allocation of Kshs.4.47 billion. The development expenditure represented 22.2 per cent of the annual development budget.
3. The underperformance of own-source revenue at Kshs. 282.17 million against an annual projection of Kshs.746.81 million, representing 37.8 per cent of the annual target.
4. Failure by Fund Administrators to submit quarterly financial and non-financial reports to the COB is against the requirement of Section 168 of the PFM Act, 2012. The reports for the Emergency Fund were not submitted to the Controller of Budget.
5. High level of pending bills, which amounted to Kshs.719.34 million as of 31st March 2022.

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

- 1.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.
2. The County should identify and address issues causing delays in implementing development projects.
3. The County should address its revenue performance to ensure the approved budget is fully financed.
4. The CECMF should follow up to ensure Fund Administrators prepare and submit statutory reports in line with the PFM Act, 2012.
5. The County leadership should take charge of the worsening pending bills situation to ensure genuine bills are paid without delay in the remaining period of the financial year.

ANNEX 1: PROJECTS IMPLEMENTED IN THE FIRST NINE MONTHS OF FY 2021/22

N o	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			0%	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			0%	Ongoing

N o	Project Name	(Location of the Project)	Annual Budget Allocation (Kshs.)	Exchequer Issues (Kshs.)	Actual Expenditure (Kshs.)	Absorption (%)	Implementation Status
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			0%	
	HEALTH AND SANITATION						
1	Expansion at Chemwa dispensary	Chemwa dispensary	2,450,434			0%	2020/21 carry over project

N o	Project Name	(Location of the Project)	Annual Budget Allocation (Kshs.)	Exchequer Issues (Kshs.)	Actual Expenditure (Kshs.)	Absorption (%)	Implementation Status
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			0%	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

N o	Project Name	(Location of the Project)	Annual Budget Allocation (Kshs.)	Exchequer Issues (Kshs.)	Actual Expenditure (Kshs.)	Absorption (%)	Implementation Status
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
26	Completion of Tamulega dispensary	Tamulega dispensary	1,000,000			0%	New project
27	Construction of oxygen plant at BCRH	BCRH	30,000,000			0%	New project
28	Construction of theatre at Bokoli hospital	Bokoli hospital	10,296,800			0%	New project
29	Construction of maternity wing at Mwaimwai dispensary	Mwaimwai dispensary	1,557,450			0%	New project
30	Construction of Maternity block at Kamukuywa dispensary	Kamukuywa dispensary	8,000,000			0%	New project
31	Construction of a 300 Bed capacity Maternal and Child Health Unit at Bungoma County Referral Hospital (BCRH)	BCRH	1,840,000			0%	New project
32	Construction of a Maternal and Child Health Unit at Sirisia Sub County Hospital	Sirisia Sub County Hospital	8,800,000			0%	New project

N o	Project Name	(Location of the Project)	Annual Budget Allocation (Kshs.)	Exchequer Issues (Kshs.)	Actual Expenditure (Kshs.)	Absorpti on (%)	Impleme ntation Status
33	Acquisition of CT SCAN	BCRH	30,000,000			0%	New project
34	Procurement of fridges for Sango Naitiri, Kayaya, Bukokholo, Kolani and Kitabisi dispensaries	Naitiri, Kayaya, Bukokholo, Kolani and Kitabisi dispensaries	960,000			0%	New project
35	Purchase of generators	BCRH, Mt Elgon, Sirisia and Bumula hospitals	9,600,000			0%	New project
36	Ward based projects	Various wards	47,918,000			0%	New project
37	Sub Total		245,037,589			0%	
38	Construction of pit latrines at Namusasi dispensary	Namusasi dispensary	766,000			0%	New project
39	Construction of pit latrines at Netima and Chebukwabi markets	Netima and Chebukwabi markets	1,754,000			0%	New project
40	Construction of pit latrines at Mihuu market	Mihuu market	850,500			0%	New project
41	Construction of pit latrines at Kimaeti market	Kimaeti market	1,200,000			0%	New project
42	Renovation of abolution block at Misikhu market	Misikhu market	900,500			0%	New project
43	Renovation of abolution block at Bungoma main market	Bungoma main market	1,000,000			0%	New project
44	Construction of pit latrines at Malomonye market	Malomonye market	745,890			0%	New project
45	Construction of pit latrines at Kuywa market	Kuywa market	850,000			0%	New project
46	Construction of pit latrines at Maraka ECDE	Maraka ECDE	950,000			0%	New project
47	Ward based sanitation projects		9,506,000			0%	
	Sub total		17,672,390.00			0%	
	Total		262,710,027			0%	
	ROADS & PUBLI WORKS						
1	Upgrading of Misikhu Brigadier Road		60,000,000			0%	

N o	Project Name	(Location of the Project)	Annual Budget Allocation (Kshs.)	Exchequer Issues (Kshs.)	Actual Expenditure (Kshs.)	Absorption (%)	Implementation Status
2	Upgrading of Kanduyi - Sang'alo Jnctn Dual Carriage		350,000,000	336,242,640	336,242,639.60	96%	
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	548,050,415	548,050,415	39%	
	WATER T AND TOURISM						
1	Extension of Chesikaki water project to Sirisia and Bumula Sub-County		17,000,000			0%	
2	Water intervention 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			0%	
6	Rehabilitation of Masasabi water project (Sirisia sub-county)		5,000,000			0%	
7	Rehabilitation and augmentation of Myayi dam water project		5,000,000			0%	
8	Rehabilitation and upgrading of Khulwanda borehole		3,000,000			0%	
9	Extension of Kapsogom- Chepchepai- Cheptonon water project		3,000,000			0%	
10	Rehabilitation of water project in Mihuu ward		3,200,000			0%	
11	Purchase of workshop tools, spares and small equipments(drilling tools and accessories,borehole casing)		19,000,000			0%	
12	Supplier Credit		63,820,695			0%	

N o	Project Name	(Location of the Project)	Annual Budget Allocation (Kshs.)	Exchequer Issues (Kshs.)	Actual Expenditure (Kshs.)	Absorption (%)	Implementation Status
13	WARD BASED projects		99,473,500			0%	
14	Upgrading of Mareba Sipaki bore hole (Bumula)		4,000,000			0%	
15	Upgrading of Syekumulo water project(Bumula)		4,000,000			0%	
16	Upgrading of Sitikho Sec School bore hole (Webuye)		2,000,000			0%	
17	Upgrading of Karima hospital of borehole(Tongaren)		4,000,000			0%	
18	Upgrading of Sibumba borehole(Sirisia)		4,000,000			0%	
19	Upgrading of Namutokholo bore hole(Sirisia)		4, 896,278				
20	Upgrading of Lurare borehole(sirisia)		4,000,000			0%	
	Total		287,571,082			0%	
	Environment						
21	Dumpsite development and management		12,850,705			0%	
22	Construction of Kaberwa Gate		12,706,110			0%	
23	Supplier Credit		5,035,632			0%	
	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	350,000,000	350,000,000	100%	
	TOTAL		577,292,644	379,900,000	379,900,000	66%	
	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						

N o	Project Name	(Location of the Project)	Annual Budget Allocation (Kshs.)	Exchequer Issues (Kshs.)	Actual Expenditure (Kshs.)	Absorption (%)	Implementation Status
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%	

N o	Project Name	(Location of the Project)	Annual Budget Allocation (Kshs.)	Exchequer Issues (Kshs.)	Actual Expenditure (Kshs.)	Absorption (%)	Implementation Status
	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	139,936,715	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

N o	Project Name	(Location of the Project)	Annual Budget Allocation (Kshs.)	Exchequer Issues (Kshs.)	Actual Expenditure (Kshs.)	Absorpti on (%)	Impleme ntation Status
7	Ward based Projects		5,820,000			0%	Ongoing
	Total		218,536,354	139,936,716	139,936,716	64⁰%	
	Grand Total		224,600,253	139,936,716	139,936,716	62⁰%	
	TOTAL PROJECT AMOUNT		3,984,514,601	1,067,887,130	1,067,887,130	27⁰%	