COUNTY GOVERNMENT OF BUNGOMA

COUNTY BUDGET REVIEW AND OUTLOOK PAPER

September 2025

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The 2025 County Budget Review and Outlook Paper (CBROP) has been prepared in accordance with the Public Finance Management (PFM) Act, 2012 and its Regulations. This legislation provides the legal foundation for the document's formulation. The CBROP presents an overview of how the actual fiscal performance for the financial year (FY) 2024/25 impacted compliance with the fiscal responsibility principles and the financial objectives set out in the PFM Act, 2012.

The document offers a summary of the fiscal outturn for FY 2024/25, including macroeconomic projections and the sector ceilings set for FY 2026/27 and the Medium-Term Budget. The 2025 CBROP serves as a crucial reference point for developing the 2026 County Fiscal Strategy Paper (CFSP). The CFSP will outline the various programmes, projects, and initiatives to be implemented as detailed in the Third County Integrated Development Plan (CIDP 2023–2027) and the Fourth Medium Term Plan of Vision 2030.

The 2025 County Budget Review and Outlook Paper has been prepared against a backdrop of global economic growth projected at 3.0 percent in 2025, with a further marginal improvement to 3.1 percent expected in 2026. This follows an estimated growth of 3.3 percent in 2024. The positive outlook is primarily driven by the easing of monetary policies, increasing demand in emerging markets, and a gradual recovery in global trade flows.

For Sub-Saharan Africa, economic expansion is forecasted at 4.0% in 2025 and 4.3% in 2026, amid challenges such as elevated debt levels, climate-related risks, external shocks, and persistent structural bottlenecks that hinder economic diversification and resilience.

Domestically, Kenya's economy continues to demonstrate resilience, Growth is projected at 5.3 percent in 2025 and 2026, up from 4.7 percent in 2024. In 2025, the country recorded growth rates of 4.9% in the first quarter and 5.0% in the second quarter. The growth outlook will be reinforced by prudent fiscal and monetary policies, strong agricultural performance, industrial recovery, and a robust services sector.

Kenya's inflation stood at 4.5% in August 2025, well within the target range of 5.0% ±2.5%. This moderation reflects tight monetary policy, lower energy costs, and decreasing food prices.

Commercial bank lending rates eased to 15.2% in July 2025 from 16.8% in July 2024. The interest rates have declined in line with the easing stance of monetary policy. The Kenyan Shilling has remained stable, trading at Kshs. 129.2 per US dollar as of August 2025.

The overall fiscal performance during FY 2024/25 did not fully align with the financial objectives and fiscal responsibility principles stipulated in the PFM Act, 2012 and the 2025 County Fiscal Strategy Paper. Several factors contributed to this outcome, including a high wage bill, underperformance in Own Source Revenues, and delayed exchequer disbursements to the county.

The total County budget was Kshs. 16.7 billion, with Kshs. 6.62 billion (40 percent) allocated for development expenditure and Kshs. 10.0 billion (60 percent) for recurrent expenditure. Total revenue received, including external grants, amounted to Kshs. 15.1 billion against the revised target of Kshs. 16.7 billion, resulting in a shortfall of Kshs. 1.57 billion. Own Source Revenue collection amounted to Kshs. 1.45 billion, an increase of Kshs. 422 million from Kshs. 1.02 billion in FY 2023/24, reflecting a 41.2 percent increase. This increase was largely due to the improved revenue collection measures undertaken during the financial period.

During the implementation of the FY 2025/26 budget, the County Government encountered several significant obstacles that impeded the effective implementation of the budget. One of the primary issues was the delay in uploading the approved budget. This postponement was a direct result of a legal contest, which saw the budget being challenged in court. The ensuing legal proceedings put the budget's processing and its subsequent implementation on hold, causing considerable disruptions to the scheduled activities.

Further difficulties arose from the County’s adaptation to new operational systems introduced by the government. The onboarding process for these systems proved challenging, further impeding the rollout of scheduled initiatives and activities. Departments had to adjust to the new systems, resulting in temporary setbacks in operational efficiency.

A significant operational issue was the delay in uploading the FY 2025/26 procurement plans for all County Departments and Agencies (CDAs) onto the e-Government Procurement (eGP) platform. System-related challenges with the eGP platform disrupted the smooth implementation of development projects and other programmes dependent on procurement. Consequently, the County Government’s operations were heavily affected, especially in the provision of essential services such as healthcare to Mwananchi. Delays in procurement processes directly impacted the availability and delivery of critical supplies and services, highlighting the importance of functional procurement systems for effective public service delivery.

In the FY 2025/26 budget, all spending units are expected to prioritize programmes outlined in CIDP III and align with the National Government's Bottom-Up Economic Transformation Agenda (BETA) under the Fourth Medium Term Plan (MTP IV). These priorities include increased investments in Agricultural Transformation and Inclusive Growth; Micro, Small and Medium Enterprise (MSME); Housing and Settlement; Healthcare; and the Digital Superhighway and Creative Industry.

Given the constrained resources anticipated for the FY 2026/27 budget, due to underperformance of Own Source Revenue, expenditure carryovers, accumulation of pending bills, and the need for increased funding for priority programmes—such as the completion of multiyear projects—Sector Working Groups (SWGs) are required to carefully review all existing and planned activities, projects, and programmes for funding in the FY 2026/27 and the Medium-Term Budget.

SWGs must ensure that all expenditure items in the FY 2026/27 Budget are fully justified, with a strong emphasis on allocating limited resources based on programme efficiency and necessity, rather than incremental budgeting. Priority should be given to completing ongoing projects before initiating new ones, and strict adherence to the proposed sector ceilings, as outlined in this document, is expected.

All SWGs are therefore urged to comply with the sector ceilings and the strict deadlines set out in this document to facilitate the finalization and appropriation of the FY 2026/27 and the Medium-Term Budget.

Ms. Carolyne K. Makali
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ACKNOWLEDGEMENT

The 2025 County Budget Review and Outlook Paper (C-BROP 2025) has been prepared in accordance with the Public Financial Management Act (PFM Act) 2012 and its associated Regulations. This document presents a comprehensive overview of the fiscal outturns for the FY 2024/25, a macroeconomic outlook for the medium term, and establishes Departmental and Sector ceilings for the FY 2026/27 and the Medium-Term Budget period. Additionally, the paper reviews the actual performance outcomes of FY 2024/25, evaluating their impact on compliance with fiscal responsibility principles and the financial objectives set forth in the PFM Act 2012.

C-BROP 2025 serves as the foundational basis for the development of the 2026 County Fiscal Strategy Paper (CFSP 2026), which will elaborate on the specific programs and initiatives to be undertaken during the financial year in alignment with the County Integrated Development Plan (CIDP III), and the Fourth Medium Term Plan of Vision 2030.

The preparation of the 2025 County Budget Review and Outlook Paper (C-BROP 2025) is characterized by a collaborative and consultative approach. This process fostered active involvement from a diverse group of participants, including County Government Departments and Agencies, the County Budget and Economic Forum (CBEF), the County Executive, and other principal stakeholders. Their collective efforts ensured that the document reflected a wide range of perspectives and expertise.

The policy direction provided by the County leadership was instrumental in guiding the development of C-BROP 2025. Their strategic vision set the framework within which the document was developed.

Appreciation is also extended to all County Executive Committee Members (CECMs), Chief Officers, Directors, Heads of Units, and the general public for their meaningful contributions and diverse perspectives. Their input played a crucial role in shaping the content and direction of the document. Additionally, the secretariat team from the Directorate of Budget and Planning is acknowledged for their diligent coordination, compilation, and finalization efforts, which were essential in bringing the C-BROP 2025 to completion.

In conclusion, the 2025 C-BROP is intended to serve as a vital reference for Sector Working Groups (SWGs). It will support SWGs in evaluating planned activities and determining priority programs and projects for funding in the FY 2026/27 budget and the Medium-Term Budget. The guidance provided herein aims to ensure effective resource allocation and implementation of impactful initiatives that align with county development priorities.

ROBERT J. SIMIYU
CHIEF OFFICER, FINANCE AND ECONOMIC PLANNING

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ABBREVIATIONS AND 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
CBROP	County Budget Review Outlook Paper
CDAs	County Departments and Agencies
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
BWASCO	Bungoma Water Services Company
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
ZBB	Zero Based Budget

Legal Basis for the County Budget Review and Outlook Paper

The County Budget Review and Outlook Paper (CBROP) is prepared in accordance with section 118 (1) of the Public Finance Management Act, 2012. This legislation requires the County Treasury to prepare the CBROP for each financial year, specifically detailing the following:

- The actual fiscal performance of the county in the previous year, compared with the budget appropriation for that year.
- Updated economic and financial forecasts, including sufficient information to highlight changes from the forecasts presented in the most recent County Fiscal Strategy Paper (CFSP).
- Explanations for any deviations from the financial objectives outlined in the CFSP, together with proposals for addressing such deviations and an estimation of the timeframe required for correction.

Approval and Publication Process

Upon submission of the CBROP, the County Executive Committee (CEC) is required to review and approve the document, with or without amendments, within fourteen days.

Following approval by the CEC, the County Treasury must:

1. Submit the CBROP to the County Assembly within seven days of approval.
2. Publish and publicize the CBROP not later than fifteen days after the document has been laid before the County Assembly.

In addition to meeting these statutory requirements, the County Budget Review and Outlook Paper also serves as a key instrument for promoting transparency and accountability in the management of public finances. It aligns with the overarching fiscal responsibility principles established in the Public Finance Management Act, ensuring that budgetary allocations and spending patterns adhere to legal thresholds and best practices for sustainable development. By providing a comprehensive analysis of past fiscal performance, updated forecasts, and justifications for any variances from strategic targets, the CBROP guides informed decision-making for both current and future budget cycles, thereby supporting prudent resource allocation and the achievement of the county's development objectives.

Fiscal Responsibility Principles in the Public Finance Management Act

The Constitution and the Public Finance Management (PFM) Act, 2012, provide the framework for the prudent and transparent management of public resources. Section 107(2) of the PFM Act sets out a series of fiscal responsibility principles that guide county governments in achieving sound financial management and accountability.

- **Development Expenditure Allocation**

Over the medium term, county governments are required to allocate a minimum of 30% of their budget to development expenditure. This ensures that a significant portion of resources is directed towards projects and programmes that promote growth and improve the welfare of residents.

- **Control of Wage and Benefit Expenditure**

The expenditure on wages and benefits for public officers must not exceed 35% of the county government's revenue, as prescribed by the regulations. This principle is designed to maintain fiscal discipline and ensure that personnel costs do not crowd out essential services and development initiatives.

- **Borrowing for Development Purposes**

County government borrowings are restricted to financing development expenditure only and must not be used for recurrent expenses. Any borrowing undertaken also requires a guarantee from the National Treasury to safeguard the financial health of the county.

- **Sustainability of Public Debt**

It is essential that public debt and obligations are maintained at sustainable levels. Such sustainability is subject to approval by both the National Parliament and the respective County Assembly, ensuring oversight and responsibility in debt management.

- **Prudent Management of Fiscal Risks**

County governments must manage fiscal risks with caution to avoid disruptions in service delivery and fiscal stability. This involves identifying, assessing, and mitigating potential financial risks in budget planning and execution.

- **Predictability of Taxation**

A reasonable degree of predictability regarding tax rates and tax bases must be maintained. This takes into account any future tax reforms, providing stability for taxpayers and facilitating effective budget planning.

EXECUTIVE SUMMARY

The 2025 County Budget Review and Outlook Paper (CBROP) has been prepared in accordance with the requirements of the Public Finance Management (PFM) Act, 2012, and its associated regulations. This document offers a comprehensive overview of the county government's financial performance for the financial year 2024/25, with a particular focus on compliance with the stipulated fiscal responsibility principles and financial objectives as outlined in the PFM Act, 2012. Furthermore, it provides macroeconomic projections, sector ceilings for the financial year 2026/27 and the medium-term budget and details any variations from projections set out in the 2025 County Fiscal Strategy Paper (CFSP).

The document offers a summary of the fiscal outturn for FY 2024/25, including macroeconomic projections and the sector ceilings set for FY 2026/27 and the Medium-Term Budget. The 2025 CBROP serves as a crucial reference point for developing the 2026 County Fiscal Strategy Paper (CFSP). The CFSP will outline the various programmes, projects, and initiatives to be implemented as detailed in the Third County Integrated Development Plan (CIDP 2023–2027) and the Fourth Medium Term Plan of Vision 2030.

Global economic growth is projected to reach 3.0% in 2025, with a further improvement to 3.1% expected in 2026. This positive outlook is primarily driven by the easing of monetary policies, increasing demand in emerging markets, and a gradual recovery in global trade flows.

For Sub-Saharan Africa, economic expansion is forecasted at 4.0% in 2025 and 4.3% in 2026. However, growth across the region remains somewhat constrained. The main challenges include elevated debt levels, climate-related risks, external shocks, and persistent structural bottlenecks that hinder economic diversification and resilience.

Kenya's economy continues to exhibit resilience, underpinned by sound macroeconomic policies and a diversified economic base. In 2025, the country recorded growth rates of 4.9% in the first quarter and 5.0% in the second quarter. Several key sectors contributed to this performance:

Agriculture: Benefited from favorable weather conditions and the provision of subsidized inputs, leading to strong output.

Industry: The industrial sector rebounded, with notable growth in construction and manufacturing activities.

Services: Robust performance was observed in ICT, financial services, and tourism, reflecting continued expansion and innovation.

Kenya has maintained stability in major macroeconomic indicators, creating a supportive environment for investment:

Inflation: Stood at 4.5% in August 2025, well within the target range of 5.0% ±2.5%. This moderation reflects tight monetary policy, lower energy costs, and decreasing food prices.

Interest Rates: These have declined in line with the easing stance of monetary policy. The Central Bank Rate was reduced to 9.5% in August 2025 from 13.0% in August 2024. The 91-day Treasury bill rate fell to 8.0% in August 2025 from 15.9% a year earlier. Commercial bank lending rates eased to 15.2% in July 2025 from 16.8% in July 2024.

Credit to Private Sector: The availability of credit is recovering, with growth at 3.3% in July 2025 compared to a contraction of -2.9% in January 2025.

Exchange Rate: The Kenyan Shilling has remained stable, trading at Kshs. 129.2 per US dollar as of August 2025.

The external sector has shown continued resilience. The current account deficit held steady at 1.5% of GDP in June 2025, supported by strong export performance, higher service receipts, and increased remittances. Diaspora remittances rose by 12.1%, reaching USD 5.08 billion. Foreign exchange reserves stood at USD 11.9 billion in June 2025, providing an import cover of 5.2 months, surpassing the statutory 4-month requirement.

Looking ahead, Kenya's economy is projected to grow by 5.3% in both 2025 and 2026, up from 4.7% in 2024. This growth will be driven by sustained gains in the agriculture, industry, and services sectors:

Agriculture: Expected to benefit further from favorable weather and continued subsidization of inputs.

Industry: Anticipated expansion as construction activity increases and manufacturing strengthens.

The revised budget estimates for the county in the financial year 2024/25 amounted to Kshs. 16.7 billion. Within this total, Kshs. 6.62 billion, representing 40 percent of the overall budget, was allocated to development programs aimed at promoting growth and investment within the county. In contrast, Kshs. 10.0 billion, accounting for 60 percent of the budget, was designated for recurrent expenditure, ensuring the continued operation of essential government services and programs.

To finance the county's planned expenditures, it was anticipated that Kshs. 12.1 billion (72.6 percent of the budget) would be received as the county's equitable share from the National Government. In addition to national transfers, the county projected to generate Kshs. 1.77 billion (10.6 percent) from its own revenue sources, demonstrating ongoing efforts to enhance local revenue mobilization.

Other expected revenue streams included Kshs. 814.2 million (4.87 percent) in conditional grants from the national government, which are often earmarked for specific projects or sectors. Furthermore, development partners were expected to contribute to Kshs. 1.93 billion (11.5 percent), supporting a range of development initiatives across the county. The budget also incorporated Kshs. 738.6 million brought forward from the previous financial year, alongside Kshs. 47.9 million from County Funds, which supplemented the available financial resources.

Overall, the cumulative amount targeted for the implementation of the FY 2024/25 budget stood at Kshs. 16.7 billion. However, actual receipts across all funding streams totaled Kshs. 15.1 billion, resulting in an achievement rate of 85 percent relative to the budgeted figure. This performance highlights both the county's reliance on national transfers and the importance of strengthening local revenue collection and external support to fully realize its expenditure plans.

In the financial year 2024/25, the county experienced an overall negative variance of Kshs. 331.5 million in its own source revenue collection. This included a shortfall of Kshs. 556.9 million in local revenue, partially offset by a positive variance of Kshs. 225 million in Appropriations-in-Aid (AIA). Over the twelve-month period, the county generated Kshs. 1.45 billion in own-source revenue, equating to 81.3 per cent of the annual target of Kshs. 1.77 billion. This figure marked a 41.2 per cent increase compared to the Kshs. 1.024 billion realized during the same period in the previous financial year (2023/24).

During the reporting period, the county spent Kshs. 3.789 billion on development expenditure and Kshs. 8.779 billion on recurrent programmes. This expenditure equated to 100 per cent of the funds released by the Controller of Budget (CoB). Development expenditure reflected an absorption rate of 57 per cent, while recurrent expenditure represented 87 per cent of the annual budgeted amounts for these categories.

In a bid to further strengthen the management of public resources, the government is transitioning from a cash basis of accounting to an accrual basis. This shift aims to enhance both cash management and the quality of financial and fiscal reporting, enabling the government to account comprehensively for all assets and liabilities. In parallel, the government intends to entrench the adopted Zero-Based Budgeting approach in the preparation of the financial year 2026/27 budget and subsequent budgets.

In the financial year 2026/27 and the medium-term budget, the county government is set to continue implementing a fiscal consolidation plan. The primary objectives are to minimize recurrent expenditure and reduce the stock of pending bills. There will be a strong focus on aggressive resource mobilization, including policy measures to enhance Public-Private Partnerships and collaborative initiatives. To ensure sectoral and departmental spending is efficient, the county will enforce austerity measures targeting non-core expenditures. Expenditure prioritization will align with overall sector ceilings and strategic sector priorities. Given the constrained fiscal environment, a zero-based budgeting approach will be adopted to guide sector working groups and departments in prioritizing and allocating scarce resources in preparing the FY 2026/27 budget.

All the spending units are expected to focus on priority programmes including, diversification and commercialization of agriculture, infrastructure development, broader access to markets, entrepreneurship and job creation, improved access to quality education and training, strengthening the link between skills and industry, establishing a functional and capable health system, improving water sources and sanitation, and advancing green growth and climate change management.

Given limited resources, Sector Working Groups (SWGs), County Departments, and Agencies (CDAs) are directed to rigorously review, evaluate, and prioritize all budget allocations to ensure strict alignment with the priorities of the Third County Integrated Development Plan (CIDP III). The sector ceilings established for the FY 2026/27 budget and the medium term will serve as the framework for these allocations.

I. INTRODUCTION

Objectives of the 2025 County Budget Review and Outlook Paper

1. The 2025 County Budget Review and Outlook Paper (CBROP) provides a comprehensive analysis of the county's fiscal performance during the financial year 2024/25. This review evaluates the extent to which the county adhered to the objectives and principles established in the 2025 County Fiscal Strategy Paper (CFSP) and the requirements of the Public Finance Management (PFM) Act, CAP 412A.
2. In addition to assessing fiscal performance, the CBROP provides updated macroeconomic projections and establishes sector ceilings for both the 2026/27 financial year and the medium-term budget. These projections and ceilings are essential for guiding future budget preparations and resource allocation across county sectors.
3. The document also details any significant variations from the forecasts presented in the 2025 CFSP. The medium-term macroeconomic and fiscal projections outlined in the CBROP have been revised to reflect the actual macroeconomic and fiscal outcomes of FY 2024/25, ensuring that future planning is based on the most current and accurate information available.

The Role of the 2025 BROP in Guiding Future Fiscal Planning

4. The 2025 Budget Review and Outlook Paper (BROP) serves as a foundational document for the development of the 2026 County Fiscal Strategy Paper (CFSP). The 2026 CFSP will provide a detailed account of the progress made in implementing the priority policies and strategies outlined in the Government's Third County Integrated Development Plan (CIDP III). This ensures that all fiscal planning remains closely aligned with the objectives of the Medium-Term Plan IV (MTP IV) under Vision 2030.
5. Furthermore, the preparation of the budget for the financial year 2026/27, as well as the medium-term budget, will be strictly guided by the established Budget Calendar. The timelines set out within this calendar adhere to the provisions of the Public Finance Management (PFM) Act and CAP 412A, ensuring that all budgeting activities are conducted in accordance with legal and regulatory requirements.
6. As required by the PFM Act, CAP 412A, the annual budget process aims to improve the efficiency and effectiveness of revenue mobilization and Government spending to ensure debt

sustainability and stimulate economic activity. In this regard, the 2025 CBROP provides sector ceilings which will guide the budget preparation process for the FY 2026/27 and the medium term. The ceilings are based on the overall resource envelope that is informed by the medium-term macro-fiscal projections as presented in Sections III and IV of this document. Sector ceilings in the 2025 C-BROP are aligned to the priorities of the Government that enhance value chain and link to Third County Integrated Development Plan (CIDP III) and ensure alignment with the Medium-Term Plan IV (MTP IV) of Vision 2030. It is also foreseen that risks may arise through the FY 2025/26 and medium-term budget process. Assessment of such risks will be undertaken once information is consolidated and responsive policy actions implemented.

7. Section II presents a detailed review of the fiscal performance for the financial year 2024/25. This section examines how the county performed in relation to the financial objectives established in the Public Finance Management (PFM) Act, 2012, as well as the targets and priorities set out in the 2025 County Fiscal Strategy Paper (CFSP). The analysis serves to highlight key outcomes and their implications for future financial planning.
8. Section III offers highlights of the macroeconomic developments and outlook. This section sets the context for medium-term planning by outlining major trends and projections in the broader economic environment that may impact the county's fiscal position and policy direction.
9. Section IV introduces the proposed Resource Allocation Framework. Here, the document details the processes and criteria for distributing resources across sectors, ensuring alignment with established priorities and available fiscal space. Finally, Section V provides the conclusion and outlines the next steps. This section summarizes the main findings and recommendations, setting the stage for the subsequent budget preparation and implementation phases.

II. REVIEW OF FISCAL PERFORMANCE FOR THE FY 2024/25

A. FY 2024/25 Fiscal Performance

10. Article 202 (1) of the Constitution establishes the principle of equitable sharing of revenue raised at the national level between the National and County Governments. This constitutional provision ensures that both tiers of government receive a fair allocation of resources to support their respective functions and responsibilities.

11. Further, Article 202 (2) allows for additional allocations to County Governments from the National Government's share of revenue, which may be provided either conditionally or unconditionally. These allocations supplement the County Governments' finances, enabling them to meet specific obligations and undertake targeted initiatives as determined by the conditions attached.

12. The Constitution also empowers County Governments to mobilize their own revenues. Specifically, Article 209 (3) and (4) grants County Governments the authority to levy property rates and entertainment taxes, as well as impose charges for services delivered to the public. This autonomy supports the counties' financial independence and capacity to fund local development priorities.

13. In terms of borrowing, Article 212 (a) stipulates that County Governments may borrow money, provided they obtain a guarantee from the National Government. Despite this constitutional provision, it is noteworthy that since the inception of devolution, no County Government has utilized this option to raise funds through borrowing.

14. Additionally, Sections 138 and 139 of the Public Finance Management (PFM) Act, 2012, permit County Governments to receive grants from development partners. These grants are intended to finance development projects or support the delivery of essential services within the counties.

a) Transfers to the county in the FY 2024/25

15. During the financial year 2024/25, the County Government's primary source of income was Equitable Share, representing 80 per cent of the total revenue. This significant proportion underscores the central role of the Equitable Share in financing county operations and fulfilling statutory obligations.

16. In addition to the Equitable Share, additional allocations from the National Government's share of revenue, as well as proceeds from loans and grants, made up 11 per cent of the overall county revenue. These allocations, both conditional and unconditional, provided essential supplementary funding, enabling the County Government to address specific needs and implement targeted development programmes.
17. Own source revenue, generated from local taxes, fees, and charges for services rendered, accounted for 8 per cent of the total revenue for the County Government. This component reflects the counties' efforts to enhance financial autonomy and support local priorities through internally generated funds.
18. It is noteworthy that borrowing was not reported as a source of revenue for the County Government in FY 2024/25. Despite constitutional provisions allowing counties to borrow with a National Government guarantee, this avenue remained unutilized during the reporting period.
19. In accordance with the County Allocation of Revenue Act (CARA), 2024 and the County Governments Additional Allocations Act, 2024, the allocation for the County Government amounted to Kshs. 14.8 billion for the FY 2024/25. Out of which, a total of Kshs. 13.8 billion was disbursed to the County Government as of 30th June 2025, comprising of Equitable Share Kshs. 12.13 billion and additional allocation of Kshs. 1.7 billion as grants from both the national Government and development partners. The disbursement figures indicate that the majority of the funds received by the County Government were from Equitable Share, which highlights the continued dependence on national transfers to sustain county operations. Meanwhile, grants from both the National Government and development partners played a crucial role in supplementing key developmental initiatives and service delivery programs.

Table 1: Sources of Revenue

No	Revenue Source	Budgeted County Government Revenue	Actual Disbursements	Budgeted % of Revenue Target	% of Total Revenue
		A	**B**	**C=B/A**	
1	**Total Equitable share**	**12,133,676,722**	**12,133,675,886**	**100%**	80%
	Exchequer (Transfer from the Central Government)	11,170,673,599	11,170,672,763	100%	74%
	Equitable share Brought forward.	963,003,123	963,003,123	100%	6%
2	Conditional Grant- National Government:	814,274,844	399,271,480	49%	3%
3	Conditional Grants- Development Partners:	1,931,623,694	1,098,585,238	57%	7%

No	Revenue Source	Budgeted County Government Revenue	Actual Disbursements	Budgeted % of Revenue Target	% of Total Revenue
		A	B	C=B/A	
5	Local generated Revenue	1,042,461,543	485,531,747	47%	3%
6	Aids in Appropriation	735,471,646	960,882,044	131%	6%
7	Funds	47,956,352	47,956,352	100%	0.3%
	Total	**16,705,464,800**	**15,125,902,747**	**91%**	100%

Source: County Treasury

Revenue Performance

20. In FY 2024/25, the total resource envelope was Kshs. 16.7 billion that comprised of Kshs. 6.662 billion (40 per cent) allocated to development expenditure and Kshs. 10.0 billion (60 per cent) allocated to recurrent expenditure. The total revenue received including external grants was Kshs. 15.1 billion (91 percent) against a revised target of Kshs. 16.7 billion recording a shortfall of Kshs. 1.59 billion (9 percent). Own source revenue amounted to Kshs. 1.44 billion (81.3 percent) against a target of Kshs.1.77 billion which was an increase of Kshs.422 million from Kshs. 1.0 billion collected in FY 2023/24, reflecting an increase of 41.2 percent as indicated in table 2. The general performance fell short of the target largely attributed to the negative impact of the geo-politics that led to global economic slowdown and supply chain disruptions

Table 2: Revenue and Grants FY 2024/25

Revenue Source	Actual 2022/23	Budget 2023/24	Actual 2023/24	Revised Estimates FY 2024/25	Actual FY 2024/25	Variance (FY 2024/25)	Annual Growth (%)	Achievement Rate (%)	Percent of Total Revenue
Local Sources	379,716,358	868,201,471	443,505,728	1,042,461,543	485,531,747	-556,929,796	20%	47%	6%
Facility Improvement Fund	775,882,124	1,162,071,383	581,056,822	735,471,646	960,882,044	225,410,398	-37%	131%	4%
Own Source Revenue Sub Total	**1,155,598,482**	**2,030,272,854**	**1,024,562,550**	**1,777,933,189**	**1,446,413,791**	**-331,519,398**	**-12%**	**81%**	**11%**
Balance in County Revenue Fund & Commercial Accounts (Fiscal Balances)	284,656,453	363,023,948	56,398,071	47,956,352	47,956,352	0	-87%	100%	0.3%
Conditional Grants	707,066,342	1,463,020,370	818,357,439	2,745,898,538	1,497,856,717	-1,248,041,821	88%	55%	16%
Equitable Share	11,526,723,717	11,387,333,905	10,648,375,217	12,133,676,722	12,133,675,886	-836	7%	100%	73%
Subtotal	**12,518,446,512**	**13,213,378,223**	**11,523,130,727**	**14,927,531,612**	**13,679,488,955**	**-1,248,042,657**	**13%**	**92%**	**89%**
TOTAL	**13,674,044,994**	**15,243,651,077**	**12,547,693,277**	**16,705,464,800**	**15,125,902,746**	**-1,579,562,055**	**10%**	**91%**	**100%**

Source: County Treasury

21. Collections from the main local tax streams were below their respective targets in the period under review. Land Rates had a shortfall of kshs. 139.1 million Single Business Permits shortfall of Kshs. 81.1 million, followed by market fees Kshs. 39.4 million and Cess Kshs. 41.4 million. Food and Drugs Permit Kshs. 26.1 million; Hire of Machinery of Kshs. 4.86 million and sale of fertilizer of Kshs. 12.2 million was not realized totally.

22. The performance of ministerial A-i-A was Kshs. 960.8 million against a target of Kshs. 735.4 million thus making a surplus of Kshs. 225.4 million. It was all from the Department of Health and Sanitation.

23. Grants received amounted to Kshs. 1.4 billion against a revised target of Kshs. 2.74 billion, translating to a shortfall of Kshs. 1.24 billion. Out of these, those from development partners amounted to Kshs. 1.09 billion (57%) against a target of Kshs. 1.93 billion while grants from the National Government received were Kshs. 399.2 million (49%) against a target of Kshs. 814.2 million translating to a shortfall of Kshs. 415 million. Table 3 analyses the revenue performance for the FY 2023/24 and FY 2024/25

Table 3: County Revenue performance FY 2024/25

No	Revenue Stream	Original Budget	Supplementary Estimtes	Annual Targeted Revenue (Kshs.)	Opening Balances ksh	Actual Revenue (Kshs.)	Receivables (shs.)	Total Revenue	Variance (kshs.)	%
				A	B	C	D	E	F=(E-A)	G=E/A %
1	**Exchequer releases**	**11,543,041,769**	**590,634,953**	**12,133,676,722**	**74,044,435**	**12,059,631,451**	**-**	**12,133,675,886**	**(836)**	100%
	Exchequer (Transfer from the central government)	11,543,041,769	(372,368,170)	11,170,673,599		11,170,672,763		11,170,672,763	(836)	100%
	Equitable share Brought forward		963,003,123	963,003,123	74,044,435	888,958,688		963,003,123	-	100%
2	**Own Source Revenue**	**1,193,245,421**	**(150,783,878)**	**1,042,461,543**	**-**	**485,531,746**	**-**	**485,531,746**	**(556,929,796)**	**47%**
	AIA	**1,063,647,395**	**(328,175,749)**	**735,471,646**	**-**	**960,882,044**	**-**	**960,882,044**	**225,410,399**	**131%**
3	**Transfers from other government agencies**	**1,789,513,118**	**956,385,420**	**2,745,898,538**	**738,623,484**	**205,965,343**	**553,267,890**	**1,497,856,717**	**(1,248,041,821)**	**55%**
	SHIF Reimbursement	105,600,000		105,600,000		-		-	(105,600,000)	0%
	Equalization Fund		58,779,835	58,779,835				-	(58,779,835)	0%
	UNFPA	7,400,000		7,400,000		-		-	(7,400,000)	0%
	Community Health Promoters	107,400,000		107,400,000		-		-	(107,400,000)	0%
	Covid 19		150,710	150,710	150,710			150,710	-	100%
	CBA Agreement Arrears		39,854,059	39,854,059				-	(39,854,059)	0%
	Industrial Park		194,548,890	194,548,890	87,785,732	131,054,655	56,445,345	275,285,732	80,736,842	141%
	Kenya Agricultural Business Development Project (KABDP)		10,918,919	10,918,919				-	(10,918,919)	0%
	Rural Electrification and Renewable Energy Corporation (REREC)	45,000,000		45,000,000		-		-	(45,000,000)	0%
	Kenya Livestock Commercialization Project (KELCOP)	37,950,000	22,117,432	60,067,432	22,117,432	-	37,806,918	59,924,350	(143,082)	100%
	Fuel Levy Fund	184,554,999		184,554,999		63,910,688		63,910,688	(120,644,311)	35%
	UNICEF	1,571,000		1,571,000		-		-	(1,571,000)	0%
	Danish International Development Agency (DANIDA)	13,698,750	17,326,210	31,024,960	17,326,210		13,698,750	31,024,960	0	100%
	National Agricultural Value Chain Development Project (NAVCDP)	151,515,152	115,782,858	267,298,010	115,782,858		78,038,678	193,821,536	(73,476,474)	73%
	Agriculture: World bank Agricultural and Rural growth Projects		391,721	391,721	391,721			391,721	-	100%
	Sweden Agricultural Sector Development Sector Development Support Program Programmme (ASDSP II)		5,467	5,467	5,467			5,467	-	100%
	Kenya Devolution Support Programme - Level 1	37,500,000		37,500,000		-		-	(37,500,000)	0%
	Kenya Devolution Support Programme - Level 2		6,753,138	6,753,138	6,753,138			6,753,138	-	100%

No	Revenue Stream	Original Budget	Supplementary Estimtes	Annual Targeted Revenue (Kshs.)	Opening Balances ksh	Actual Revenue (Kshs.)	Receivables (shs.)	Total Revenue	Variance (kshs.)	%
	Urban Support Programme (Development)	100,434,139	1,445,965	101,880,104		-		-	(101,880,104)	0%
	II) Urban Support Programme (Recurrent)	35,000,000		35,000,000			32,309,300	32,309,300	(2,690,700)	92%
	III) KISP II (Kenya Informal Settlement Improvement Project)	297,400,190	92,702,987	390,103,177	92,702,987		292,128,530	384,831,517	(5,271,660)	99%
	Finance Locally Led Climate Action Programme (FLLOCA) - Water	11,000,000	11,000,000	22,000,000	11,000,000	11,000,000		22,000,000	-	100%
	Climate change grant	153,488,888	384,607,230	538,096,118	384,607,230	-	42,840,369	427,447,599	(110,648,519)	79%
	WATER KOICA	500,000,000		500,000,000		-		-	(500,000,000)	0%
	FUNDS	**-**	**47,956,352**	**47,956,352**	**47,956,352**	**-**	**-**	**47,956,352**	-	100%
	Trade loan		12,695,361	12,695,361	12,695,361			12,695,361	-	100%
	Women Fund		820,017	820,017	820,017			820,017	-	100%
	Emergency Fund		355,038	355,038	355,038			355,038	-	100%
	County Assembly Mortgage		25,328,890	25,328,890	25,328,890			25,328,890	-	100%
	Education support Scheme Fund		8,757,046	8,757,046	8,757,046			8,757,046	-	100%
	Total	**15,589,447,703**	**1,116,017,097**	**16,705,464,800**	**860,624,271**	**13,712,010,584**	**553,267,890**	**15,125,902,745**	**(1,579,562,055)**	91%

Source: County Treasury

a) Equitable Share

24. During FY 2024/25, a total of Kshs. 11.17 billion was allocated to the County Government as equitable share as reflected in the County Allocation of Revenue Act (CARA), 2024, Kshs. 963.0 million as balance brought forward from FY 2023/24. During FY 2024/25, 100 percent of the equitable share was disbursed by the National treasury to the County Government.

Table 4: Total budgeted revenue from the various sources for the FY 2024/25

Receipt/ Expense Item	FY 2024/25		Deviation	% of Utilization
	Kshs	Kshs	Kshs	Kshs
	Target (A)	Actual (B)	C= (B-A)	E=B/A %
RECEIPTS				
Equitable Share B/F	963,003,123	963,003,123	0	100%
Exchequer releases	11,170,673,599	11,170,672,763	-836	100%
Proceeds from Domestic and Foreign Grants	2,745,898,538	1,497,856,717	-1,248,041,821	55%
Transfers from Other Government Entities	0	0	0	0%
County Own Generated Receipts	1,777,933,189	1,446,413,791	-331,519,398	81%
Funds	47,956,352	47,956,352	0	100%
Retention	0	0	0	0%
TOTAL	**16,705,464,800**	**15,125,902,746**	**-1,579,562,055**	**91%**

Source: County Treasury

b) Additional Allocations

25. In addition to the equitable share, the County Government allocated Kshs. 2.74 billion as Grants from both the national Government and Development partners comprising of Kshs. 738.6 million as balance brought forward from FY 2023/24 and Kshs. 2.0 billion as provided for under the County Governments Additional Allocations Act, 2024. As at 30th June, 2025, a total of Kshs. 1.7 billion had been transferred to the County Government as additional allocations comprising of the Kshs. 399.2 million from the National government and Kshs. 1.0 billion as transfers from development partners allocation as indicated in table 5 and 6.

Table 5: Budget vs Actual Received

No	Revenue Stream	Actual Amount Received FY 2023/24 A	Approved Budget Amounts FY 2024/25 B	Actual Amount Received FY 2024/25 C	Variance (kshs.) D=C-B	% Actual Vs Target E=C/B
1	**Total Equitable share**	**10,648,375,217**	**12,133,676,722**	**12,133,675,886**	**(836)**	100%
	Exchequer	10,223,024,920	11,170,673,599	11,170,672,763	(836)	100%
	Equitable share Brought forward.	275,350,297	963,003,123	963,003,123	-	100%
	Retention Brought forward	150,000,000	-	-	-	0%
2	**Local generated Revenue**	**443,505,728**	**1,042,461,543**	**485,531,747**	**(556,929,796)**	47%
	Aids in Appropriation	**581,056,822**	**735,471,646**	**960,882,044**	**225,410,398**	131%
4	**Conditional Grants - Development Partners**	**755,857,439**	**1,931,623,694**	**1,098,585,238**	(833,038,456)	57%
	DANIDA	44,832,806	31,024,960	31,024,960	-	100%
	Sweden Agricultural Sector Development Sector Development Support Program Programmme (ASDSP II)	1,593,849	5,467	5,467	-	100%
	World bank Agricultural and Rural growth Projects	66,411,039	391,721	391,721	-	100%
	National Agricultural Value Chain Development Project (NAVCDP)	195,112,952	267,298,010	193,821,536	(73,476,474)	73%
	Livestock Value Chain Support Project	-	-	-	-	0%
	UNICEF	1,571,000	1,571,000	-	(1,571,000)	0%
	Kenya Devolution Support Programme Level 1		37,500,000		(37,500,000)	0%
	Kenya Devolution Support Programme - Level 11	12,792,823	6,753,138	6,753,138	-	100%
	Urban Support Programme (Development)	-	101,880,104	-	(101,880,104)	0%
	Urban Support Programme (Recurrent)	-	35,000,000	32,309,300	(2,690,700)	92%
	KISP II (Kenya Informal Settlement Improvement Project)	70,000,000	390,103,177	384,831,517	(5,271,660)	99%
	FLLOCA	11,110,884	22,000,000	22,000,000	-	100%
	Climate change grant	320,781,944	538,096,118	427,447,599	(110,648,519)	79%
	KOICA	-	500,000,000	-	(500,000,000)	0%
5	**Conditional Grants - National Government**	**62,500,000**	**814,274,844**	**399,271,480**	(415,003,364)	49%
	Finance and Economic Planning: Equalization Fund		58,779,835		(58,779,835)	0%
	Fuel Levy Fund		184,554,999	63,910,688	(120,644,311)	35%
	Trade: Aggregated Industrial Park Grant	62,500,000	194,548,890	275,285,732	80,736,842	141%

No	Revenue Stream	Actual Amount Received FY 2023/24 A	Approved Budget Amounts FY 2024/25 B	Actual Amount Received FY 2024/25 C	Variance (kshs.) D=C-B	% Actual Vs Target E=C/B
	ii. Rural Electrification and Renewable Energy Corporation (REREC)	-	45,000,000	-	(45,000,000)	0%
	SHIF Reimbursement		105,600,000	-	(105,600,000)	0%
	UNFPA		7,400,000	-	(7,400,000)	0%
	Community Health Promoters		107,400,000	-	(107,400,000)	0%
	Covid 19		150,710	150,710	-	100%
	CBA Agreement Arrears		39,854,059		(39,854,059)	0%
	Kenya Agricultural Business Development Project (KABDP)		10,918,919		(10,918,919)	0%
	Kenya Livestock Commercialization Project (KELCOP)	31,650,142	60,067,432	59,924,350	(143,082)	100%
6	**Funds**	**56,398,071**	**47,956,352**	**47,956,352**	(0)	100%
	Trade loan	2,182,340	12,695,361	12,695,361	-	100%
	Women Fund	-	820,017	820,017	-	100%
	Emergency Fund	54,215,731	355,038	355,038	-	100%
	County Assembly Mortgage		25,328,890	25,328,890	-	100%
	Education support Scheme Fund		8,757,046	8,757,046	-	100%
	Total	**12,547,693,277**	**16,705,464,801**	**15,125,902,747**	**(1,579,562,054)**	**91%**

Table 6: Grants performance FY 2024/25

No	Revenue Stream	Original Budget	Supplementary Estimates	Annual Targeted Revenue (Kshs.)	Opening Balances ksh	Actual Revenue (Kshs.)	Variance (kshs.)	%
				A	**B**	**C**	**D=C-A**	**E=D/A**
2	**Conditional Grant- National Government:**	**487,904,999**	**326,369,845**	**814,274,844**	**81,047,977**	**399,271,480**	**(415,003,364)**	**49%**
	SHIF Reimbursement	105,600,000		105,600,000	-	-	(105,600,000)	0%
	Finance and Economic Planning: Equalization Fund		58,779,835	58,779,835	58,779,835		(58,779,835)	0%
	UNFPA	7,400,000		7,400,000		-	(7,400,000)	0%
	Community Health Promoters	107,400,000		107,400,000		-	(107,400,000)	0%
	Covid 19		150,710	150,710	150,710	150,710	-	100%
	CBA Agreement Arrears		39,854,059	39,854,059			(39,854,059)	0%
	Industrial Park		194,548,890	194,548,890		275,285,732	80,736,842	141%
	Kenya Agricultural Business Development Project (KABDP)		10,918,919	10,918,919			(10,918,919)	0%
	Rural Electrification and Renewable Energy Corporation (REREC)	45,000,000		45,000,000		-	(45,000,000)	0%
	Kenya Livestock Commercialization Project (KELCOP)	37,950,000	22,117,432	60,067,432	22,117,432	59,924,350	(143,082)	100%
	Roads: I) Fuel Levy Fund	184,554,999		184,554,999		63,910,688	(120,644,311)	35%
3	**Conditional Grants- Development Partners:**	**1,301,608,119**	**630,015,575**	**1,931,623,694**	**630,015,575**	**1,098,584,788**	**(833,038,906)**	**57%**
	UNICEF	1,571,000		1,571,000		-	(1,571,000)	0%
	Danish International Development Agency (DANIDA)	13,698,750	17,326,210	31,024,960	17,326,210	31,024,960	-	100%
	National Agricultural Value Chain Development Project (NAVCDP)	151,515,152	115,782,858	267,298,010	115,782,858	193,821,536	(73,476,474)	73%
	Agriculture: World bank Agricultural and Rural growth Projects		391,721	391,721	391,721	391,271	(450)	100%
	Sweden Agricultural Sector Development Sector Development Support Program Programmme (ASDSPII)		5,467	5,467	5,467	5,467	1	100%
	Kenya Devolution Support Programme - Level 1	37,500,000		37,500,000		-	(37,500,000)	0%
	Kenya Devolution Support Programme - Level 2		6,753,138	6,753,138	6,753,138	6,753,138	-	100%
	Lands: I) Urban Support Programme (Development)	100,434,139	1,445,965	101,880,104	1,445,965	-	(101,880,104)	0%
	II) Urban Support Programme (Recurrent)	35,000,000		35,000,000		32,309,300	(2,690,700)	92%
	III) KISP II (Kenya Informal Settlement Improvement Project)	297,400,190	92,702,987	390,103,177	92,702,987	384,831,517	(5,271,660)	99%
	Finance Locally Led Climate Action Programme (FLLOCA)- Water	11,000,000	11,000,000	22,000,000	11,000,000	22,000,000	-	100%
	Climate change grant	153,488,888	384,607,230	538,096,118	384,607,230	427,447,599	(110,648,519)	79%
	Water and Natural Resources I) WATER KOICA	500,000,000		500,000,000		-	(500,000,000)	0%
	Total	**1,789,513,118**	**956,385,420**	**2,745,898,538**	**711,063,552**	**1,497,856,268**	**(1,248,042,270)**	**55%**

c) Own Source Revenue

Performance of Own Source Revenue against the Target

26. During the reporting period, the County collected a total of Kshs.1.45 billion from own source generated revenue, which was 81.5 per cent of the annual target of Kshs. 1.777 billion. The total local revenue collected was Kshs 485.5 million against a target of Kshs. 1.04 billion representing a shortfall of 53 percent while Appropriation in Aid (AiA) collection amounted to Kshs. 960.8 million against a target of Kshs. 735.4 million representing an achievement of 131 per cent.

27. The revenue in the year 2024/25 had an overall negative variance of Kshs 331.5 million on own source revenue, a negative variance of Kshs 556.9 million on local Revenue and a positive variance of Kshs. 225.4 million on AIA. Analysis of twelve months own source revenue collection for July 2024 to June 2025 is shown in **Table 7**.

Table 7: Own Source Revenue Collection for the FY 2024/25

No	Revenue Stream	Annual Targeted Revenue (Kshs.) FY 2024/25	Twelve Months of FY 2024/25 OSR Collection (Kshs.)	Variance (Kshs.)	% of Collection of OSR Against Annual Target
		A	B	C=B-A	D=B/A%
1	**Local generated Revenue**	**1,042,461,543**	**485,531,746**	**556,929,796**	47%
	Land Rates	163,814,018	24,636,020	(139,177,998)	15%
	Alcoholic Drinks Licenses	25,253,042	10,334,000	(14,919,042)	41%
	Single Business Permits	176,148,442	94,992,608	(81,155,834)	54%
	Application Fees	10,537,000	5,504,000	(5,033,000)	52%
	Renewal fees	15,348,870	9,770,650	(5,578,220)	64%
	Conservancy Fees	18,551,802	16,575,563	(1,976,239)	89%
	Fire Fighting	44,852,475	26,916,400	(17,936,075)	60%
	Advertisement Fees	48,957,759	30,894,560	(18,063,199)	63%
	Food Hygiene Licenses	30,137,645	4,011,880	(26,125,765)	13%
	Hire of Machinery	4,866,853	-	(4,866,853)	0%
	Car Parking Fees	19,593,151	14,846,399	(4,746,752)	76%
	Bodaboda Parking Fees	8,361,979	1,424,500	(6,937,479)	17%
	House Rent	12,510,270	8,310,500	(4,199,770)	66%
	Plan Approval	28,241,588	9,751,630	(18,489,958)	35%
	Inspection Fee	4,173,555	1,995,547	(2,178,008)	48%
	Ground Fees	5,365,838	3,785,070	(1,580,768)	71%
	Market Fees	80,110,046	40,633,980	(39,476,066)	51%
	Enclosed Bus Park Fee	65,362,848	66,288,711	925,863	101%

No	Revenue Stream	Annual Targeted Revenue (Kshs.) FY 2024/25	Twelve Months of FY 2024/25 OSR Collection (Kshs.)	Variance (Kshs.)	% of Collection of OSR Against Annual Target
	Slaughter house Fees	20,954,007	3,118,650	(17,835,357)	15%
	Cess	100,014,389	58,566,531	(41,447,858)	59%
	Market Stalls Rent	4,260,470	1,707,450	(2,553,020)	40%
	Stock Sales	15,596,617	7,259,060	(8,337,557)	47%
	Penalties	16,043,022	336,150	(15,706,872)	2%
	Consent to charge	279,613	63,000	(216,613)	23%
	Survey fees	781,330	3,000	(778,330)	0%
	Audit fees	3,029,367	244,985	(2,784,382)	8%
	Payroll product	273,022	4,777,668	4,504,646	1750%
	Fisheries	5,523,366	155,500	(5,367,866)	3%
	Salary Recovery	3,517,012	37,000	(3,480,012)	1%
	Occupation Certificate	730,378	38,375	(692,003)	5%
	Weights and Measures	2,877,531	1,141,430	(1,736,101)	40%
	Imprest recovery	5,000,000	118,687	(4,881,313)	2%
	Bank Commissions	7,920,000	10,225,842		129%
	Physical Planning fees	334,351	15,195	(319,156)	5%
	Change of User fees	196,410	98,000	(98,410)	50%
	Sale of Fertilizers	12,216,122	-	(12,216,122)	0%
	Mabanga AMC	5,000,000	667,875	(4,332,125)	13%
	Mabanga ATC	42,924,377	20,689,972	(22,234,405)	48%
	Livestock	10,429,233	2,908,211	(7,521,022)	28%
	Duplicate Permit	-	13,500	13,500	0%
	Burial Fees	124,000	88,500	(35,500)	71%
	Stadium Hire	3,773,830	79,500	(3,694,330)	2%
	Miscellaneous Income	-	4,971	4,971	0%
	Technical services	-	3,000	3,000	0%
	Plot transfer	454,672	234,000	(220,672)	51%
	Change of Business name	-	18,000	18,000	0%
	Impound Charges	2,706,094	1,022,299	(1,683,795)	38%
	Other charges	-	29,740	29,740	0%
	Clearance certificate	-	324,000	324,000	0%
	Extension of lease	-	355,500	355,500	0%
	Overpayment Recovery	-	264,787	264,787	0%
	Pulping	-	42,000	42,000	0%
	Certificate of compliance	-	42,700	42,700	0%

No	Revenue Stream	Annual Targeted Revenue (Kshs.) FY 2024/25	Twelve Months of FY 2024/25 OSR Collection (Kshs.)	Variance (Kshs.)	% of Collection of OSR Against Annual Target
	Noise pollution	2,273,388	140,650	(2,132,738)	6%
	Property Sub-division	-	24,000	24,000	0%
	Quarrying and Royalties	4,785,074	-	(4,785,074)	0%
	Registration of schools	4,205,000	-	(4,205,000)	0%
	Material testing	4,051,688	-	(4,051,688)	0%
2	**Aids in Appropriation**	**735,471,646**	**960,882,044**	**225,410,398**	131%
	Health	735,471,646	960,882,044	225,410,398	131%
	Total	**1,777,933,189**	**1,446,413,790**	**782,340,195**	**81%**

Source: *County Treasury*

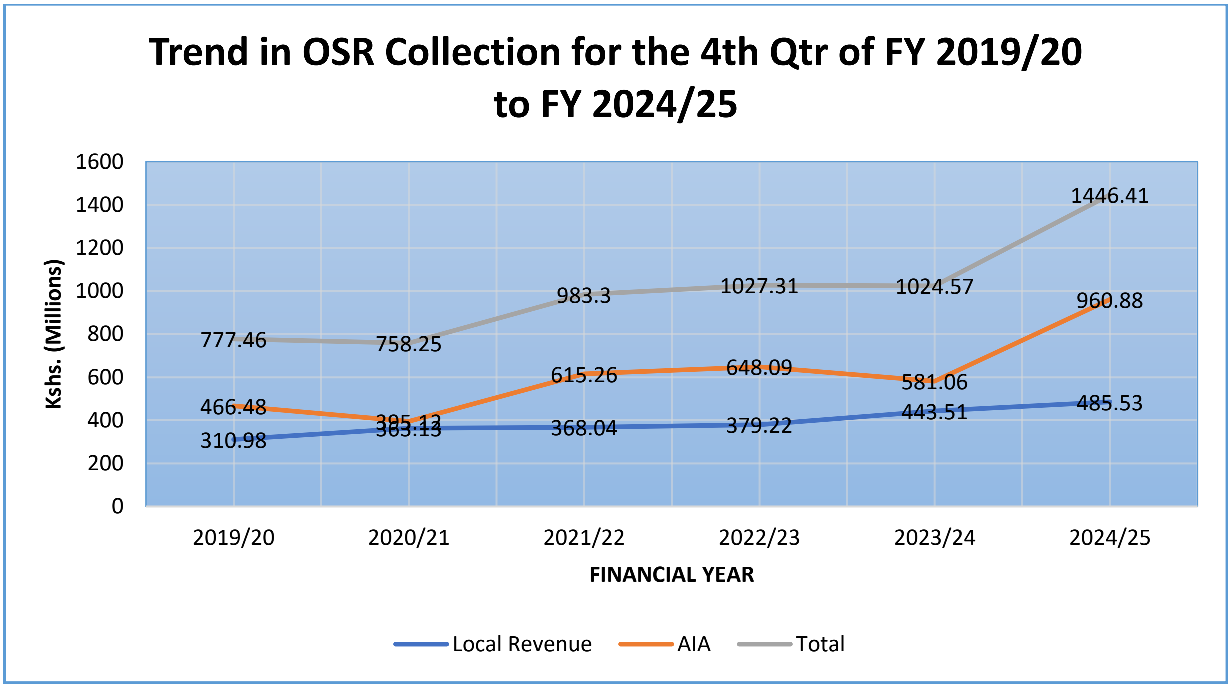
28. Analysis of own-source revenue as a proportion of the annual revenue target indicates that, Enclosed Bus Park (101%), Conservancy Fees (89%), Car Parking Fees (76%), Ground fees (71%), House Rent (66%), Renewal Fees (64%), Advertisement Fees (63%), Firefighting (60%), Cess (59%), Single Business Permits (54%), Application Fees (52%), Market Fees (51%), Plot transfer (51%), Hospital AIA (131%) revenue streams achieved performance above 50 per cent.

Own source Revenue Growth

29. **Figure** 1 shows the Trend in own-source revenue collection from FY 2019/20 to FY2024/25 and **Table 8** analyses the growth of own source revenue for six Financial Years.

30. Building on the insights from Figure 1 and Table 8, it is evident that the county's own-source revenue streams have demonstrated consistent growth and resilience over the analyzed period. This upward trajectory underscores the effectiveness of revenue mobilization strategies, highlighting the county's commitment to enhancing financial sustainability and meeting annual targets. The data further suggests that targeted interventions in key revenue centers have positively influenced collection rates, positioning the county to capitalize on emerging opportunities in subsequent fiscal years.

Figure 1: Trend in Own- Source Revenue Collection from FY 2019/20 to FY 2024/25



Source: County Treasury

Table 8: OSR Growth Trend from 2021/22 to 2024/25

S/NO	A: LOCAL REVENUE TYPE/CENTRE	FY2021-22 Actual OSR Collection (Ksh)	FY2022-23 Actual OSR Collection (Ksh)	FY 2023/24 Actual OSR Collection (Ksh.)	FY 2024/25 Actual OSR Collection (Ksh.)	FY2021-22 OSR Growth Rate	FY2022/23 OSR Growth Rate	FY 2023/24 OSR Growth Rate	Two Years Average Growth Rate
1	Land Rates	23,164,932	24,934,080	26,895,628	24,636,020	7.6%	7.9%	-8.4%	-0.3%
2	Alcoholic Drinks Licenses	5,937,000	7,269,900	8,347,400	10,334,000	22.5%	14.8%	23.8%	19.3%
3	Single Business Permits	75,283,750	74,418,765	89,605,670	94,992,608	-1.1%	20.4%	6.0%	13.2%
4	Application Fees	4,136,550	4,530,000	6,273,400	5,504,000	9.5%	38.5%	-12.3%	13.1%
5	Renewal fees	8,179,800	7,158,783	8,759,500	9,770,650	-12.5%	22.4%	11.5%	17.0%
6	Conservancy Fees	12,749,805	12,524,940	15,646,448	16,575,563	-1.8%	24.9%	5.9%	15.4%
7	Fire Fighting	20,375,490	20,644,050	25,012,765	26,916,400	1.3%	21.2%	7.6%	14.4%
8	Advertisement Fees	23,331,893	23,429,345	26,793,272	30,894,560	0.4%	14.4%	15.3%	14.8%
9	Food Hygiene Licenses	3,612,790	3,367,390	3,925,950	4,011,880	-6.8%	16.6%	2.2%	9.4%
10	Change of User Fees	26,500	14,200	70,530	98,000	-46.4%	396.7%	38.9%	217.8%
11	Car Parking Fees	9,876,670	7,961,599	13,032,610	14,846,399	-19.4%	63.7%	13.9%	38.8%
12	Bodaboda Parking Fees	1,474,270	2,236,100	3,250,000	1,424,500	51.7%	45.3%	-56.2%	-5.4%
13	Burial Fees	63,000	52,500	84,500	88,500	-16.7%	61.0%	4.7%	32.8%
14	House Rent	10,320,100	8,740,100	8,847,000	8,310,500	-15.3%	1.2%	-6.1%	-2.4%
15	Stadium Hire	59,000	31,000	40,000	79,500	-47.5%	29.0%	98.8%	63.9%
16	Plan Approval	11,464,386	8,263,361	8,086,406	9,751,630	-27.9%	-2.1%	20.6%	9.2%
17	Inspection Fee	1,927,842	1,524,040	1,636,151	1,995,547	-20.9%	7.4%	22.0%	14.7%
18	Occupational Permits	-	-	258,000	38,375	0.0%	0.0%	-85.1%	-42.6%
19	Ground Fees	2,827,155	2,700,684	4,131,235	3,785,070	-4.5%	53.0%	-8.4%	22.3%
20	Market Fees	34,997,444	26,556,030	36,158,420	40,633,980	-24.1%	36.2%	12.4%	24.3%
21	Enclosed Bus Park Fee	61,985,700	60,145,319	61,018,650	66,288,711	-3.0%	1.5%	8.6%	5.0%
22	Slaughter house Fees	3,087,434	2,943,790	3,258,750	3,118,650	-4.7%	10.7%	-4.3%	3.2%
23	Plot Transfer	318,000	210,000	111,000	234,000	-34.0%	-47.1%	110.8%	31.8%
24	Change of Business Name	40,500	23,000	21,000	18,000	-43.2%	-8.7%	-14.3%	-11.5%
25	Impound Charges	385,725	293,400	394,300	1,022,299	-23.9%	34.4%	159.3%	96.8%
26	Cess	38,882,062	53,460,955	26,008,861	58,566,531	37.5%	-51.3%	125.2%	36.9%
27	Consolidated AIA	-	-	18,883,930		0.0%	0.0%	-100.0%	-50.0%
28	Market Stalls Rent	1,327,800	1,807,700	2,400,072	1,707,450	36.1%	32.8%	-28.9%	2.0%
29	Stock Sales	8,369,060	8,753,040	6,150,060	7,259,060	4.6%	-29.7%	18.0%	-5.9%
30	Other Revenue sources	3,830,560	15,225,795	16,452,718	18,363,305	297.5%	8.1%	11.6%	9.8%
31	Mabanga AMC				667,875	0.0%	0.0%	0.0%	100.0%

S/NO	A: LOCAL REVENUE TYPE/CENTRE	FY2021-22 Actual OSR Collection (Ksh)	FY2022-23 Actual OSR Collection (Ksh)	FY 2023/24 Actual OSR Collection (Ksh.)	FY 2024/25 Actual OSR Collection (Ksh.)	FY2021-22 OSR Growth Rate	FY2022/23 OSR Growth Rate	FY 2023/24 OSR Growth Rate	Two Years Average Growth Rate
32	Mabanga ATC				20,689,972	0.0%	0.0%	0.0%	100.0%
33	Livestock				2,908,211	0.0%	0.0%	0.0%	100.0%
34	Cess Received in kind			21,615,333		0.0%	0.0%	-100.0%	-50.0%
	TOTAL	**368,035,218**	**379,219,866**	**443,169,559**	**485,531,746**	3.0%	16.9%	9.6%	13.2%
	B – AIA								
	MINISTRY/REVENUE STREAMS	**2021/22**	**2022/23**	**2023/24**	**2024/25**	**2021/22**	**2022/23**	**2023/24**	**2024/25**
1	Agriculture, Livestock, Fisheries, and Co-operative Development	29,431,030	30,103,077	-		2.3%	0.0%	0.0%	0.0%
2	Tourism, Forestry, Environment and Natural Resource and Water	39,600	94,600	-		138.9%	0.0%	0.0%	0.0%
3	Roads and Public Works	-	-	-		0.0%	0.0%	0.0%	0.0%
4	Health and Sanitation	585,790,860	617,891,444	581,056,822	960,882,044	5.5%	-6.0%	65.4%	29.7%
5	Public Service Management			-		0.0%	0.0%	0.0%	0.0%
	SUB-TOTAL AIA (B)	**615,261,490**	**648,089,121**	**581,056,822**	**960,882,044**	**5.3%**	**-10.3%**	**65.4%**	**27.5%**
	GRAND TOTAL A+B	**983,296,708**	**1,027,308,987**	**1,024,226,381**	**1,446,413,790**	**4.5%**	**-0.3%**	**41.2%**	**20.5%**

Source: County Treasury

d) Enhancement of Own Source Revenue

32. Section 132. (1) of the Public Finance Management Act, 2012 provides that each Financial Year, the County Executive Committee Member for Finance (CECM-F) shall with the approval of the County Executive Committee, make a pronouncement of the revenue raising measures for the county government.

33. Section 132 (2) of the PFMA 2012 states that the CECM-Finance shall, on the same date that the revenue raising measures are pronounced, submit to the county assembly the County Finance Bill, setting out the revenue raising measures with a policy statement expounding on those measures.

34. Local revenue is an essential revenue source for the County given since it expands budgetary and service delivery needs. The County has little influence on the revenue that it receives as transfers from the national government in cases of delays, local revenue is the best alternative. As measures are progressively implemented to enhance own source revenue, it is increasingly becoming a source of focus for accountability and fiscal discipline in the county.

35. Since the onset of devolution, the County has consistently struggled to achieve 100 percent of its own source revenue targets. This persistent shortfall in revenue generation has significant implications for the county's financial health. The insufficient funds available to departments and agencies directly hinder their ability to execute planned programs and development projects as envisioned. As a result, the county often faces a funding crisis, which in turn leads to the accumulation of large pending bills. These financial constraints not only stifle the growth of local economies but also diminish opportunities for investment and job creation within the County.

Strategic Measures for Achieving Revenue Targets

36. To ensure that the county achieves its revenue targets, all departments are expected to take responsibility for meeting the revenue targets and addressing any challenges that may arise. Attaining the projected revenue requires the implementation of various coordinated strategies, as outlined below:

a. Taxpayer Sensitization

Taxpayer sensitization meetings will be enhanced to improve engagement and awareness among stakeholders. These meetings will be organized according to specific revenue categories, allowing for more focused discussions and effective communication. Stakeholders will be grouped appropriately to ensure that their unique concerns and contributions are addressed.

b. Revenue Collector Identification and Uniforms

For proper identification and to promote professionalism, all revenue collectors are required to wear unique uniforms while on duty. In addition, every officer must display a badge. This measure will help distinguish official revenue collectors and foster trust with the public.

c. Continuous Training for Revenue Collectors

Revenue collectors will undergo continuous training sessions, to be conducted twice a year. These trainings will focus on key areas such as social accountability, human rights, good governance, integrity, strategic communication, and public relations skills. This ongoing professional development ensures that collectors are equipped to carry out their duties effectively and ethically.

d. Performance Monitoring and Appraisal

Weekly performance appraisals will be conducted for revenue collectors to monitor the variations between actual collections and targets. Collectors will use structured forms to submit daily returns, and each revenue collection zone will be mapped for accountability. To maintain transparency and prevent familiarity, no collector will remain in a single zone for more than two days.

e. Revenue System Compliance

To minimize risks associated with cash handling, all revenue collections will be processed through a cashless system. The system will be updated to recognize collections down to the village level, and all department revenue sources will be paid directly into dedicated revenue collection accounts. Regular system audits will be conducted to ensure compliance and proper revenue recognition.

f. Accounting and Reporting of Revenues

Receivers of revenue are mandated to ensure timely and accurate accounting and reporting of all revenues, in accordance with Section 157 (2) of the Public Finance Management Act, 2012. All revenue collectors must monitor their respective revenue streams and report every Friday before 4:00 PM. Any deviations from expected performance should be addressed promptly to maintain accountability.

g. Legal Enforcement and Processing of Defaulters

The Office of the County Attorney will facilitate the legal processing of defaulters and enforce revenue collection through the courts. Efforts will be made to designate a specific court to handle county revenue matters. Staff will be trained to process charge sheets, and flexible payment plans will be offered to defaulters. Enforcement officers are expected to handle taxpayers with understanding and professionalism.

h. Tax Incentives

To encourage tax compliance, tax incentives will be offered to all registered market traders. These incentives will be available strictly to resident market traders and will not apply if the trader operates in other markets. Business permits will include exemptions for two days per week, depending on the duration of the permit. Market committees are responsible for maintaining up-to-date registers of resident market traders, and all traders are encouraged to acquire at least a weekly permit to benefit from these incentives.

i. Enhancement of Revenue Infrastructure

The county will invest in the enhancement of revenue infrastructure to support efficient revenue generation. This includes ensuring that all markets have functional auction rings, improving slaughterhouse facilities across the county, and upgrading market environments with amenities such as toilets, water, lighting, and improved roads at market centers.

Expenditure Performance

Overall Performance of Expenditures

37. The total budget for the FY 2024/25 was Kshs 16.7 billion comprising of Kshs. 6.662 billion Development (40%) and Kshs 10.0 billion recurrent (60%) expenditure. The total actual expenditure in the FY 2024/25 was Kshs.12.56 billion against a target of Kshs. 16.7 billion, representing an under spending of Kshs. 4.13 billion (24.7% deviation from the revised budget) as indicated in **Table 9** and **Table Annex 4**. The under spending was as a result of delayed disbursement of equitable share from the national government, low ordinary revenue collection and low absorption of development projects funded by grants from development partners due to late disbursement of the funds to the County by the donors.

38. This deviation indicates a need for improved coordination in both revenue mobilization and project implementation to ensure that funds are available and utilized in a timely manner. Moving forward, the county aims to strengthen its financial management systems, expedite disbursement processes, and enhance the capacity of departments to absorb allocated funds efficiently. These measures are expected to improve expenditure performance and facilitate the achievement of budgetary targets, thereby supporting the delivery of essential services and infrastructure development across the county.

Table 9: Overall Performance of Expenditures

VOTE TITLE	Recurrent Expenditure FY 2024/2025			BER %	Development Expenditure FY 2024/2025			BER %	Total Expenditure FY 2023/24			BER %
	Target	Actual	Variance		Target	Actual	Variance		Target	Actual	Variance	
Agriculture, Livestock, Fisheries and Cooperative Development	372,456,840	350,976,301	-21,480,539	94%	808,864,637	589,048,787	-219,815,850	73%	1,181,321,477	940,025,088	-241,296,389	80%
Health and Sanitation	3,807,032,656	3,054,016,177	-753,016,479	80%	259,475,704	107,264,776	-152,210,928	41%	4,066,508,360	3,161,280,953	-905,227,407	78%
Roads and Public Works	130,876,938	109,022,033	-21,854,905	83%	1,647,095,567	1,127,250,252	-519,845,315	68%	1,777,972,505	1,236,272,285	-541,700,220	70%
Education and Vocational Training	1,384,957,859	1,310,163,658	-74,794,201	95%	294,694,783	116,766,821	-177,927,962	40%	1,679,652,642	1,426,930,479	-252,722,163	85%
Finance and Economic Planning	1,173,488,771	1,096,626,195	-76,862,576	93%	206,602,238	91,340,172	-115,262,066	44%	1,380,091,009	1,187,966,367	-192,124,642	86%
Trade	39,598,191	58,821,637	19,223,446	149%	304,237,056	147,320,203	-156,916,853	48%	343,835,247	206,141,840	-137,693,407	60%
Energy	23,544,542	0	-23,544,542	0%	71,068,632	19,081,373	-51,987,259	27%	94,613,174	19,081,373	-75,531,801	20%
Industry	14,801,006	0	-14,801,006	0%	214,548,890	108,815,846	-105,733,044	51%	229,349,896	108,815,846	-120,534,050	47%
Lands, Urban and Physical Planning	50,478,613	41,509,705	-8,968,908	82%	90,761,504	51,439,636	-39,321,868	57%	141,240,117	92,949,341	-48,290,776	66%
Housing	83,023,328	48,086,929	-34,936,399	58%	431,208,177	388,233,550	-42,974,627	90%	514,231,505	436,320,479	-77,911,026	85%
Bungoma Municipality	55,922,317	41,008,478	-14,913,839	73%	216,565,924	161,429,955	-55,135,969	75%	272,488,241	202,438,433	-70,049,808	74%
Kimilili Municipality	42,678,680	26,732,508	-15,946,172	63%	52,658,895	3,441,180	-49,217,715	7%	95,337,575	30,173,688	-65,163,887	32%

VOTE TITLE	Recurrent Expenditure FY 2024/2025			BER %	Development Expenditure FY 2024/2025			BER %	Total Expenditure FY 2023/24			BER %
	Target	Actual	Variance		Target	Actual	Variance		Target	Actual	Variance	
County Public Service Board	44,556,698	32,655,550	-11,901,148	73%	11,756,148	11756148	0	100%	56,312,846	44,411,698	-11,901,148	79%
Public Service Management and Administration.	843,209,963	731,419,934	-111,790,029	87%	33,441,686	14,011,673	-19,430,013	42%	876,651,649	745,431,607	-131,220,042	85%
Office Of the County Secretary and County Attorney	68,611,015	42,028,460	-26,582,555	61%	0	0	0	0%	68,611,015	42,028,460	-26,582,555	61%
Gender and Culture	84,255,823	70,238,164	-14,017,659	83%	11,959,040	10,999,999	-959,041	92%	96,214,863	81,238,163	-14,976,700	84%
Youth and Sports	31,391,942	21,033,788	-10,358,154	67%	175,513,838	95,512,152	-80,001,686	54%	206,905,780	116,545,940	-90,359,840	56%
Governor's	427,180,764	412,055,698	-15,125,066	96%		0	0	0%	427,180,764	412,055,698	-15,125,066	96%
Office Of the Deputy Governor	29,765,863	26,061,286	-3,704,577	88%		0	0	0%	29,765,863	26,061,286	-3,704,577	88%
Environment, Tourism and Climate Change	179,913,094	160,677,906	-19,235,188	89%	859,272,886	459,953,987	-399,318,899	54%	1,039,185,980	620,631,893	-418,554,087	60%
Water and Natural Resource	79,288,812	67,458,032	-11,830,780	85%	689,675,062	158,347,080	-531,327,982	23%	768,963,874	225,805,112	-543,158,762	29%
County Executive Total	**8,967,033,715**	**7,700,592,439**	**-1,266,441,276**	86%	**6,379,400,667**	**3,662,013,590**	**-2,717,387,077**	**57%**	**15,346,434,382**	**11,362,606,029**	**-3,983,828,353**	**74%**
County Assembly	1,112,575,196	1,079,110,010	-33,465,186	97%	246,455,224	127,767,959	-118,687,265	52%	1,359,030,420	1,206,877,969	-152,152,451	89%
Grand Total.	**10,079,608,911**	**8,779,702,449**	**-1,299,906,462**	87%	**6,625,855,891**	**3,789,781,549**	**-2,836,074,342**	**57%**	**16,705,464,802**	**12,569,483,998**	**-4,135,980,804**	**75%**

Source: County Treasury

Recurrent Expenditure Performance

During the reporting period, recurrent expenditure amounted to Kshs. 8.77 billion. This figure includes a total of Kshs. 1.07 billion utilized by the County Assembly. The actual expenditure fell short of the set target of Kshs. 10.0 billion, resulting in an under-spending of Kshs. 1.29 billion, which represents 13 percent below the planned budget.

The primary reasons for this shortfall in recurrent spending were the failure to achieve the projected collection of own source revenue and the delayed disbursement of the equitable share by the National Government. Furthermore, delays in the release of grants from development partners, which fund specific programmes, also contributed to the lower than anticipated recurrent expenditure.

Table 10: Expenditure Summary FY 2024/25

	FY 2023/2024	**FY 2024/2025**		**Deviation**	**% Growth**	**% against Expenditure**
	Actual	**Actual**	**Target**			
1. Recurrent	**8,847,399,944**	**8,779,702,445**	**10,079,608,911**	-1,299,906,466	**-0.8%**	70%
Compensation of Employees	5,314,268,925	6,597,533,419	6,646,614,589	-49,081,170	**24%**	52%
Use of goods and services	2,022,794,948	827,658,760	1,965,002,875	-1,137,344,115	**-59%**	7%
Transfers to other Gov units	1,132,238,116	**571,521,010**	604,985,448	-33,464,438	**-50%**	5%
Other grants and transfers	59,794,737	274,383,064	354,399,807	-80,016,743	**359%**	2%
Social Security Benefits	46,456,661	308,606,192	308,606,192	0	**564%**	2%
Acquisition of Assets	79,438,378	0	0	0	**-100%**	0%
Other Payments	192,408,179	200,000,000	200,000,000	0	**4%**	2%
2. Development	**3,115,544,635**	**3,789,781,549**	**6,625,855,891**	-2,168,762,688	**22%**	30%
Use of goods and services	114,366,025	114,366,025	95,779,579	18,586,446	**0%**	1%
Subsidies	0	0	0	0	**0%**	0%
Other grants and transfers	667,901,627	605,253,235	2,086,999,846	-735,324,006	**-9%**	5%
Social Security Benefits	0	0	0	0	**0%**	0%
Acquisition of Assets	2,240,266,868	2,942,394,330	4,096,621,242	-1,291,609,397	**31%**	23%
Transfers to other Gov units	93,010,115	127,767,959	246,455,224	0	**37%**	1%
Repayment of principal on Domestic and Foreign borrowing	0	0	0	0	**0%**	0%
Other Payments	0	0	100,000,000	-160,415,731	**0%**	0%
Equitable share	0	0	0	0	**0%**	0%
Total Expenditure	**11,962,944,579**	**12,569,483,994**	**16,705,464,802**	**-3,468,669,154**	**5%**	100%

Source: County Treasury

Development Expenditure Performance

39. During the period under review, the county's development expenditure amounted to Kshs. 3.78 billion, falling short of the revised target of Kshs. 6.62 billion. This resulted in an under-expenditure of Kshs. 2.84 billion. The main reason for this underperformance was the lower absorption of projects financed through grants. Specifically, the funding from grants was Kshs. 735.3 million below the revised target. Notably, the disbursement of these grants to the county typically occurs after the closure of the Financial Year, which contributed to the limited absorption of the development budget.

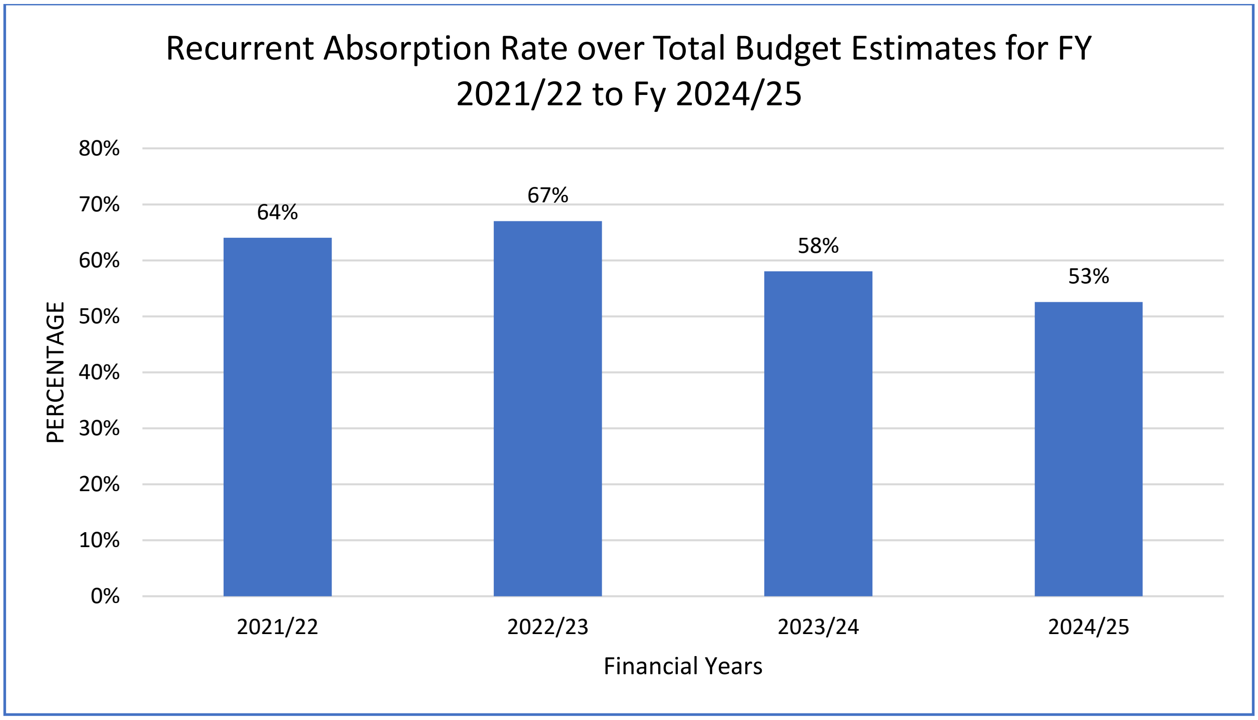
40. The fiscal outturn for the FY 2024/25 budget did not adhere to the fiscal responsibility principles and financial objectives set out in the PFM Act, 2012. The County Government development actual expenditure as a percent of total expenditure was 30.2 percent; the expenditure on wages and benefits to county staff was 52 percent, well above the 35% threshold. **Table 11** analyses the recurrent and development budget absorptions over the previous four Financial Years which indicates that the county has not been able to absorb the development budget as per the PFMA requirements.

Table 11 Actual Expenditure vs Targeted Expenditure analysis

FY	Budget Estimates (Kshs.)	Actual Recurrent (Kshs.)	Absorption Rate % (Recurrent)	Actual Development (Kshs.)	Absorption Rate % (Development)		Percentage of total revenues
2021/22	14,454,364,384	9,254,768,459	64%	2,189,989,610	15%	11,444,758,069	19.14%
2022/23	14,821,204,142	9,932,380,751	67%	2,820,520,543	19%	12,752,901,294	22.12%
2023/24	15,243,651,078	8,847,399,944	58%	3,115,544,635	20%	11,962,944,579	26.04%
2024/25	16,705,464,801	8,779,702,446	53%	3,789,781,549	23%	12,569,483,995	30.15%

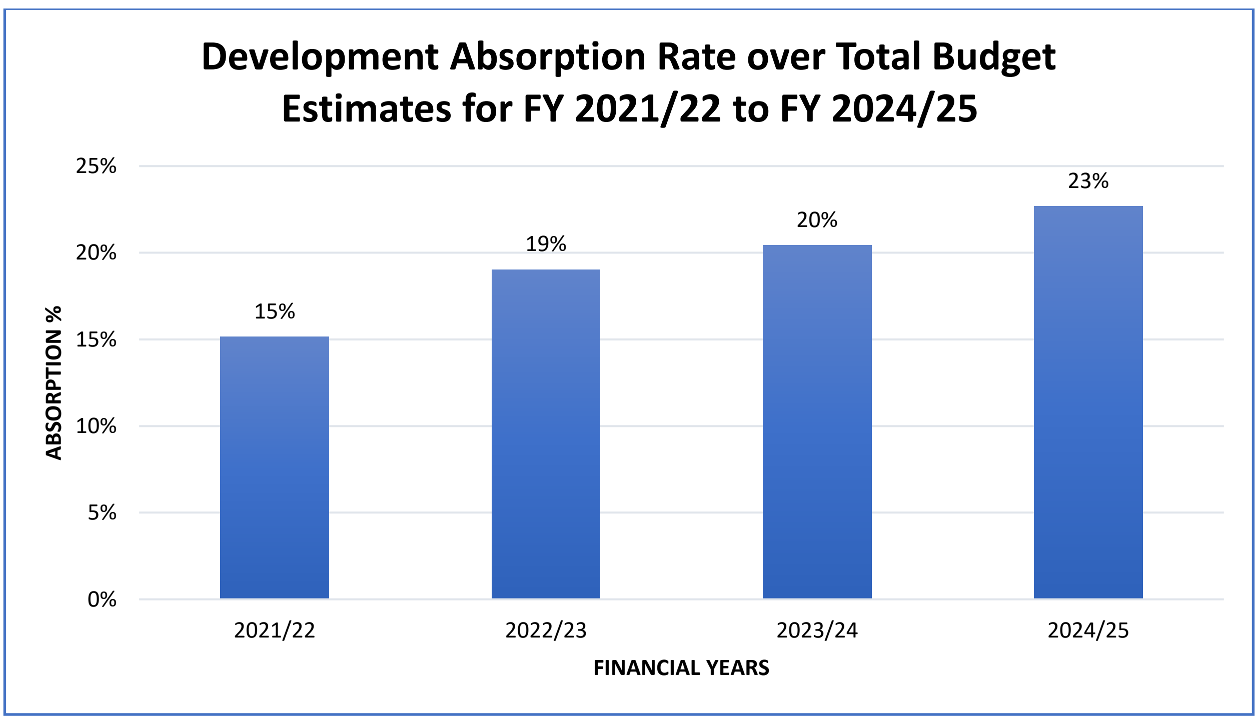
Source: County Treasury

Figure 2: Recurrent Absorption Rate Over Total Budget Estimates for FY 2021/22 to FY 2024/25



Source: County Treasury

Figure 3: Development Absorption Rate Over Total Budget Estimates for FY 2021/22 to FY 2024/25



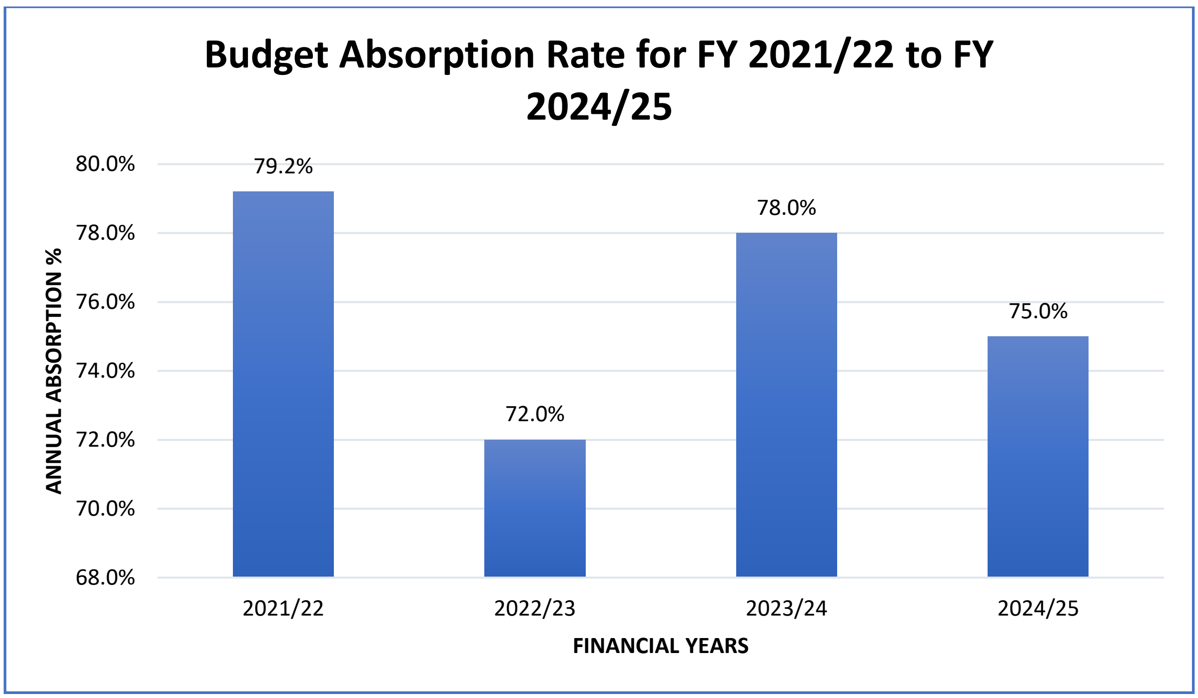
Source: County Treasury

Departmental Expenditure Performance

41. The total cumulative departmental expenditure including A-i-A was Kshs. 12.56 billion (75 percent absorption) against a target of Kshs 16.7 billion. Recurrent expenditure was Kshs. 8.77 billion (87 percent absorption) against a target of Kshs 10.0 billion, while development expenditure was Kshs. 3.78 billion (57 percent absorption) against a target of Kshs. 6.62 billion. The low absorption of expenditures was partly due to the delayed Exchequer releases, grants from both development partners and National Government and expenditures related to own source revenues. The 57% development absorption in FY 2024/25 was a decrease compared to 58.6% in 2023/24, 60% in the FY 2022/23, and an increase compared to FY 2021/22 (47.1%).

42. The overall budget absorption was 75% in FY 2024/25, a decrease compared to 78% in the FY 2023/24, an increase compared to the performance of FY 2022/23 (72%) and decrease compared to the FY 2021/22 (79%) as indicated in **Figure 4.** Below.

Figure 4: Budget Absorption Rate FY 2021/22 to FY 2024/25



Source: County treasury

43. As at the end of FY 2024/25, recurrent expenditures by the department of Health and Sanitation accounted for 34.7% of total recurrent expenditure. Department of Education Science & ICT 14.9%, Finance and Economic Planning 12.5% and the County Assembly accounted for 12.3% of recurrent expenditure.

44. Analysis of development outlay indicates that the department of Roads and Public works accounted for 29.7% of total development expenditure. Other notable development expenditure include: Agriculture, Livestock, Fisheries, Irrigation and Cooperative Development (15.5%), Tourism, Environment (12.1%), and Housing (10.2%)

Table 12 analyses expenditure performance for the period under review.

Table 12: Departments Expenditure Performance for the Period Ending 30th June, 2025

Department	Actual Expenditure as of June 2025						
	Original Total Budget Estimates FY 2024/25	**1st Supplementary Total Budget estimates FY 2024/25**	**Recurrent Expenditure as 3oth June 2025**	**Development Expenditure as 30th June 2025**	**Total Expenditure**	**Variance**	**% Absorption of the Budget**
Agriculture, Livestock, Fisheries and Cooperative Development	1,061,347,822	1,181,321,477	350,976,301	589,048,787	940,025,088	-241,296,389	80%
Health and Sanitation	4,442,473,737	4,066,508,360	3,054,016,177	107,264,776	3,161,280,953	-905,227,407	78%
Roads and Public Works	1,355,884,291	1,777,972,505	109,022,033	1,127,250,252	1,236,272,285	-541,700,220	70%
Education and Vocational Training	1,631,681,111	1,679,652,642	1,310,163,658	116,766,821	1,426,930,479	-252,722,163	85%
Finance and Economic Planning	1,295,089,288	1,380,091,009	1,096,626,195	91,340,172	1,187,966,367	-192,124,642	86%
Trade	223,136,581	343,835,246	58,821,637	147,320,203	206,141,840	-137,693,406	60%
Energy	88,989,356	94,613,174	0	19,081,373	19,081,373	-75,531,801	20%
Industry	104,906,356	229,349,896	0	108,815,846	108,815,846	-120,534,050	47%
Lands, Urban and Physical Planning	180,165,275	141,240,117	41,509,705	51,439,636	92,949,341	-48,290,776	66%
Housing	479,955,008	514,231,505	48,086,929	388,233,550	436,320,479	-77,911,026	85%
Bungoma Municipality	155,015,897	272,488,241	41,008,478	161,429,955	202,438,433	-70,049,808	74%
Kimilili Municipality	100,678,314	95,337,575	26,732,508	3,441,180	30,173,688	-65,163,887	32%
County Public Service Board	65,928,430	56,312,846	32,655,550	11756148	44,411,698	-11,901,148	79%
Public Service Management and Administration.	639,975,388	876,651,650	731,419,934	14,011,673	745,431,607	-131,220,043	85%
Office Of the County Secretary and County Attorney	73,700,848	68,611,015	42,028,460	0	42,028,460	-26,582,555	61%
Gender and Culture	103,285,018	96,214,863	70,238,164	10,999,999	81,238,163	-14,976,700	84%
Youth and Sports	71,824,586	206,905,780	21,033,788	95,512,152	116,545,940	-90,359,840	56%
Governor's	723,658,690	427,180,764	412,055,698	0	412,055,698	-15,125,066	96%
Office Of the Deputy Governor	38,642,390	29,765,863	26,061,286	0	26,061,286	-3,704,577	88%
Environment, Tourism and Climate Change	639,755,502	1,039,185,980	160,677,906	459,953,987	620,631,893	-418,554,087	60%
Water and Natural Resource	756,403,380	768,963,874	67,458,032	158,347,080	225,805,112	-543,158,762	29%
County Executive Total	**14,232,497,268**	**15,346,434,382**	**7,700,592,439**	**3,662,013,590**	**11,362,606,029**	**-3,983,828,353**	**74%**
County Assembly	1,356,950,433	1,359,030,420	1,079,110,010	127,767,959	1,206,877,969	-152,152,451	89%
Grand Total.	**15,589,447,701**	**16,705,464,802**	**8,779,702,449**	**3,789,781,549**	**12,569,483,998**	**-4,135,980,804**	**75%**

Source: County Treasury

Absorption Rates of the recurrent Expenditure

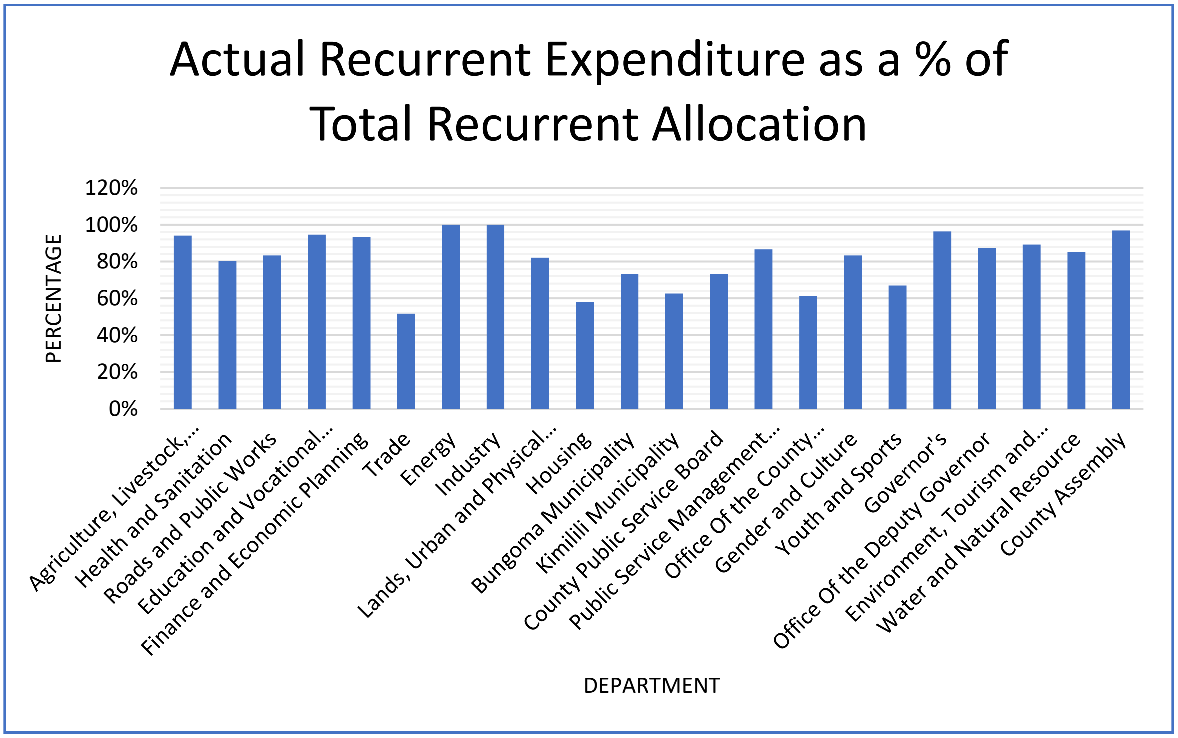
45. Absorption measures performance of the actual expenditure against the approved budget estimates. In FY 2024/25 the total recurrent expenditure was Ksh 8.77 billion representing 87 percent, against the total recurrent of Ksh 10.0 billion. **(Table 13)**

Table 13: Actual Recurrent Expenditure as a percentage of the Total Recurrent Allocation for FY 2024/25

Department	**Recurrent Allocation**	**Recurrent Expenditure as at 3oth June 2025**	**Percentage Performance**
Agriculture, Livestock, Fisheries and Cooperative Development	372,456,840	350,976,301	94%
Health and Sanitation	3,807,032,656	3,054,016,177	80%
Roads and Public Works	130,876,938	109,022,033	83%
Education and Vocational Training	1,384,957,859	1,310,163,658	95%
Finance and Economic Planning	1,173,488,771	1,096,626,195	93%
Trade	39,598,191	20,476,089	52%
Energy	23,544,542	23,544,542	100%
Industry	14,801,006	14,801,006	100%
Lands, Urban and Physical Planning	50,478,613	41,509,705	82%
Housing	83,023,328	48,086,929	58%
Bungoma Municipality	55,922,317	41,008,478	73%
Kimilili Municipality	42,678,680	26,732,508	63%
County Public Service Board	44,556,698	32,655,550	73%
Public Service Management and Administration.	843,209,963	731,419,934	87%
Office Of the County Secretary and County Attorney	68,611,015	42,028,460	61%
Gender and Culture	84,255,823	70,238,164	83%
Youth and Sports	31,391,942	21,033,788	67%
Governor's	427,180,764	412,055,698	96%
Office Of the Deputy Governor	29,765,863	26,061,286	88%
Environment, Tourism and Climate Change	179,913,094	160,677,906	89%
Water and Natural Resource	79,288,812	67,458,032	85%
County Executive Total	**8,967,033,715**	**7,700,592,439**	**86%**
County Assembly	1,112,575,196	1,079,110,010	97%
Grand Total.	**10,079,608,911**	**8,779,702,449**	**87%**

Source: County Treasury

Figure 5: Actual Recurrent Expenditure as a percentage of the Total Revenue for FY 2024/25



Absorption Rates of the Development Expenditure

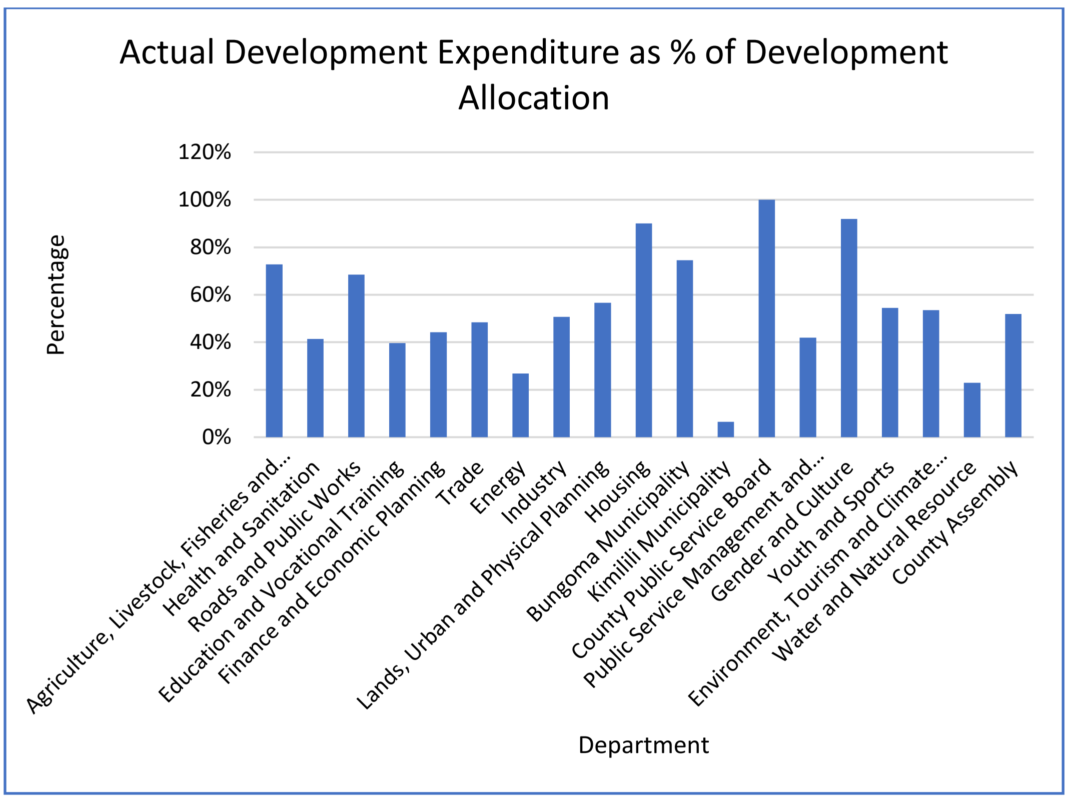
46. The total actual development expenditure in the FY 2024/25 amounted to Ksh 3.78 billion against a budget of Ksh 6.625 billion representing an absorption of 57 percent of the total development budget as shown in **Table 14 and figure 6** below.

Table 14: Absorption Rate of the Development Expenditure of FY 2024/25

Department	Allocation	Actual Development	Absorption Rate %
Agriculture, Livestock, Fisheries and Cooperative Development	808,864,637	589,048,787	73%
Health and Sanitation	259,475,704	107,264,776	41%
Roads and Public Works	1,647,095,567	1,127,250,252	68%
Education and Vocational Training	294,694,783	116,766,821	40%
Finance and Economic Planning	206,602,238	91,340,172	44%
Trade	304,237,056	147,320,203	48%
Energy	71,068,632	19,081,373	27%
Industry	214,548,890	108,815,846	51%
Lands, Urban and Physical Planning	90,761,504	51,439,636	57%
Housing	431,208,177	388,233,550	90%
Bungoma Municipality	216,565,924	161,429,955	75%
Kimilili Municipality	52,658,895	3,441,180	7%

Department	Allocation	Actual Development	Absorption Rate %
County Public Service Board	11,756,148	11756148	100%
Public Service Management and Administration.	33,441,686	14,011,673	42%
Office Of the County Secretary and County Attorney	0	0	0%
Gender and Culture	11,959,040	10,999,999	92%
Youth and Sports	175,513,838	95,512,152	54%
Governor's	0	0	0%
Office Of the Deputy Governor	0	0	0%
Environment, Tourism and Climate Change	859,272,886	459,953,987	54%
Water and Natural Resource	689,675,062	158,347,080	23%
County Executive Total	**6,379,400,667**	**3,662,013,590**	57%
County Assembly	246,455,224	127,767,959	52%
Grand Total.	**6,625,855,891**	**3,789,781,549**	57%

Figure 6: Absorption Rate of the development expenditure of FY 2024/25



Multiyear development Projects in Photographic Presentation

Below are some of the projects undertaken by the county government.

*Figure 7****: Misikhu Brigadier Bridge***

*Figure 8:****: Kamukuywa Market – Work In Progress***

*Figure 9****: Market Stalls and Bus Park at Kanduyi – Work in Progress***

Figure 10: ***Masinde Muliro Stadium***

Figure 11**: Chepkube Market**

Overall, Balance and Financing

47. In line with the performance in expenditure and revenues, the fiscal deficit (including grants) amounted to Ksh 1.57 billion representing 9.4% percent shortfall against a target of Ksh 16.7 billion (**Table 15)**

Table 15: Performance in Expenditure and Revenues

Receipt/ Expense Item	2023/2024	FY 2024/25			% Growth
	Actuals (A)	Actual (B)	Target(C)	Deviation	
Equitable Share B/F	425,350,297	963,003,123	963,003,123	0	126.40%
Exchequer releases	10,223,024,920	11,170,672,763	11,170,673,599	-836	9.27%
Proceeds from Domestic and Foreign Grants	818,357,439	1,497,856,717	2,745,898,538	-1,248,041,821	83.03%
Transfers from Other Government Entities	0	0	0	0	0.00%
County Own Generated Receipts	1,024,562,550	1,446,413,790	1,777,933,189	-331,519,399	41.17%
Funds	56,398,071	47,956,352	47,956,352	0	-14.97%
TOTAL	**12,547,693,277**	**15,125,902,745**	**16,705,464,801**	**-1,579,562,056**	**20.55%**
PAYMENTS					
Compensation of Employees	5,314,268,925.00	6,597,533,419	6,646,614,589	-49,081,170	24.15%
Use of goods and services	2,307,858,235	2,344,029,900	2,356,037,271	-12,007,371	1.57%
Transfers to Other Government Units	1,240,233,281	378,755,444	2,500,538,510	-2,121,783,066	-69.46%
Other grants and transfers	850,521,133	817,839,115	2,745,898,538	-1,928,059,423	-3.84%
Social Security Benefits	37,820,714	37,820,714	42,491,305	-4,670,591	0.00%
Acquisition of Assets	2,091,872,220	2,393,505,402	2,413,884,588	-20,379,186	14.42%
Other Payments	120,370,071	0		0	-100.00%
TOTAL	**11,962,944,579**	**12,569,483,994**	**16,705,464,801**	**-3,280,706,498**	**5.07%**

Source: County Treasury

48. The total disbursements to the county in FY 2024/25 was Kshs. 15.1 billion including A-I-A against a target of Kshs. 16.7 billion. This included equitable share balance brought forward of Kshs. 963.0 million, equitable share for FY 2024/25 amounting to Kshs. 11.17 billion, County own generated revenue (including A-i-A) Kshs. 1.77 billion, proceeds from domestic and foreign grants Kshs. 2.74 billion, and CRF returns Kshs. 47.9 million.

Fiscal Performance for the FY 2024/25 in Relation to Financial Objectives

49. The fiscal performance in the FY 2024/25 affected the financial objectives set out in the CFSP 2025 and the Budget for FY 2024/25 as follows;

i. The base for local revenue projections is higher than the actual outcome by Kshs 556 million. This will cause a downward base adjustment for FY 2025/26 in own source revenues and the medium term. This will lead to a mix of downward adjustments in expenditure projections and upward adjustment in financing for the FY 2025/26. Additionally, fiscal aggregates will be adjusted to reflect revisions in the macroeconomic projections as well as revenue performance for the first quarter of FY 2025/26.

ii. The budget ceilings for departments/agencies will also be adjusted in line with the revised resource envelope under the current budget framework in the CFSP 2025. Furthermore, the revisions will consider the performance in project execution in the FY 2025/26 budget by CDAs and any identified one-off expenditures. For proper financing of the project components, the budget ceilings for CDAs implementing flagship projects will be reviewed since the development budget for the FY 2024/25 has implications on the base used to project expenditures in the FY 2025/26 and the medium term. Appropriate revisions have been undertaken in the context of this CBROP considering the budget outturn for the FY 2024/25.

iii. The under-spending in recurrent and development budget for the FY 2024/25 can partly be explained by below the target disbursements for externally funded projects and low revenue collection. The County Government will put in place appropriate measures to increase revenue collection, improve absorption of resources from development partners and explore alternative financing strategies early in the financial year to ensure the budget is fully funded.

50. The causes of deviations from the financial objectives therefore, include: failure by donors/ National Government to release development grants in time, lower than projected revenue collection; under-spending in both recurrent and development; under-reporting on A-in-A expenditures by CDAs; and slow uptake of external resources in the FY 2024/25.

51. To remedy these deviations, going forward, the fiscal outlook will focus on perfecting the tax and revenue administration reforms subsequent Finance Bills. Additionally, the County Treasury has issued guidelines on the planning, appraisal and evaluation of capital projects prior to committing funds in the budget. Resources will be allocated to the capital projects which will have been fully appraised and reviewed to avoid delay in implementation. Moreover, ongoing projects will be prioritized with new projects being evaluated in the context of their furtherance of county objective plan, importance in line with the medium and long-term development agenda; their impact on poverty reduction; promotion of growth and job creation; and the viability and sustainability of the project.

B. Compliance with Fiscal responsibility Principles

53. In line with the Constitution, the PFM Act, 2012, the PFM regulations, and upholding prudent and transparent management of public resources, the Government will ensure adherence to the fiscal responsibility principles as set out in the statute as follows:

a. Recurrent Expenditure as a percentage of Total Revenue

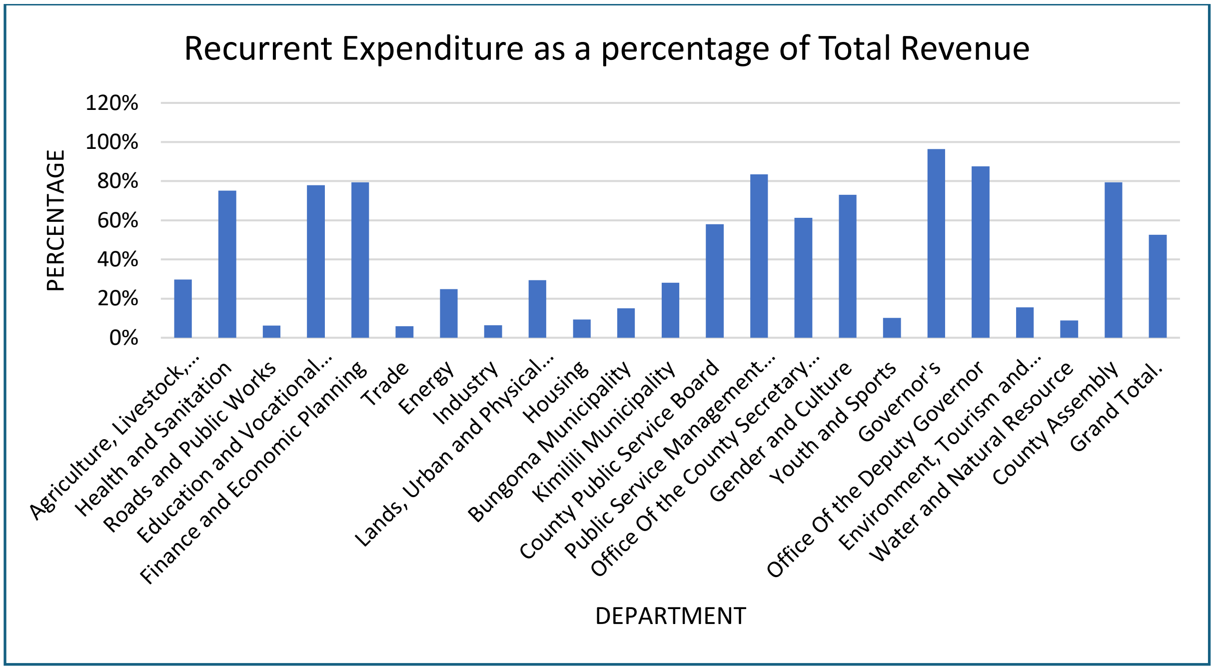
54. The PFMA 2012 Section 107(2a) provides that the County treasury shall ensure that the County government expenditure shall not exceed the County government total revenue. In the FY 2024/25 the total recurrent expenditure allocation was Kshs. 10.0 billion (60 percent) of the total revised budget of Kshs. 16.7 billion. The total recurrent expenditure for the year under review was Kshs. 8.78 billion against a target of Kshs 16.7 billion representing 53 percent expenditure, as indicated **in Table 16** while the total revenue available for the same period was Kshs. 15.1 billion representing 90.4 percent of the total revenue available to the county. In this regard the total recurrent expenditure was within the PFMA threshold as at the end FY 2024/25.

Table 16: Actual Recurrent Expenditure as a percentage of the Total Revenue for FY 2024/25

Department	Total Budget Allocation (Kshs.)	Actual Recurrent Expenditure (Kshs.)	Absorption %
Agriculture, Livestock, Fisheries and Cooperative Development	1,181,321,477	350,976,301	30%
Health and Sanitation	4,066,508,360	3,054,016,177	75%
Roads and Public Works	1,777,972,505	109,022,033	6%
Education and Vocational Training	1,679,652,642	1,310,163,658	78%
Finance and Economic Planning	1,380,091,009	1,096,626,195	79%
Trade	343,835,246	20,476,089	6%
Energy	94,613,174	23,544,542	25%
Industry	229,349,896	14,801,006	6%
Lands, Urban and Physical Planning	141,240,117	41,509,705	29%
Housing	514,231,505	48,086,929	9%
Bungoma Municipality	272,488,241	41,008,478	15%
Kimilili Municipality	95,337,575	26,732,508	28%
County Public Service Board	56,312,846	32,655,550	58%
Public Service Management and Administration.	876,651,650	731,419,934	83%
Office Of the County Secretary and County Attorney	68,611,015	42,028,460	61%
Gender and Culture	96,214,863	70,238,164	73%
Youth and Sports	206,905,780	21,033,788	10%
Governor's	427,180,764	412,055,698	96%
Office Of the Deputy Governor	29,765,863	26,061,286	88%
Environment, Tourism and Climate Change	1,039,185,980	160,677,906	15%
Water and Natural Resource	768,963,874	67,458,032	9%

Department	Total Budget Allocation (Kshs.)	Actual Recurrent Expenditure (Kshs.)	Absorption %
County Assembly	1,359,030,420	1,079,110,010	79%
Grand Total.	**16,705,464,802**	**8,779,702,449**	53%

Figure 12: Actual Recurrent Expenditure as a percentage of the Total Revenue for FY 2024/25



b. Development Expenditure as a percentage of Total Revenue

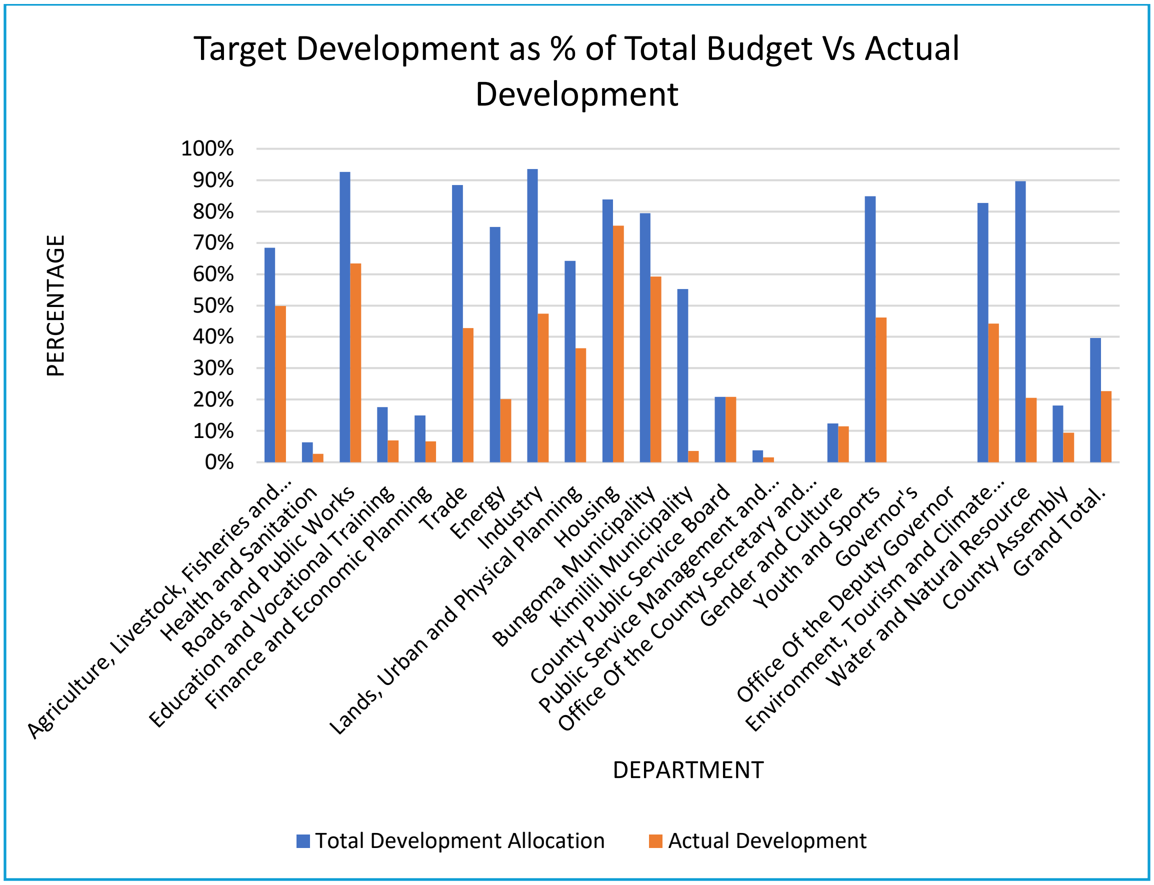
55. The total budget approved by the county assembly in the FY 2024/25 amounted to 16.7 billion that comprised of Ksh 6.62 billion (40 percent) allocated to development expenditure and Ksh. 10.07 billion (60 percent) for recurrent expenditure. The aggregate development expenditure allocation conforms to section 107(2(b)) of the PFMA 2012, which requires that at least 30 percent of the budget be allocated for development programmes as **shown in Table 17 and Figure 13.**

Table 17: Actual Development as percentage of actual total Expenditure for FY 2024/25

Department	Total Budget Allocation	Total Development Allocation	Actual Development Expenditure	Allocation as % of Total Budget	Expenditure as % of Total Budget
Agriculture, Livestock, Fisheries and Cooperative Development	1,181,321,477	808,864,637	589,048,787	68%	50%

Department	**Total Budget Allocation**	**Total Development Allocation**	**Actual Development Expenditure**	**Allocation as % of Total Budget**	**Expenditure as % of Total Budget**
Health and Sanitation	4,066,508,360	259,475,704	107,264,776	6%	3%
Roads and Public Works	1,777,972,505	1,647,095,567	1,127,250,252	93%	63%
Education and Vocational Training	1,679,652,642	294,694,783	116,766,821	18%	7%
Finance and Economic Planning	1,380,091,009	206,602,238	91,340,172	15%	7%
Trade	343,835,246	304,237,056	147,320,203	88%	43%
Energy	94,613,174	71,068,632	19,081,373	75%	20%
Industry	229,349,896	214,548,890	108,815,846	94%	47%
Lands, Urban and Physical Planning	141,240,117	90,761,504	51,439,636	64%	36%
Housing	514,231,505	431,208,177	388,233,550	84%	75%
Bungoma Municipality	272,488,241	216,565,924	161,429,955	79%	59%
Kimilili Municipality	95,337,575	52,658,895	3,441,180	55%	4%
County Public Service Board	56,312,846	11,756,148	11756148	21%	21%
Public Service Management and Administration.	876,651,650	33,441,686	14,011,673	4%	2%
Office Of the County Secretary and County Attorney	68,611,015	0	0	0%	0%
Gender and Culture	96,214,863	11,959,040	10,999,999	12%	11%
Youth and Sports	206,905,780	175,513,838	95,512,152	85%	46%
Governor's	427,180,764	0	0	0%	0%
Office Of the Deputy Governor	29,765,863	0	0	0%	0%
Environment, Tourism and Climate Change	1,039,185,980	859,272,886	459,953,987	83%	44%
Water and Natural Resource	768,963,874	689,675,062	158,347,080	90%	21%
County Executive Total	**15,346,434,382**	**6,379,400,667**	**3,662,013,590**	**42%**	**24%**
County Assembly	1,359,030,420	246,455,224	127,767,959	18%	9%
Grand Total.	**16,705,464,802**	**6,625,855,891**	**3,789,781,549**	**40%**	**23%**

Figure 13: Budgeted Development as percentage of the total budget for FY 2024/25



56. The total development Expenditure in FY 2024/25 amounted to Kshs 3.78 billion against a budget of 16.7 billion representing 23 percent of the total budget and 57 percent of the development allocation for the same period. The Public Finance Management Act, 2012 Section 107(b) requires that over the medium term, a minimum of 30 percent of each County Government's budget shall be allocated to development expenditure. Even though the County Government met this requirement as far as the approved budget (40%) is concerned, in terms of actual expenditure, the expenditure was below target (23%).

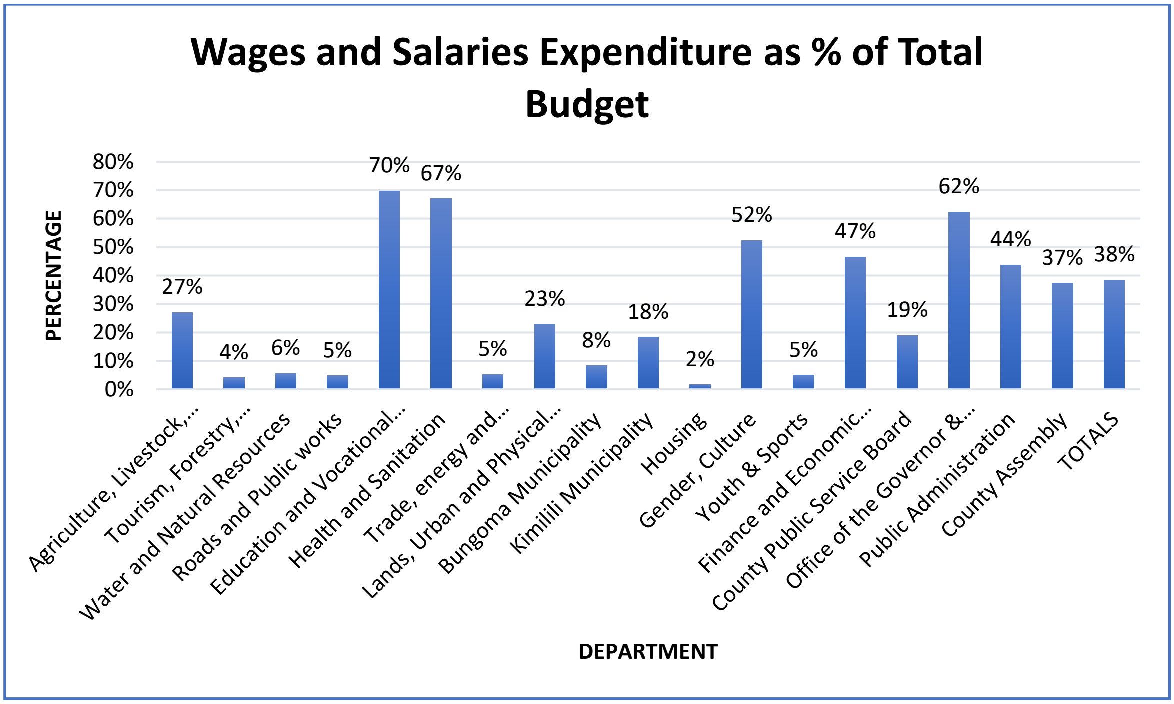
c. Expenditure on Wage bill

57. The total expenditure on wage bill reported by the County government amounted to Kshs. 6.59 billion in the FY 2024/25. During the same period the total revenue available to the County Government was Kshs. 16.7 billion. The Public Finance Management (County Governments) Regulations, 2015, requires that expenditure on wages and benefits for public officers shall not exceed 35 percent of the total revenue. The county government spent 39 per cent of the total revenue and 52 percent of total expenditure on wages which is higher than the threshold of 35 per cent provided by PFMA 2012.

Table 18:Actual Expenditure by Economic Classification

DEPARTMENTS	**PERSONNEL EMOLUMENTS (KSHS.)**	**OPERATIONS & MAINTENANCE (KSHS.)**	**RECURRENT EXPENDITURE (KSHS.)**	**DEVELOPMENT (KSHS.)**	**TOTAL EXPENDITURE (KSHS.)**
Agriculture, Livestock, Fisheries, Irrigation and Coop Development	319,211,659	31,764,642	350,976,301	589,048,787	940,025,088
Tourism, Forestry, Environment	*42,597,843*	118,080,063	160,677,906	459,953,987	620,631,893
Water and Natural Resources	43,002,616	24,455,416	67,458,032	158,347,080	225,805,112
Roads and Public works	85,315,324	23,706,709	109,022,033	1,127,250,252	1,236,272,285
Education and Vocational Training Centres	1,171,991,320	138,172,338	1,310,163,658	116,766,821	1,426,930,479
Health and Sanitation	2,898,355,844	328,938,831	3,054,016,176	107,264,775	3,161,280,951
Trade, energy and industrialization	35,126,975	23,694,662	58,821,637	275,217,422	334,039,059
Lands, Urban and Physical Planning	32,321,505	9,188,199	41,509,704	51,439,636	92,949,340
Bungoma Municipality	22,771,809	18,236,668	41,008,477	161,429,955	202,438,432
Kimilili Municipality	17,515,326	9,217,182	26,732,508	3,441,180	30,173,688
Housing	8,584,275	39,502,653	48,086,928	388,233,550	436,320,478
Gender, Culture	50,347,371	19,890,793	70,238,164	11,558,043	81,796,207
Youth & Sports	*10,261,991*	10,771,797	21,033,788	94,954,108	115,987,896
Finance and Economic Planning	643,033,046	453,593,148	1,096,626,194	91,340,172	1,187,966,366
County Public Service Board	10,670,069	21,985,481	32,655,550	11,756,148	44,411,698
Office of the Governor & Deputy Governor	284,989,972	153,127,012	438,116,984	-	438,116,984
Public Administration	413,846,726	317,573,208	731,419,934	14,011,673	745,431,607
Office of the County Secretary & County Attorney	-	42,028,459	42,028,459		42,028,459
County Executive	**6,089,943,671**	**1,783,927,261**	**7,700,592,433**	**3,662,013,589**	**11,362,606,022**
County Assembly	507,589,748	571,520,262	1,079,110,010	127,767,959	1,206,877,969
TOTALS	**6,597,533,419**	**2,355,447,523**	**8,779,702,443**	**3,789,781,548**	**12,569,483,991**

Figure 14: Actual Expenditure on Wages and Salaries as percentage of Total expenditure for the FY 2024/25



d. Prudent Management of Fiscal Risks

58. The Public Finance Management (PFM) Act, 2012, sets out the fiscal responsibility principles to ensure prudent and transparent management of public resources. The PFM (Section 107(2)(f) requires the treasury to manage the County fiscal risks prudently. During FY 2024/25 the following Fiscal risks were identified.

i. High expenditure on wage bill that lowers the ability of the County Governments to meet financial obligations on operations & maintenance and development requirements; and,

ii. Underperformance in OSR, which results to unfunded budgets hence accumulation of pending bills.

iii. High levels of pending bills negatively affect effective delivery of public services as well as local business development.

e. Pending Bills

59. According to Section 94 (1) (a) of the PFM Act, 2012, failure to make any payments as and when due by a State organ or a public entity may be an indicator of a serious material breach, or a persistent material breach of measures established under the Act. In this context, Article 225 of the Constitution, read together with Section 96 of the PFM Act gives the CECM for Finance powers to stop transfer of funds to the Departments and Agencies concerned. Over the years, the County Government has accumulated pending bills and as of 30th June 2025, the County reported outstanding pending bills, which amounted to Kshs.4.9

billion, comprised of Kshs.2.9 billion for recurrent expenditure and Kshs.2.0 billion for development pending bills **Table 19**

Table 19 Pending Bills

County Executive			County Assembly			
Recurrent (Kshs.)	Development (Kshs.)	Sub Total (Kshs.)	Recurrent (Kshs.)	Development (Kshs.)	Sub Total (Kshs.)	Grand Total (Kshs.)
2,910,711,821	2,062,462,087	4,973,173,908	16,282,957	0	16,282,957	4,989,456,865

60. A bipartisan team consisting of both the Executive and Legislative arms was appointed by the Chief Officer for Finance and Economic Planning, in collaboration with the Clerk of County Assembly, to:

- Provide an overview of the current stock of pending bills within the county and its departments;
- Document the verification and validation process carried out to determine eligible and ineligible claims;
- Outline challenges encountered in the management of pending bills;
- Recommend actionable measures for the sustainable settlement of verified obligations and prevention of future accumulation.

61. As a result of the verification exercise, pending bills were summarized, aged, and classified based on their attributes. The findings indicate that as of June 30, 2024, the county had accumulated a total of Kshs. 1,981,988,556.86 eligible pending bills for development expenditure. Of this amount, Kshs. 1,597,193,197.17 relates to county-level projects, while Kshs. 384,795,359.69 pertains to ward-level projects. The total value of ineligible pending bills amounts to Kshs. 89,107,757.07. This sum is comprised of Kshs. 66,357,263.00 relating to county projects and Kshs. 22,750,494.15 associated with ward-based projects

62. The FY 2024/25 pending bills total to Kshs 775.96 million comprising of recurrent total of Kshs. 259.07 million and development total of Kshs. 516.90. million. These pending bills have been forwarded to the pending bills committee for verification.

Verified pending bills FY 2013-2023/24

	Ward Based Summary			
No	**Department**	**No of Projects**	**Pending Bill**	**20% Payment**
1.	Agriculture & Irrigation,	0	0	
2.	Bungoma Municipality	9	29,062,918.00	5,812,584
3.	Livestock & Fisheries	1	2,499,000.00	499,800
4.	Co-operative Development	4	7,101,610.00	1,420,322

No	Ward Based Summary Department	No of Projects	Pending Bill	20% Payment
5.	Education & Vocational Training	39	65,422,665.65	13,084,533
6.	Environment, water & Tourism	14	42,968,527.60	8,593,706
7.	Health & Sanitation	32	58,723,021.70	11,744,604
8.	Kimilili Municipality	9	25,658,342.68	5,131,669
9.	Lands, urban & Physical Planning	0	0	-
10.	Gender, Youth, culture & Sports	1	2,258,613.00	451,723
11.	Roads, Transport, Infrastructure and Public works	30	129,539,661.06	25,907,932
12.	Trade, energy & Industrialization	14	21,561,000.00	4,312,200
	Total	153	384,795,360	76,959,072
	County Projects Summary			
	Department	No Projects	Pending Bill	20% Payment
1	Agriculture & Irrigation	2	42,460,881.00	8,492,176
	Bungoma Municipality	1	13,396,791.75	2,679,358
2	Cooperatives	2	4,327,842.00	865,568
3	Gender & culture	1	4,395,126.40	879,025
4	Health & Sanitation	6	12,712,602.80	2,542,521
5	Housing	1	22,647,650.00	4,529,530
	Kimilili Municipality	2	818,316.00	163,663
6	Lands, urban & Physical Planning	3	9,788,064	1,957,613
7	Livestock & Fisheries	1	1,986,392.85	397,279
8	Public Administration	1	4,653,260.00	930,652
9	Roads, Transport, Infrastructure & Public works	22	1,307,335,263.37	261,467,053
10	Trade, energy & Industrialization	7	149,717,204.00	29,943,441
11	Water & natural Resources	3	17,975,253.00	3,595,051
12	Youth & Sports	1	4,978,550.00	995,710
	Totals	53	1,597,193,197	319,438,639
Grand total		206	1,981,988,557	396,397,711

FY 2024/25 Pending bills Summary

	DEPARTMENTS	DEVELOPMENT	RECURRENT	TOTAL
1	Agriculture	22,331,715.00	8,596,852.00	**30,928,567.00**
2	Bungoma Municipality	13,187,126.00	2,366,727.00	**15,553,853.00**

	DEPARTMENTS	DEVELOPMENT	RECURRENT	TOTAL
3	County Attorney		8,588,033.00	**8,588,033.00**
4	Cooperatives	1,957,460.00	4,101,200.00	**6,058,660.00**
5	County Public Service board		3,134,010.00	**3,134,010.00**
6	County Secretary		3,641,240.00	**3,641,240.00**
7	Education	29,288,767.90	13,645,268.00	**42,934,035.90**
8	Finance and Economic planning	9,106,928.00	48,978,876.58	**58,085,804.58**
9	Gender	4,650,352.00	277,480.00	**4,927,832.00**
10	Governors		14,181,468.00	**14,181,468.00**
11	Health	87,994,115.61	96,095,400.09	**184,089,515.70**
12	Housing		1,936,439.00	**1,936,439.00**
13	Kimilili Municipality	1,499,500.00	6,585,158.00	**8,084,658.00**
14	Lands	1,875,000.00	8,413,753.00	**10,288,753.00**
15	Livestock and Fisheries	2,494,200.00	2,225,891.00	**4,720,091.00**
16	Public Administratrion		17,100,593.00	**17,100,593.00**
17	Roads	251,389,690.35	10,408,143.00	**261,797,833.35**
18	Tourism		642,285.00	**642,285.00**
19	Trade	42,159,877.90	2,637,493.00	**44,797,370.90**
20	Water and antural Resources	29,637,710.60	3,966,325.00	**33,604,035.60**
21	Youth and Sports	19,325,009.00	1,545,975.00	**20,870,984.00**
	Total	**516,897,452.36**	**259,068,609.67**	**775,966,062.03**

Pending Bills Requiring Further Verification

63. Pending bills totaling Kshs. 339,889,564.61 have been identified as requiring thorough verification. This necessity arises due to the absence of crucial supporting documentation or uncertainty regarding the current status of the associated projects. To facilitate an effective review and ensure proper financial management, these bills have been categorized as follows:

- County Projects: Kshs. 160,500,432.21
- Ward-Based Projects: Kshs. 179,389,132.40

64. To ensure that pending bills do not accumulate, several mechanisms have been put in place by the County Executive Committee Member (CECM) for Finance as recommended by the committee:

- Departments should have proper internal control measures to ensure that proper procedures are followed in contracting for goods and services to avoid claims that lack supporting documentation.

- Timely procurement requisitions to avoid the last-minute rush at the closure of the financial year. Therefore, work plans should be prepared in such a way that most works, goods, and services are procured in the first two quarters of the financial year.
- Departments to make a follow up on works, goods and services procured to ensure the same are completed and delivered within the stipulated contract timeframe to avoid payments spilling in the subsequent financial years.
- Clarity on what qualifies to be a pending bill to avoid overstating the overall county pending bills which hinders proper planning and execution of planned projects for the subsequent years.
- The county treasury to sensitize the implementers on what pending bills are and their implications. The national treasury uses a 90-day in unpaid bills as the basis of definition of a pending bill.

Pension Liabilities Owed by the County Government

65. The County Government has outstanding financial obligations to several pension funds, namely the Local Authorities Provident Fund (LAPFUND), the Local Authorities Pension Trust (LAPTRUST), and the County Pension Fund (CPF). These funds are responsible for managing the retirement benefits of County Government employees and affiliated entities. Over the years,the liabilities to these pension schemes have accumulated significantly.

66. In response to this situation, the County Treasury conducted a comprehensive review of all pension-related liabilities. This process involved accurately recording the total pension debt within the county's list of pending bills. The County Treasury then set the settlement of these pension liabilities as a top priority to ensure that County staff do not retire without receivingtheir entitled pension benefits.

67. As of December 31, 2023, the total amount of unremitted pension contributions had reached Kshs 676.2 million. The County Government is committed to addressing this issue to safeguard the welfare of its employees and uphold its obligations to the pension funds.

Table 20:Outstanding pension pending bills owed by the County Government

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

68. In this regard, County treasury had proposed a provision of Kshs. 308.6 million in the FY 2024/25 to cater for the arrears and accrued interest as per the payment plan summarized i**n Table 21** below to ensure compliance with the PFMA 2012 and avoid inconveniencing exiting

employees of County Government and the connected entities when accessing their benefits. So far only Kshs. 43 million has been paid.

Provision for Arrears and Accrued Interest

69. An allocation of Kshs. 308.6 million in the fiscal year 2024/25 was approved by the county assembly. This provision was intended to address outstanding arrears and accrued interest, as outlined in the payment plan presented in Table 21. The aim is to ensure full compliance with the Public Finance Management Act (PFMA) 2012 and to prevent any inconvenience for departing employees of the County Government and related entities as they access their benefits. However, Kshs. 43.2 million was paid toward this obligation leaving a balance of Kshs. 265.4 million

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Table 21: Payment Plan

S/NO	Name of the Scheme	Local Authorities Provident Fund (LAPFUND)	LAPTRUST (CPF)	TOTAL	AMOUNT PAID	BALANCE
	FY 2023/24	**47,500,000**		**47,500,000**		47,500,000
1	FY 2024/25	237,367,448	71,238,744.45	308,606,192	43,230,249	265,375,943
2	FY 2025/26	196,169,043	19,551,371.45	215,720,414		215,720,414
3	FY 2026/27	84,867,448	19,551,371.45	104,418,819		104,418,819
	Total	**565,903,938.45**	**110,341,487.35**	**676,245,425.80**	**43,230,249**	**633,015,177**

C. Other intergovernmental Fiscal Relations Matters

Equalization Fund disbursement and Project Implementation

70. The Fund is established under Article 204 (1) of the Constitution which requires that one half percent (0.5) of the most recent audited revenue received as approved by National Assembly to be paid into the Fund. The objective of the Fund is to bring the quality of basic services including water, roads, health facilities and electricity in marginalized areas to the level generally enjoyed by the rest of the nation as far as possible. The cumulative entitlement to FY 2023/24 to the Fund amounts to Kshs. 58.78 million. A total of Kshs. 138.84 million was appropriated under the first and second Policies identifying marginalize areas Policy, however, the figure was reduced by 79.06 million down to Kshs.58.78 million which was appropriated to implement 7 projects in four wards of Mount Elgon Sub County (Kopsiro) as highlighted in **Table 22** below.

*Table 22: **Bungoma County Equalization Fund Allocation***

Sub- County	Ward	Marginalized Area	FY 2023/24 (Kshs.)
Mt. Elgon	Chepyuk	Chepyuk	20,683,167
	Elgon	Sambocho	
		Koshok	12,599,687

	Kapkateny	Sacho	18,899,531
		Kapkurongo	
		Changeywo	
	Kaptama	Mt. Elgon Forest	6,597,450
			58,779,835

Table 23: Equalization Fund project implementation status

Project Implementation Status Report						
County: BUNGOMA						
Project Name	**Constituency**	**Sub-County**	**Ward**	**Marginalised Area**	**Budget/Total Allocation**	**Contrac Sum**
Sacho Water Project	**Mt Elgon**	**Kopsiro**	**Kapkateny**	**Kapkateny**	**4,400,000**	**4,241,33 .23**
Spot Improvement of Kapkurongo market-rwanda-kiptega-chepkwende road	**Mt Elgon**	**Kopsiro**	**Kapkateny**	**Chengeyo**	**11,431,800**	**11,276,3 0**
Grading and graveling of land B -Kopsiro health center road	**Mt Elgon**	**Kopsiro**	**Kapkateny**	**Kapkateny**	**2,360,331**	**2,202,12**
Construction of laboratory and two wards at kabura Dispensary	**Mt Elgon**	**Kopsiro**	**Chepyuk**	**Chepyuk**	**10,000,000**	**9,936,43**
Construction Of Makutano – Kabukwo Box Culvert	**Mt Elgon**	**Kopsiro**	**Chepyuk**	**Chepyuk**	**10,599,687**	**10,340,8 8**
Sambocho Water Project	**Mt Elgon**	**Kopsiro**	**Elgon**	**Sambocho**	**9,988,017**	**9,474,90**

Financing of Urban Areas and Cities

71. The County government has established boards for Municipalities in line with the Urban Areas and Cities Act, 2011. Over the years, financing to Municipalities has largely relied on support from Kenya Urban Support Programme (KUSP) funded by development partners. A major constraint facing boards of Municipalities is underfunding due to lack of a criteria to inform the sharing of revenue between the County departments and the boards pursuant to the Urban Areas and Cities Act, 2011. This is in spite of the significant contribution by urban areas and cities towards county Own Source Revenues

72. The County Government has been actively carrying out projects funded by the World Bank's 4-year Kenya Urban Support Programme (KUSP). The primary objective of this program is to aid in establishing and enhancing urban institutions and systems to deliver better infrastructure and services in participating counties.

73. The County Government through the Department of Lands, Housing, Urban & Physical Planning and Municipalities has secured funding for Phase II of the Kenya Informal Settlement Improvement Programme (KISIP), which is slated to be implemented within the municipalities. The main objective of the initiative is to upgrade informal settlements.

74. This program, focusing on the enhancement of living conditions in underserved urban areas, complements the County's broader strategy of strengthening urban infrastructure and service delivery. In alignment with the ongoing World Bank-supported Kenya Urban Support Programme (KUSP), the KISIP Phase II initiative aims to provide improved access to essential services and amenities for residents, fostering inclusive urban development while supporting the County's objective of sustainable growth and resilience. These efforts are integrated with the County's commitment to leveraging external funding and partnerships, thereby advancing the overall quality of life in municipalities and contributing to the long-term goals outlined in county development plans.

Technical and Vocational Education and Training Authority (TVETA)

75. The County is working closely with Technical and Vocational Education and Training Authority (TVETA) on Curriculum development to implement the Akira-ILO (International Labour Organization) Project. This initiative aims to train youth in specific skills to meet the demands of the job market and enhance their employability. ILO will procure tools and equipment for selected Vocational Training Centers, provide capacity building for VTC instructors, and offer internship and job placement opportunities for the County VTC trainees.

76. By integrating these skill development initiatives with ongoing efforts to expand access to essential services such as clean water and sanitation, the County is enhancing the foundation for sustainable growth and improved livelihoods. Collaboration with organizations like TVETA and international partners not only strengthens vocational training but also supports the broader strategy of infrastructure upgrades and public service delivery, as demonstrated by the restructuring of water service providers and investments in urban development. These coordinated actions reflect the County's commitment to building resilient communities and fostering inclusive economic opportunities, aligning with both regional priorities and the objectives outlined in its development plans.

Nzoia Water Services Company LTD (NZOWASCO)

77. Nzoia Water Services Company limited was formed under the Companies Act (CAP 486) on 4th February 2004 and became operational later in February 2005. The company is mandated to provide water and sewerage services within the county of Bungoma (Webuye and Kimilili) and Trans Nzoia (Kitale) the services have extended to Busia and Kakamega counties.

78. The company was fully owned by County Government of Bungoma and Trans Nzoia, it was later restructured and split into distinct entities for each county on 1st July 2024 under the Water Act 2016, currently registered (22nd October 2024) as Bungoma Water Services Company Ltd (BWASCO). The company operates seven water treatment works namely; Nabuyole, Matisi, Kapkateny, Chesikaki, Kaberwa, Terem and Kimilili which serves Webuye, Chwele, Kapkateny, Kimilili and Bungoma towns.

79. In line with efforts to enhance access to clean water and sanitation within the region, continued investment in infrastructure upgrades and service delivery is prioritised to meet the growing population's needs. The company's restructuring has enabled a more focused approach to water management within Bungoma County, contributing to improved efficiency and accountability. This aligns with broader county and regional objectives to strengthen public utilities, ensuring reliable service provision as part of ongoing development and economic recovery initiatives. Additionally, collaboration with other counties and adherence to relevant legislative frameworks supports sustainable management of water resources, reflecting the county's commitment to effective public service delivery and improved livelihoods for its residents.

Inter-County Relations

80. To strengthen the goals of devolution, County Governments have been joining Regional Economic Blocs. Bungoma County is a member of the Lake Region Economic Bloc (LREB), which includes 14 Counties namely; Bomet, Bungoma, Busia, Kakamega, Vihiga, Kisumu, Homabay, Siaya, Kisii, Kericho, Migori, Nyamira, Nandi and Trans Nzoia. LREB was established with the understanding that strategic connections between counties with shared interests can be an effective means of prioritizing or creating notable development opportunities and impact across several counties having realized that the counties by themselves maybe too small to leverage economies of scale. The bloc aims to leverage economies of scale and shared resources in order to grow the economy of the region and improve the livelihood of its people. Particular focus is given on improving agricultural productivity through agro- processing and value addition within LREB.

81. The FY 2024/25 budget and the Medium-Term Budget Framework builds on the Governments effort to support economic recovery and mitigate against the adverse effects of the Ukrainian and Russian war. This will be done by prioritizing implementation of programs outlined in the County Integrated Development Plan III (CIDP 2023-2027), Fourth Medium Term Plan (MTP IV) of the Vision 2030, the County Government plans, policies and strategies, Economic Transformation Agenda.

82. The Government will also continue with the fiscal consolidation plan by rationalizing expenditures and enhancing revenue mobilization. In this regard, MDAs will be encouraged to adopt efficiency in allocation of resources to reduce non-priority spending. This will be

achieved through budget costing and reviewing the portfolio of externally funded projects to re-align with the Government policy priorities and macroeconomic policy framework.

Challenges in County Public Finance Management

83. Despite ongoing reforms, a number of persistent challenges continue to hinder the effective management of county public finances. These issues have significant implications for transparency, efficiency, and accountability within county governments.

Irregularities in Public Procurement

84. One of the primary concerns relates to irregular practices in public procurement processes. Documented challenges include the absence of proper documentation for contracts awarded, deviations from specified materials during construction projects, and the engagement of service providers without formal contracts. Additional issues involve the procurement of goods and services without adhering to established procedures, awarding contracts without the necessary performance bonds as mandated by procurement laws, and, at times, assigning identical works to multiple contractors. These practices undermine the integrity of the procurement process and expose the county to legal and financial risks.

Weaknesses in Asset and Liability Management

85. Management of assets and liabilities is another area of concern. The existence of an incomplete fixed assets register has resulted in the underestimation of assets held by the County Government. This situation has been exacerbated by delays in the formal transfer and documentation of assets and liabilities, making it difficult to establish a comprehensive and accurate account of county holdings.

Escalation of Pending Bills

86. The accumulation of pending bills remains a persistent challenge. This issue predominantly stems from the non-payment of contractors and suppliers for goods and services rendered to the county. Furthermore, there have been instances where the county has failed to remit statutory deductions, such as employee pension contributions and loan repayments, to the relevant institutions. Such delays not only strain relationships with service providers but also have broader implications for financial management and compliance.

Establishment and Management of Public Funds

87. Another notable challenge is the creation and administration of Public Funds without the necessary legal and administrative frameworks. The absence of these frameworks complicates the proper administration, accounting, and reporting of such funds, which can lead to inefficiencies and potential misuse of public resources.

Discrepancies in Financial Reporting

88. There are also issues related to the alignment of financial records. Specifically, discrepancies have been observed between the financial reports prepared by the County Government and the records captured within the Government's Integrated Financial Management Information System (IFMIS). Such inconsistencies can impede effective monitoring and oversight of county finances.

Measures Undertaken to Address Public Finance Management Challenges

89. In response to these challenges, several measures have been initiated to strengthen public finance management at the county level.

Capacity Building for County Staff

90. The County Treasury has prioritized comprehensive capacity building for county staff, aiming to enhance their knowledge and skills in various aspects of public finance management. This initiative is complemented by support from the National Treasury, which continues to provide training and development opportunities to ensure staff comply with legal requirements as stipulated in the Public Finance Management (PFM) Act and associated regulations.

Support through National and International Partnerships

91. Further support has been secured through collaboration with the National Government and international partners such as the World Bank. Notably, the ongoing implementation of the Kenya Devolution Support Program (KDSP) is designed to incentivise improved public finance management by providing additional resources for capacity development. The KDSP specifically targets key result areas in public finance management, with funding linked to the achievement of agreed performance benchmarks.

III. MACROECONOMIC DEVELOPMENTS AND OUTLOOK

A. World Economic Outlook

92. The world economic growth is estimated at 3.0 percent in 2025 from 3.3 percent in 2024 before marginally improving to 3.1 percent in 2026 **(Table 24).** The slowdown is largely attributed to fading of strong tariff front-loading effects in early 2025, trade policy uncertainty, elevated effective United States of America's (USA) tariff rates, and persistent geopolitical tensions. Global growth could benefit from successful trade negotiations that reduce tariff uncertainty and establish more predictable frameworks Global inflation is expected to ease in 2025 and 2026, driven by lower energy prices, and reduced global demand.

Table 24: Global Economic Performance

	Growth (%)			
	Actual		Projections	
Economy	**2023**	**2024**	**2025**	**2026**
World	**3.5**	**3.3**	**3.0**	**3.1**
Advanced Economies	**1.8**	**1.8**	**1.5**	**1.6**
Of which: USA	***2.9***	***2.8***	***1.9***	***2.0***
Euro Area	***0.5***	***0.9***	***1.0***	***1.2***
Japan	***1.4***	***0.2***	***0.7***	***0.5***
Emerging and Developing Economies	**4.7**	**4.3**	**4.1**	**4.0**
Of which: China	***5.4***	***5.0***	***4.8***	***4.2***
India	***9.2***	***6.5***	***6.4***	***6.4***
Sub-Saharan Africa	**3.6**	**4.0**	**4.0**	**4.3**
Of which: South Africa	**0.8**	**0.5**	**1.0**	**1.3**
Nigeria	**2.9**	**3.4**	**3.4**	**3.2**

Source: IMF World Economic Outlook, July 2025

93. In high income economies, growth is forecasted to slow down to 1.5 percent in 2025 and 1.6 percent in 2026 from 1.8 percent in 2024 mainly due to a decline in economic activities in the USA. Growth in the USA is projected to slow sharply to 1.9 percent in 2025 and 2.0 percent in 2026 from 2.8 percent in 2024 primarily due to aggressive tariffs, heightened policy uncertainty, labor constraints from reduced immigration, cooling consumer and housing activity, and mounting risks of stagflation. In the euro area, growth is forecasted to accelerate to 1.0 percent in 2025 and 1.2 percent in 2026 from 0.9 percent in 2024, mainly reflecting strong first-quarter performance in Ireland due to a surge in pharmaceutical exports.

94. Emerging Market and Developing Economies are expected to grow moderately at 4.1 percent in 2025 and 4.0 percent in 2026 from 4.3 percent in 2024. At the regional level, Sub-Saharan Africa is projected to grow steadily at 4.0 percent in 2025 same as 2024 and improve to 4.3 percent in 2026, reflecting gradual recovery across the region. The growth is supported by robust growth in non-resource-rich countries, increased private consumption, improving investments, and a decline in inflation. However, the outlook remains constrained by high debt levels, climate vulnerabilities, external risks from global trade tensions, commodity price fluctuations, and structural constraints.

B. Kenya's Economic Performance

95. Kenya's economy has demonstrated remarkable resilience over the past three years, consistently growing at a pace that outperforms both the global and regional averages. In 2024, the economy grew by 4.7 percent supported by positive growths in all sub-sectors except construction, mining and quarrying. This growth was lower compared to 5.7 percent in 2023 mainly due to negative effects of floods in the second quarter and the anti-Finance Bill protests in the third quarter of 2024 that disrupted economic activities.

96. The economy remained steady in the first quarter of 2025 with a growth of 4.9 percent, a similar growth compared to the corresponding quarter of 2024 **(Table 25).** This growth was primarily underpinned by strong performance in the agriculture sector, a recovery of the industry sector, and the resilience of services sector. All economic sectors recorded positive growth rates in the first quarter of 2025, with varied magnitudes across activities.

Table 25:: Sectoral GDP Performance

Sectors	Annual Growth Rates		Quartely Growth Rates		
	2023	**2024**	**2023 Q1**	**2024 Q1**	**2025 Q1**
1. Primary sector	**5.7**	**3.9**	**5.4**	**4.5**	**6.2**
1.1. Agriculture, Forestry and Fishing	6.6	4.6	6.5	5.6	6.0
1.2 Mining and Quarrying	(6.5)	(9.2)	(10.6)	(16.1)	10.0
2. Secondary Sector (Industry)	**2.6**	**1.5**	**2.1**	**1.5**	**2.6**
2.1. Manufacturing	2.2	2.8	2.1	1.9	2.1
2.2. Electricity and Water supply	3.2	1.9	3.8	2.8	3.6
2.3. Construction	3.0	(0.7)	1.4	0.4	3.0
3. Tertiary sector (Services)	**6.8**	**6.1**	**6.6**	**6.8**	**4.8**
3.1. Wholesale and Retail trade	3.3	3.8	3.7	3.6	5.4
3.2. Accomodation and Restaurant	33.6	25.7	46.3	38.1	4.1
3.3. Transport and Storage	5.5	4.4	6.8	4.1	3.8
3.4. Information and Communication	10.3	7.0	10.4	9.2	5.8
3.5. Financial and Insurance	10.1	7.6	4.7	9.6	5.1
3.6. Public Administration	5.0	8.2	8.4	7.5	6.5
3.7. Others	6.1	5.2	5.7	5.8	4.4
of which: Professional, Admin & Support Services	9.4	9.4	8.6	9.4	4.6
Real Estate	7.3	5.3	6.6	6.9	5.3
Education	2.9	3.9	3.6	2.4	2.9
Health	4.5	6.3	4.8	5.4	4.8
Taxes less subsidies	3.2	4.4	2.7	2.9	5.7
Real GDP	**5.7**	**4.7**	**5.4**	**4.9**	**4.9**

Source of Data: Kenya National Bureau of Statistics

97. The **primary sector** grew by 6.2 percent in the first quarter of 2025 compared to a growth of 4.5 percent in the first quarter of 2024 **(Table 25**). This was as a result of the robust growth in the agriculture, forestry and fishing sub-sector and a recovery in the mining and quarrying sub-sector.

98. Activities in the agriculture, forestry and fishing sub-sector expanded by 6.0 percent in the first quarter of 2025 compared to a growth of 5.6 percent in a similar quarter in 2024. This performance was driven by the significant increase in production of sugarcane, milk deliveries and increased coffee exports. The sub-sector's performance was further supported by improved external demand of cut flowers and vegetables

99. The mining and quarrying sub-sector grew by 10.0 percent in the first quarter of 2025, which was an improvement from the contraction of 16.1 percent in the similar quarter in 2024. This reflected increased activity and renewed investment following a period of subdued performance in the previous year.

100. In the first quarter of 2025, **the industry sector** recorded a growth of 2.6 percent, improving from 1.5 percent in the same quarter of 2024. This growth was driven by improved performance across manufacturing, electricity and water supply, and construction.

101. The manufacturing sub-sector grew by 2.1 percent in the first quarter of 2025 compared to a growth of 1.9 percent in the first quarter of 2024. This growth was supported by both food and non-food manufacturing activities. In food manufacturing, the sub-sector benefitted from strong increases in coffee auctions, milk deliveries, sugar production, and soft drinks output. Non-food manufacturing also performed well, with increased production in cement and galvanized sheets.

102. The electricity and water supply sub-sector grew by 3.6 percent, compared to 2.8 percent in the first quarter of 2024, largely due to a rise in total electricity generation. Renewable energy sources contributed significantly, with solar and wind generation increasing. Construction sub-sector grew by 3.0 percent in the first quarter of 2025, up from 0.4 percent in the first quarter of 2024, driven by increased consumption of key inputs such as cement, iron and steel.

103. The **services sector** recorded a growth of 4.8 percent in the first quarter of 2025, a slowdown from the 6.8 percent growth posted in the corresponding quarter of 2024. The transportation and storage sub-sector expanded by 3.8 percent, slightly lower than the 4.1 percent growth in the first quarter of 2024, supported by increased land transport and port activities. Accommodation and food service sub-sectors grew by 4.1 percent in the first quarter of 2025, a slowdown, compared to a growth of 38.1 percent in the first quarter of 2024. The number of visitor arrivals via the two major airports, the Jomo Kenyatta International Airport (JKIA) and Moi International Airport (MIA) increased by 0.5 percent in the first quarter of2025 compared to a 10.4 percent growth in the first quarter of 2024.

104. The information and communication sub-sector grew by 5.8 percent in the first quarter of 2025, compared to 9.2 percent growth in the corresponding quarter of 2024. This performance was supported by an increase in the volume of outgoing domestic voice traffic, use of domestic short messaging services and mobile money transactions. The financial and insurance sub-sector recorded a slower growth of 5.1 percent in the first quarter of 2025compared to 9.6 percent growth in the corresponding quarter of 2024.

105. Leading indicators of economic activity in the second and third quarters of 2025 point to improved performance. This performance will be driven by strong performance in agriculture, service sub-sectors such as tourism, Information Communication and Technology (ICT), and finance.

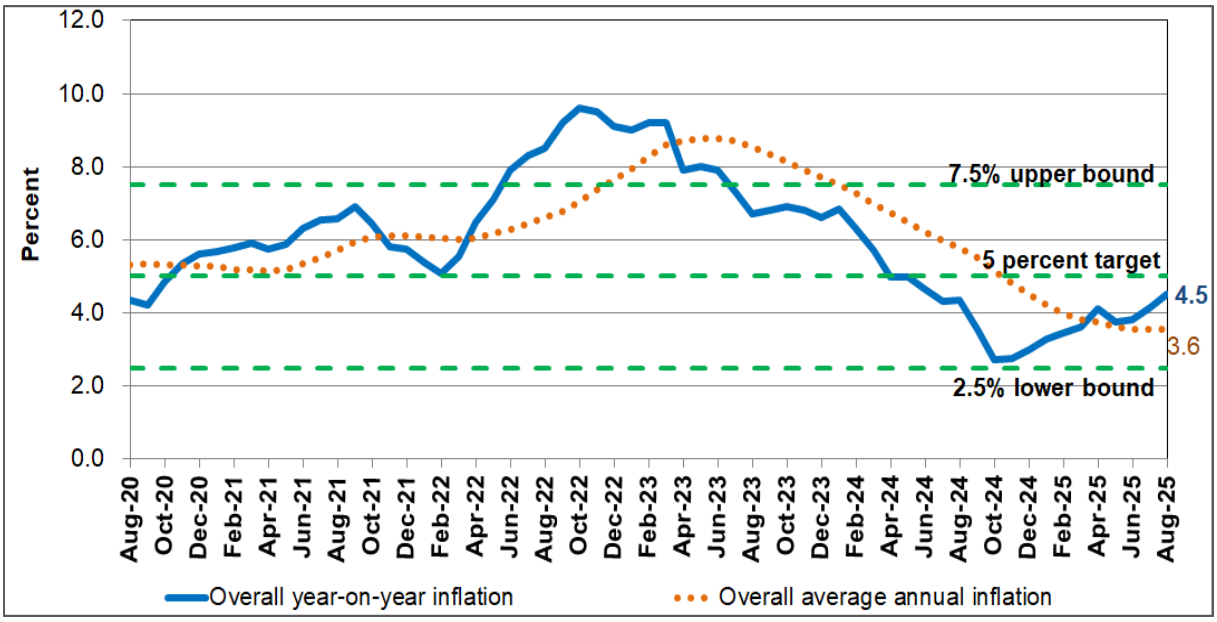
Inflation Developments

106. Overall year-on-year inflation declined and has remained below the mid-point of the policy target range of 5.0 ± 2.5 percent since June 2024. The year-on-year inflation was stable at 4.5 percent in August 2025 compared to 4.4 percent in August 2024 **(Figure 8).** The stable

inflation has been supported by: abundant supply of food attributed to favorable weather conditions coupled with government interventions; lower fuel inflation attributed to the stability of the exchange rate; lower international oil prices; and the decline in non-core inflation reflecting impact of previous monetary policy tightening.

107. Core inflation increased to 3.0 percent in August 2025 from 2.2 percent in August 2024, largely driven by higher prices of processed food items. Core inflation is compiled from non-volatile commodities such as manufactured food items, health services, education services and ICT. Non-core inflation decreased to 9.2 percent in August 2025 from 10.3 percent in August 2024, mainly on account of relatively lower energy prices.

Figure 8: Inflation Rate, Percent



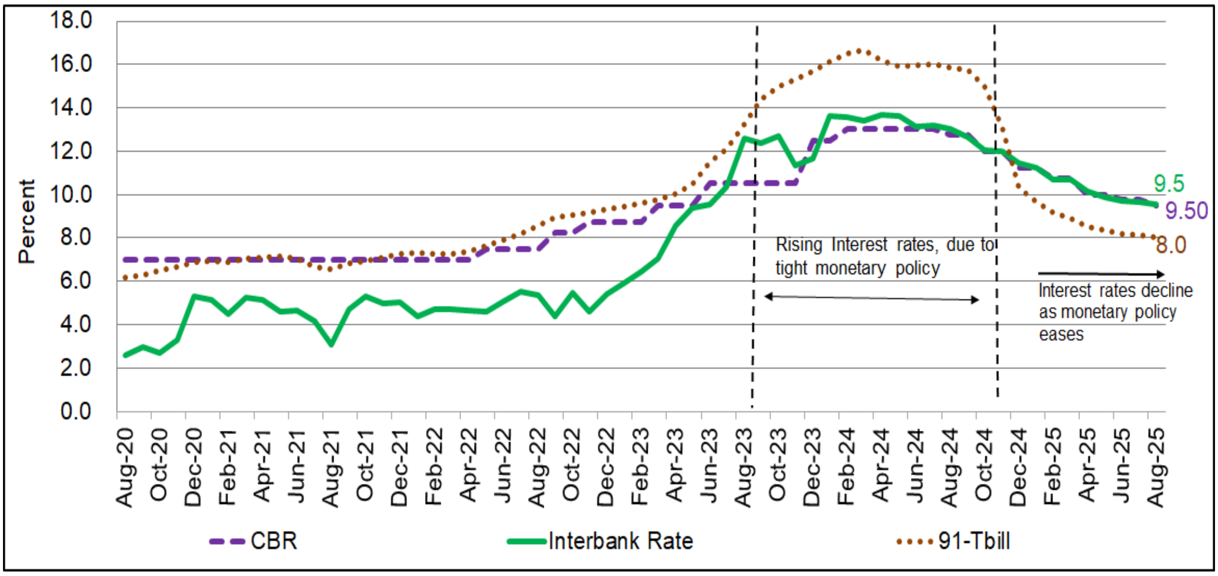
Source of Data: Kenya National Bureau of Statistics

Interest Rates Developments

108. The Central Bank of Kenya through the Monetary Policy Committee (MPC) has gradually eased monetary policy by lowering the Central Bank Rate (CBR) from 13.0 percent in August 2024 to 9.5 percent in August 2025. It also seeks to ensure that inflationary expectations remain firmly anchored and the exchange rate remains stable. In addition, the Cash Reserve Ratio (CRR) was reduced to 3.25 percent in February 2025 from 4.25 percent, to complement the lowering of the CBR and support lending to the private sector.

109. The short-term interest rates have declined in line with the easing of the monetary policy. The interbank rate declined to 9.5 percent in August 2025 compared to 13.0 percent in August 2024 and has remained within the prescribed corridor around the CBR (set at CBR ±75 basis points). The decrease in government domestic borrowing rates has led to lower debt servicing costs.

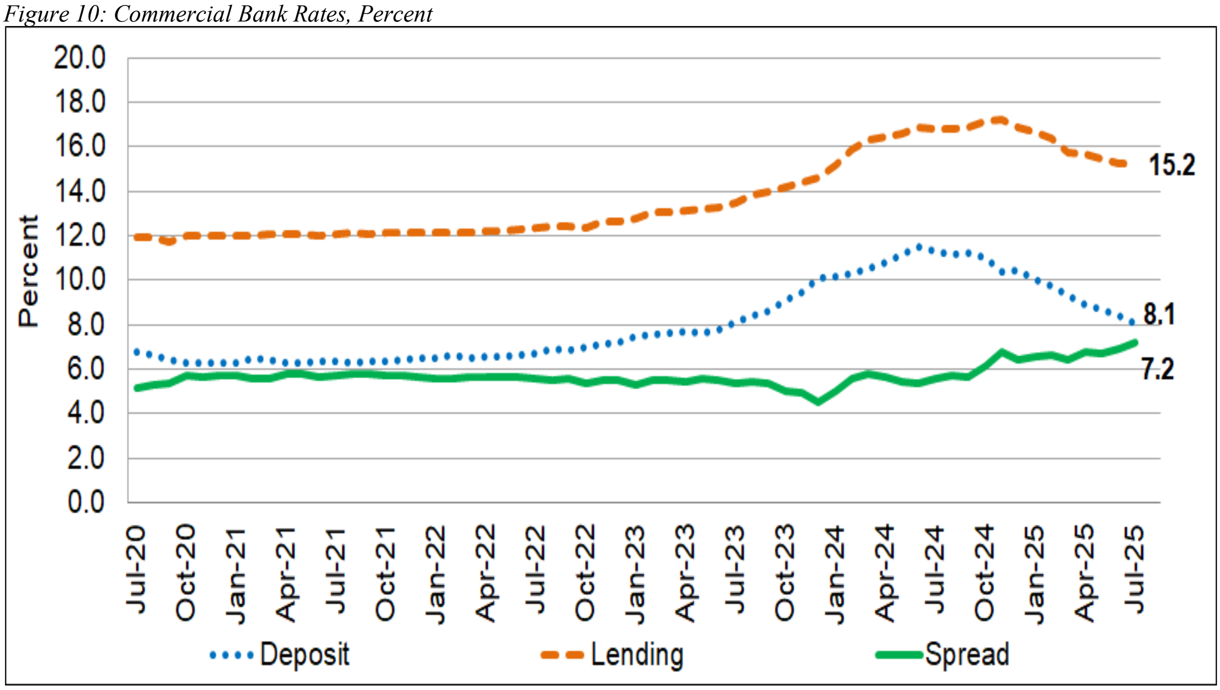
Figure 9: Short Term Interest Rates, Percent



Source of Data: Central Bank of Kenya

110. Commercial banks average lending and deposit rates decreased in the year to July 2025. The average lending rate decreased to 15.2 percent in July 2025 from 16.8 percent in July 2024 while the average deposit rate also decreased to 8.1 percent from 11.3 percent over the same period. Consequently, the average interest rate spread increased to 7.2 percent in July 2025 from 5.6 percent in July 2024 **(Figure 10).**

Figure 10: Commercial Bank Rates, Percent



Source of Data: Central Bank of Kenya

Monetary and Credit Developments

111. Broad money supply, M3, grew by 7.5 percent in the year to June 2025 compared to a growth of 6.8 percent in the year to June 2024 **(Table 26).** Growth in the NFA was mainly due to an increase in Central Bank's foreign assets while commercial banks' foreign assets declined during the period.

Table 26:: Money and Credit Developments (12 Months to June 2025, KSh billion)

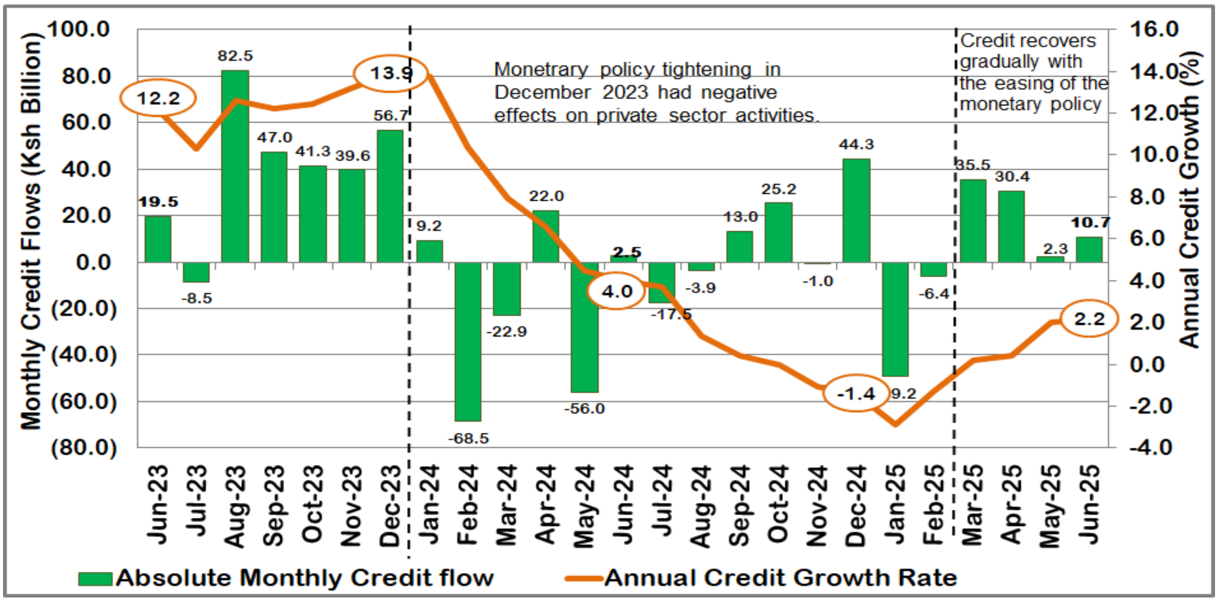
				Absolute Change		Percent Change	
	2023 June	**2024 June**	**2025 June**	**2023-2024 June**	**2024-2025 June**	**2023-2024 June**	**2024-2025 June**
COMPONENTS OF M3							
1. Money supply, M1 (1.1+1.2+1.3)	2,098.2	2,063.6	2,342.3	(34.6)	278.7	(1.6)	13.5
1.1 currency outside banks (M0)	257.9	274.2	286.0	16.3	11.8	6.3	4.3
1.2 Demand deposits	1,680.7	1,630.6	1,930.8	(50.1)	300.2	(3.0)	18.4
1.3 Other deposits at CBK	159.6	158.9	125.5	(0.7)	(33.4)	(0.5)	(21.0)
2. Money supply, M2 (1+2.1)	3,852.2	4,041.6	4,519.6	189.4	478.0	4.9	11.8
2.1 Time and savings deposits	1,754.0	1,978.0	2,177.3	224.0	199.3	12.8	10.1
Money supply, M3 (2+3.1)	**5,037.4**	**5,381.3**	**5,786.5**	**343.9**	**405.2**	**6.8**	**7.5**
3.1 Foreign currency deposits	1,185.2	1,339.7	1,266.9	154.5	(72.8)	13.0	(5.4)
SOURCES OF M3							
1. Net foreign assets (1.1+1.2)	**591.5**	**905.9**	**1,066.3**	**314.4**	**160.4**	**53.2**	**17.7**
1.1 Central Bank	616.9	479.2	810.8	(137.7)	331.6	(22.3)	69.2
1.2 Banking Institutions	(25.4)	426.7	255.5	452.1	(171.2)	1,780.1	(40.1)
2. Net domestic assets (2.1+2.2)	**4,445.9**	**4,475.4**	**4,720.2**	**29.5**	**244.7**	**0.7**	**5.5**
2.1 Domestic credit (2.1.1+2.1.2+2.1.3)	5,820.2	6,170.1	6,655.5	349.9	485.4	6.0	7.9
2.1.1 Government (net)	2,083.9	2,287.7	2,713.3	203.7	425.6	9.8	18.6
2.1.2 Other public sector	83.7	84.9	61.4	1.3	(23.5)	1.5	(27.7)
2.1.3 Private sector	**3,652.6**	**3,797.5**	**3,880.9**	**144.9**	**83.4**	**4.0**	**2.2**
2.2 Other assets net	(1,374.3)	(1,694.7)	(1,935.4)	(320.4)	(240.7)	(23.3)	(14.2)

Source of Data: Central Bank of Kenya

112. Growth in private sector credit from the banking system recorded a growth of 2.2 percent in the year to June 2025 compared to a growth of 4.0 percent in the year to June 2024. This slowed growth reflects improved demand in line with the declining lending interest rates, and dissipation of exchange rate devaluation effects on foreign currency denominated loans following the appreciation of the Shilling. Reduced credit growth was observed in finance and insurance, trade (imports), mining and quarrying, business services and private households. These are some of the sub-sectors with significant foreign currency denominated loans.

113. The monthly (month on month) credit flows to the private sector improved to Ksh. 10.7 billion in June 2025 from Ksh 2.5 billion in June 2024 **(Figure 11).** This is due to the easing of the monetary policy rate and the reduction of the CRR to lower the cost of funds for banks. Sustained demand particularly for working capital due to resilient economic activities and the implementation of the Credit Guarantee Scheme for the vulnerable MSMEs will continue to support private sector credit uptake.

Figure 11: Private Sector Credit



Source of Data: Central Bank of Kenya

External Sector Developments

114. The current account deficit was USD 2,098.2 million (1.5 percent of GDP) in June 2025 compared to USD 1,925.6 million (1.5 percent of GDP) in June 2024 **(Table 27).** The current account balance was supported by resilient goods exports, an improvement in net receipts on the services account, net primary income and net secondary income balance. The current account deficit in the 12 months to June 2025 was more than fully financed by financial account inflows, resulting in an overall balance of payments surplus of USD 2,832.1 million.

115. The balance in the merchandise account deteriorated by USD 1,166.9 million to a deficit of USD 10,381.9 million in June 2025 mainly due to an increase in import bill that more than offset the increase in exports. Goods exports increased by 7.7 percent, due to higher domestic exports particularly of horticulture and coffee. Goods imports rose by 9.9 percent, reflecting increases in intermediate and capital goods imports. Services receipts increased by 24.4 percent, mainly, supported by increased receipts from transport and travel services. The deficit on the primary account narrowed by USD 91.3 million to a deficit of USD 1,728.0 million in the year to June 2025, compared to the same period last year.

116. Net Secondary income remained resilient and increased by USD 431.7 million during the review period owing to an increase in remittances. Diaspora remittances increased by 12.1 percent to USD 5,084.0 million in the 12 months to June 2025 compared to USD 4,536.0 million in a similar period in 2024. The remittances increased foreign exchange inflows, with some going to investment while others supported household consumption.

117. The capital account balance increased by USD 102.5 million to register a surplus of USD 257.8 million in June 2025 compared to a surplus of USD 155.3 million in the same period in 2024. Net financial inflows improved to USD 4,160.9 million in June 2025 compared to USD 364.2 million in June 2024. The net financial inflows were mainly in the form of direct investments, financial derivatives and other investments. However, portfolio investments registered a net outflow during the period, partly due to global risk aversion.

Table 27:: Balance of Payments (USD Million)

				Year to June 2025		Actuals as a Percent of GDP	
	Jun-23	**Jun-24**	**Jun-25**	**Change**	**Percent Change**	**Jun-24**	**Jun-25**
Overall Balance	**1,096.5**	**658.0**	**(2,832.1)**	**(3,490.1)**	**(530.4)**	**0.5**	**(2.0)**
A) Current Account	**(3,602.5)**	**(1,925.6)**	**(2,098.2)**	**(172.6)**	**(9.0)**	**(1.5)**	**(1.5)**
Merchandise Account (a-b)	(10,440.4)	(9,215.0)	(10,381.9)	(1,166.9)	(12.7)	(7.4)	(7.3)
a) Goods: exports	10,724.7	11,841.4	12,752.5	911.1	7.7	9.5	9.0
b) Goods: imports	21,165.1	21,056.4	23,134.4	2,078.0	9.9	16.8	16.3
Net Services (c-d)	1,894.5	1,928.9	2,400.2	471.2	24.4	1.5	1.7
c) Services: credit	7,754.0	7,182.7	8,082.0	899.3	12.5	5.7	5.7
d) Services: debit	5,859.5	5,253.7	5,681.8	428.1	8.1	4.2	4.0
Net Primary Income (e-f)	(1,855.5)	(1,819.4)	(1,728.0)	91.3	5.0	(1.5)	(1.2)
e) Primary income: credit	152.5	219.5	391.8	172.3	78.5	0.2	0.3
f) Primary income: debit	2,008.0	2,038.8	2,119.8	81.0	4.0	1.6	1.5
Net Secondary Income	6,798.9	7,179.9	7,611.6	431.7	6.0	5.7	5.4
g) Secondary income: credit	6,883.3	7,242.0	7,663.7	421.8	5.8	5.8	5.4
h) Secondary income: debit	84.4	62.0	52.1	(9.9)	(15.9)	0.0	0.0
B) Capital Account	**125.8**	**155.3**	**257.8**	**102.5**	**66.0**	**0.1**	**0.2**
C) Financial Account	**(3,488.2)**	**(364.2)**	**(4,160.9)**	**(3,796.7)**	**(1,042.5)**	**(0.3)**	**(2.9)**

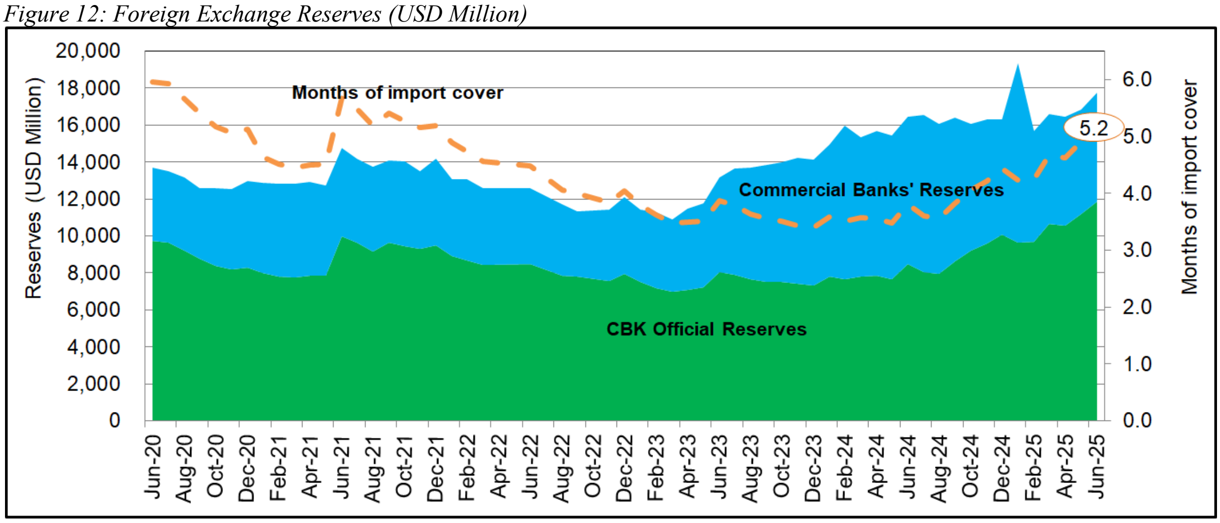
Source of Data: Central Bank of Kenya

Foreign Exchange Reserves

118. The banking system's foreign exchange holdings remained robust at USD 17,762.1 million in June 2025, an increase from USD 16,438.0 million in June 2024. This improvement was largely driven by the build-up of official foreign exchange reserves held by the Central Bank, which rose significantly to USD 11,876.7 million in June 2025, up from USD 8,462.7 million in June 2024 **(Figure 12).** In contrast, commercial banks' foreign exchange holdings declined to USD 5,885.4 million from USD 7,975.3 million over the same period.

119. The official foreign exchange reserves remained adequate at the end of June 2025, providing 5.2 months of import cover compared to the 3.8 months of import cover in June 2024. This level of reserves is well above the statutory requirement of 4.0 months of import cover. This continues to offer a strong buffer against short-term external shocks, supports exchange rate stability, and reinforce investor confidence in the economy.

Figure 12: Foreign Exchange Reserves (USD Million)

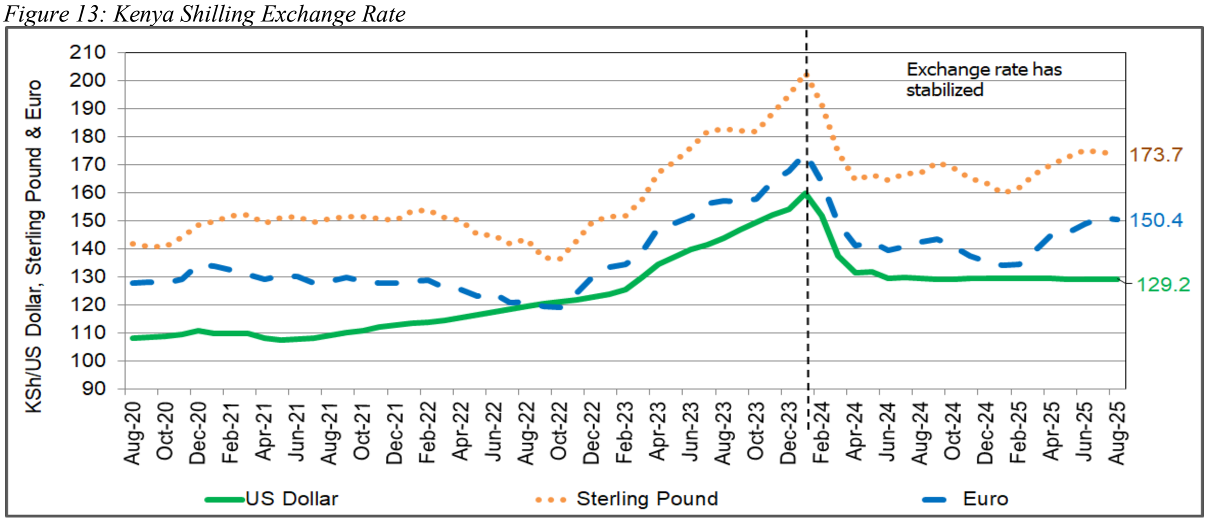


Source of Data: Central Bank of Kenya

Exchange Rate Developments

120. The Kenya Shilling remained relatively stable against major international currencies. It stabilized against the US Dollar in August 2025, exchanging at an average of KSh 129.2 compared to KSh 129.3 in August 2024. However, the Shilling depreciated against the Sterling Pound and the Euro by 3.8 percent and 5.6 percent, respectively. The Sterling Pound exchanged at an average of KSh 173.7 in August 2025, up from KSh 167.3 in August 2024, while the Euro averaged KSh 150.4 compared to KSh 142.4 over the same period. Overall, the foreign exchange market remained well-supported by steady inflows from agricultural exports and diaspora remittances, which helped cushion the Shilling against excessive volatility **(Figure 13).**

Figure 13: Kenya Shilling Exchange Rate

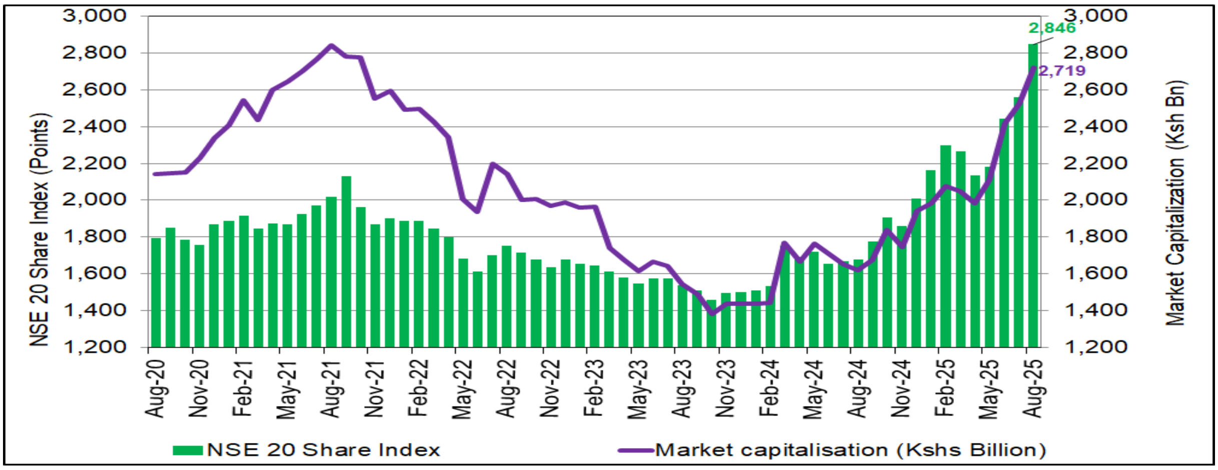


Source of Data: Central Bank of Kenya

Capital Markets Developments

121. The stability of the Kenya Shilling against major international currencies, coupled with improved macroeconomic conditions, has strengthened investor confidence. This has contributed to increased foreign direct investment inflows and attracted investors to the Nairobi Securities Exchange (NSE). The NSE 20 Share Index improved by 69.6 percent to 2,846 points in August 2025, up from 1,678 points in August 2024. Similarly, market capitalization expanded by 67.9 percent to KSh 2,719 billion from KSh 1,620 billion over the same period, underscoring improved market sentiment and stronger equity valuations **(Figure 14).**

Figure 14: Performance of the Nairobi Securities Exchange



Source of Data: Nairobi Securities Exchange

C. Kenya's Macroeconomic Outlook

122. Kenya's economic performance is projected to pick up in 2025 and 2026, with real GDP growth projected at around 5.3 percent **(Table 15 in calendar years and Annex Table 1 in fiscal years)**. On the supply side, growth will be driven by resilient agriculture, steady services, and gradual improvement in industry. The agriculture sector will be driven by favourable weather conditions and productivity-enhancing government interventions. Linkages with other sub-sectors will boost the agro-processing industries, merchandise exports, as well as households' incomes.

123. The industrial sector is projected to pick up in the medium term due to the reduced cost of production and stable exchange rate. Notably, the construction sub-sector is expected to recover following the settlement of verified pending bills. Kenya's fast-growing services, including the financial sector and ICT, are projected to maintain momentum.

124. On the demand side, private consumption and investment are projected to maintain a steady pace supported by a conducive macroeconomic environment. Prudent monetary policy and lower inflation will support disposable incomes of households and firms. Lower lending rates are expected to encourage increased private investment by making credit more affordable for businesses, thereby supporting expansion and job creation, while also boosting household consumption through easier access to loans, which can stimulate economic growth. Private investment will also be supported by improved business confidence.

125. Growth of public consumption is projected to remain subdued, in line with the planned fiscal adjustment in the medium term. As a percentage of GDP recurrent expenditure is projected to decline, while development expenditure is projected to gradually pick up to support BETA. The Government also plans to mobilize funds for planned major infrastructural projects through PPPs and will enhance liquidity to the private sector by clearing pending bills particularly the approved payments related to the roads sector. The settlement of the road sector pending bills will be facilitated through a bond issued by the Kenya Roads Board.

126. Kenya's external balance is projected to remain stable in the medium term, supported by increasing exports as trade agreements are implemented, and global financial conditions ease further. Additionally, a projected robust growth in Kenya's key trading partners (Africa) and low international commodity prices will drive demand for Kenya's exports with resilience expected in agriculture. The removal of export tariffs by China and improved access to

European Union markets are expected to boost Kenya's exports, increase foreign exchange earnings, and help improve the country's external balance.

127. An anticipated stabilization in global growth in the medium term is expected to support resilience in diaspora remittances as well as continued growth in tourism and transport receipts. The estimated recovery in service exports is expected to compensate for a decline in incomes following reduction in aid flows. A projected increase in domestic demand supported by stable exchange rate will drive import growth largely through imports of raw materials for the recovery in industrial growth and imports for household consumption.

Monetary Policy Management

128. Monetary policy management is undertaken by CBK with the primary goal of maintaining price and financial stability to support economic growth. The framework is anchored on an inflation-targeting approach, with the current target set at 5± 2.5 percent. The introduction of core and non-core inflation measures in January 2025 has strengthened the CBK's capacity for data-driven decisions, with core inflation providing a more reliable guide to underlying price pressures.

129. The Monetary Policy Committee continued to implement the reforms outlined in the White Paper on Modernization of the Monetary Policy Framework and Operations aimed at enhancing the effectiveness of monetary policy and supporting the anchoring of inflation expectations. As part of this reform, the CBK is transitioning toward a forward-looking, interest-rate-based monetary policy framework, strengthening liquidity management tools, enhancing policy communication and transparency, and upgrading market infrastructure to improve monetary policy transmission.

130. A key milestone in this transition is the adoption of the interest rate corridor system, which sets a clear ceiling and floor for short-term market interest rates around the CBR. In April 2025, the MPC narrowed the interest rate corridor from ±150 basis points to ±75 basis points and revised the discount window rate from 300 basis points above the CBR to the upper bound of the corridor (+75 basis points). These reforms are expected to stabilize the interbank rate, align it more closely with the CBR, strengthen monetary policy signaling, and deepen financial markets to bolster investor confidence and macroeconomic stability.

131. Further, the CBK has introduced a revised Risk-Based Credit Pricing Model (RBCPM) for the banking sector. This is aimed at strengthening monetary policy transmission, enhancing lending transparency, and promoting responsible lending by aligning credit pricing with borrowers' risk profiles. The revised model is anchored on the Kenya Shilling Overnight Interbank Average rate (KESONIA) to align with international best practices. It also closely links lending rates to the policy rate under the current monetary policy framework. Under the RBCPM, the total lending rate equals KESONIA plus a premium ("K") that covers lending costs, shareholder returns, and borrower risk, while the total cost of credit includes KESONIA, the premium, and fees and charges.

132. To ensure transparency, banks will publish their weighted average lending rates, premiums, and fees and charges for all lending products on their websites and on the Total Cost of Credit (TCC) platform. KESONIA will apply to all variable rate loans except foreign currency and fixed-rate loans, with the CBR as an alternative where KESONIA is not practical.

The revised RBCPM was effective from September 1, 2025, for all new variable rate loans, and will take effect from February 28, 2026, for existing variable rate loans following a six-month transition period.

133. The CBK extended the operating hours for the Kenya Electronic Payment and Settlement System (KEPSS) and the national Real Time Gross Settlement (RTGS) system, effective July 1, 2025. The strategic enhancement is aimed at improving the efficiency, accessibility, and resilience of Kenya's payments ecosystem supporting the country's transition towards a 24/7 digital economy, facilitate seamless transactions across time zones and increase the competitiveness of Kenya as a regional financial hub.

134. Going forward, monetary policy management will continue to focus on preserving the credibility of the inflation target and enhancing the transmission of policy signals to lending rates. Additionally, it will continue safeguarding financial stability and ensuring monetary conditions remain supportive of private sector credit and economic activities, reinforced by prudent fiscal management.

Macroeconomic Assumptions Underlying the Medium-Term Fiscal Framework

135. The macroeconomic assumptions for FY 2026/27 and medium-term Budget are outlined below:

i. Global macroeconomic conditions remain stable;
ii. Real GDP is projected to grow by at least 5.3 percent in 2025 and 2026 and above 5.5 percent over the medium term largely driven by enhanced agricultural productivity, a resilient services sector, and ongoing implementation of priorities under BETA;
iii. Favorable weather conditions are anticipated to boost agricultural productivity;
iv. Inflation is expected to be maintained within the target range of 5±2.5 percent;
v. Interest rates are expected to continue declining in 2025 in line with the monetary policy stance and remain stable over the medium term to enhance credit to the private sector and support economic activities; and
vi. Exchange rate is expected to remain stable.

Table 28:: ***Kenya's Macroeconomic Indicators and Projections***

	2023 Act.	2024 Act.	2025 Est.	2026 Proj.	2027 Proj.	2028 Proj.	2029 Proj.	2030 Proj.
annual percentage change, unless otherwise indicated								
National Account and Prices								
Real GDP	5.7	4.7	5.3	5.3	5.3	5.3	5.3	5.3
Primary Sector	5.7	3.8	5.1	4.4	4.3	4.5	4.4	4.6
- of which: Agricuture	6.6	4.6	5.0	4.3	4.3	4.4	4.2	4.4
Secondary Sector	2.6	1.5	3.3	3.4	3.5	3.9	4.1	4.4
Tertiary Sector	6.8	6.1	5.6	6.1	6.2	6.1	6.1	6.0
GDP deflator	5.9	2.5	9.1	2.2	4.6	3.0	2.9	2.8
CPI Index (eop)	6.6	5.0	4.7	4.8	4.8	4.7	4.7	4.9
CPI Index (avg)	7.7	4.5	4.5	4.8	4.8	4.7	4.7	4.7
Terms of trade (-deterioration)	-1.7	-0.4	4.4	2.9	3.4	3.5	4.5	4.5
Money and Credit (end of period)								
Net domestic assets	3.1	9.6	10.4	7.7	7.3	6.9	6.7	5.9
Net domestic credit to the Government	14.2	12.4	5.8	5.0	4.4	4.2	3.7	1.6
Credit to the rest of the economy	3.1	5.4	8.4	8.6	8.5	8.1	8.2	-1.0
Broad Money, M3 (percent change)	7.2	9.3	9.4	8.3	8.5	8.4	8.3	6.1
Reserve money (percent change)	7.9	3.5	8.2	8.2	8.4	8.3	8.2	6.0
in percentage of GDP, unless otherwise indicated								
Investment and Saving								
Consumption	**89.2**	**88.8**	**88.9**	**88.2**	**87.7**	**87.7**	**87.6**	**87.6**
Central Government	11.8	11.2	11.2	10.7	10.3	10.3	10.3	10.3
Private	76.2	76.9	77.1	76.9	76.9	76.9	76.9	76.9
Final consumption expenditure by NPISH	0.7	0.7	0.6	0.5	0.5	0.5	0.4	0.4
Gross Fixed Capital Investment	**16.5**	**16.8**	**15.0**	**15.9**	**16.1**	**16.5**	**17.2**	**17.7**
Central Government	4.2	4.2	4.1	4.2	4.4	4.7	4.7	4.9
Private	12.3	12.6	10.9	11.6	11.7	11.8	12.5	12.9
Gross National Saving	**12.3**	**14.1**	**11.4**	**12.3**	**12.4**	**13.5**	**13.9**	**14.7**
Central Government	-4.1	-5.0	-5.1	-4.5	-3.7	-3.0	-2.7	-1.8
Private	16.5	19.0	16.5	16.8	16.1	16.5	16.5	16.5
Exports value, goods and services	16.8	15.8	14.2	13.2	12.9	11.9	12.2	15.6
Imports value, goods and services	24.3	23.6	21.1	20.0	18.7	17.9	17.3	16.9
Current Account Balance	-4.2	-2.7	-3.6	-3.6	-3.7	-3.0	-3.3	-3.0
Gross reserves in months of next yr's imports	3.3	4.4	4.8	5.0	4.9	5.0	5.0	5.1
Gross reserves in months of this yr's imports	3.5	4.6	4.9	5.0	5.1	5.2	5.3	5.4
Central Government Budget in Fiscal Years								
Total revenue	16.5	17.3	16.8	17.2	17.1	17.5	17.6	17.6
Total Expenditure and Net Lending	22.5	23.0	22.8	22.1	21.4	21.0	21.0	20.1
Overall Fiscal Balance excl. Grants	-6.0	-5.8	-6.0	-4.9	-4.3	-3.5	-3.5	-2.4
Overall Fiscal Balance, incl. Grants	-5.9	-5.6	-5.8	-4.7	-4.1	-3.3	-3.2	-2.2
Overall Fiscal Balance, incl. Grants, Cash Basis	-5.6	-5.3	-5.8	-4.7	-4.1	-3.3	-3.2	-2.2
Primary Budget Balance	-0.8	0.1	-0.2	1.0	1.6	2.0	1.8	2.2
Public debt in Fiscal years								
Nominal Government Public Debt (eop), Gross	71.9	67.5	67.7	65.7	64.9	63.1	61.4	58.8
Nominal Public Debt (eop), Net of Deposits	68.5	64.2	64.4	62.7	62.1	60.5	59.0	56.6
Domestic (Gross) Debt	33.8	34.5	36.3	35.9	36.1	35.6	34.9	34.2
Domestic (Net) Debt	30.4	31.2	32.9	32.8	33.3	32.9	32.5	31.9
External Debt	38.1	33.0	31.5	29.8	28.8	27.6	26.4	24.7
Memorandum Items:								
Nominal GDP (in Ksh Billion)	15,109	16,224	18,645	20,058	21,761	23,612	25,584	27,692
Nominal GDP (in US$ Million)	108,037	121,256	144,035	155,209	168,303	183,322	198,810	215,867

Source: The National Treasury

Risks to the Economic Outlook

136. Kenya's economic outlook is subject to several downside risks that could hinder growth and macroeconomic stability. Domestic risks relate to extreme weather events which could pose a serious threat to agricultural performance. Disruptions in food production due to droughts and floods could lead to higher food prices, exacerbating inflation, and straining household incomes. Additionally, climate-related damage to infrastructure could disrupt economic activities and increase Government expenditure on disaster response and reconstruction.

137. Externally, the rise in costs of fuel and food imports, driven by supply constraints or geopolitical instability, could put upward pressure on inflation, eroding household purchasing power and increasing the cost of doing business. Additionally, uncertainty regarding trade policies and tariffs may hinder economic activities, along with increased financial market volatility and tighter financial conditions.

138. Despite these downside risks, there are potential upside scenarios. Accelerated implementation of structural reforms under BETA and the Fourth Medium-Term Plan, including further improvements in public financial management, expenditure efficiency, and governance, could enhance investor confidence and spur economic activities. A favourable global economic environment, marked by stable commodity prices, fall in oil prices, and strong external demand, could also support higher-than-expected growth, improving Kenya's overall economic resilience.

139. Continued coordination between monetary and fiscal policies is expected to contribute to a stable macroeconomic environment, which is essential for promoting investment, savings, and economic growth. The Government is actively monitoring both domestic and international conditions and will implement suitable policy measures to safeguard the economy against potential adverse effects should these risks materialize.

IV. RESOURCE ALLOCATION FRAMEWORK

A. Implementation of the FY 2025/26 Budget

140. During the first two months of FY 2025/26, the County Government experienced slow progress in budget implementation. This was primarily attributed to the delayed upload of the approved budget, which had faced contestation in court. The matter was subsequently withdrawn on August 7, 2025. Additionally, the County encountered difficulties in onboarding new operational systems introduced by the government, further impeding the rollout of planned activities.

141. The delayed upload of the FY 2025/26 procurement plans for all County Departments and Agencies (CDAs) onto the eGP platform remains a major challenge upto date. System-related issues have obstructed the implementation of development projects and other programs that require procurement processes. As a result, the County Government's operations have been severely affected, especially in the provision of essential services such as healthcare to Mwananchi.

142. Total revenues for the FY 2025/26 are at Kshs. 15.93 billion. Of this, own source revenue is expected to account for Kshs. 1.97 billion, representing 12.3 percent of the total revenue. The total expenditure is also projected at Kshs. 15.93 billion, with recurrent expenditure estimated at Kshs. 10.86 billion, making up 68 percent of the total county budget. Development expenditure is projected at Kshs. 5.06 billion, which constitutes 32 percent of the budget. Additionally, Kshs. 0.01 billion, or 0.63 percent of the total budget, has been allocated to the Contingency Fund. Transfers to other government agencies, specifically the County Assembly, are projected at Kshs. 1.21 billion, accounting for 7.6 percent of the total county budget.

143. In September 2025, the County Government recorded total revenues of Kshs. 2.77 billion, representing 17.4 percent of the total budget for the fiscal year. This amount was comprised of several sources: a July & August exchequer releases of Kshs. 1.89 billion, an Equitable Share Balance Brought Forward from FY 2024/25 totaling Kshs. 686.9 million, and own source revenue amounting to Kshs. 195.2 million compared to the Kshs. 189.2 million achieved same period in FY 2024/25 representing 3.14 percent increment. The own source revenue fell short of the target of Kshs. 409.6 million, resulting in a performance rate of 47.6 percent.

Table 29: First Quarter revenue performance

LOCAL REVENUE			FIRST QUARTER				
	REVENUE TYPE/CENTRE	TARGET	JULY	AUGUST	SEPTEMBER	TOTAL	VARIANCE
1	Land Rates	3,868,198	2,441,224	1,132,358	852,268	4,425,850	557,652
2	Alcohol drinks licenses	975,173	253,250	115,350	166,500	535,100	-440,073
3	Single Business Permits	4,519,959	1,194,000	897,750	486,000	2,577,750	-1,942,209
4	Application fees	578,169	180,000	147,000	62,000	389,000	-189,169
5	Renewal fees	430,632	77,000	21,000	18,000	116,000	-314,632
6	Conservancy fees	931,124	243,538	178,400	81,000	502,938	-428,186
7	Fire Fighting	1,318,153	372,700	273,200	126,100	772,000	-546,153
8	Advertisement fees	1,484,784	639,950	369,540	814,800	1,824,290	339,506
9	Food and Drugs Permit	194,577	41,000	25,800	16,800	83,600	-110,977
10	Hire of Machinery	-				-	-

LOCAL REVENUE			FIRST QUARTER				
	REVENUE TYPE/CENTRE	TARGET	JULY	AUGUST	SEPTEMBER	TOTAL	VARIANCE
11	Parking fees	1,554,668	671,300	756,700	765,350	2,193,350	638,682
12	Bodaboda parking	259,032	81,500	80,000	50,000	211,500	-47,532
13	House Rent	4,267,457	-	-	-	-	-4,267,457
14	Plan Approval	3,588,162	804,703	1,431,048	709,310	2,945,061	-643,101
15	Inspection fee	395,274	119,000	136,000	128,050	383,050	-12,224
16	Ground Rent	176,261	388,113	62,500	79,364	529,977	353,716
17	Market fees	11,267,428	3,353,300	3,192,335	3,025,330	9,570,965	-1,696,463
18	Enclosed Bus Park Fee	17,730,878	5,403,650	5,386,850	5,275,350	16,065,850	-1,665,028
19	Slaughter fee	1,763,139	238,650	247,150	225,100	710,900	-1,052,239
20	Cess	4,361,703	6,090,289	5,343,407	2,253,412	13,687,108	9,325,405
21	Market shops rent	648,331	56,000	68,000	142,500	266,500	-381,831
22	Stock Sales	2,145,355	638,450	644,870	592,300	1,875,620	-269,735
23	Penalties	1,631,410	123,250	35,250	60,000	218,500	-1,412,910
24	Consent to charge	30,924	12,000		10,000	22,000	-8,924
25	Survey fees & Beacon search	-			232	232	232
26	Co-operative Audit fees	355,395	37,000	23,760		60,760	-294,635
27	Payroll Product	32,313				-	-32,313
28	Imprest recovery	2,903,113				-	-2,903,113
29	Bank Commissions	4,618,854				-	-4,618,854
30	Salary Recovery	275,954				-	-275,954
31	Fisheries	397,099	20,000	7,000		27,000	-370,099
32	Occupational Report	424,074	26,400	31,000		57,400	-366,674
33	Weights and Measures	288,650	174,200	16,200		190,400	-98,250
34	Physical Planning fees	-				-	-
35	Change of User fees	11,637	11,000	30,000	5,000	46,000	34,363
36	Sale of fertilizers	-				-	-
37	Mabanga AMC	553,676	3,000	14,000		17,000	-536,676
38	Mabanga ATC	7,782,346	1,306,105	1,435,154		2,741,259	-5,041,087
39	Livestock	1,778,397	193,800	170,830		364,630	-1,413,767
40	Duplicate Permit	-	3,000	1,500	3,000	7,500	7,500
41	Burial Fees	24,406	4,500	6,000	9,000	19,500	-4,906
42	Stadium Hire	150,486		5,000		5,000	-145,486
43	Miscellaneous Income	-			1,200	1,200	1,200
44	Technical services	-				-	-
45	Plot transfer	54,152	30,000	12,000	12,000	54,000	-152
46	Change of Business name	-	1,000	1,000	1,000	3,000	3,000
47	Impound Charges	120,418	33,600	11,000	2,600	47,200	-73,218
48	Tender document sale	-				-	-
49	Sand Harvest fee	-				-	-
50	Other charges	-				-	-
51	Clearance certificate	-	48,000	18,000	30,000	96,000	96,000
52	Extension of lease	-	35,000			35,000	35,000
53	Overpayment Recovery	-				-	-
54	Pulping	-	14,000	10,000	22,000	46,000	46,000
55	Certificate of compliance	-			3,000	3,000	3,000
56	Noise pollution	82,587	7,500	15,000	12,500	35,000	-47,587
57	Property Sub-division	-				-	-
58	Quarrying and Royalties	694,581				-	-694,581
59	Registration of schools	610,380				-	-610,380
60	Material testing	588,125				-	-588,125
61	Way Leave Charges			1,013,100		1,013,100	1,013,100
	TOTAL	**85,867,434**	**25,370,972**	**23,365,052**	**16,041,066**	**64,777,090**	**-21,090,344**
AIA			**FIRST QUARTER**				
No.	**REVENUE SOURCE**	**TARGET**	**JULY**	**AUGUST**	**SEPTEMBER**	**TOTAL**	**VARIANCE**

LOCAL REVENUE			FIRST QUARTER				
	REVENUE TYPE/CENTRE	TARGET	JULY	AUGUST	SEPTEMBER	TOTAL	VARIANCE
1	Pharmacy	17,469,445	3,187,427	2,976,630	2,705,701	8,869,758	-8,599,688
2	Therapy	1,867,715	372,750	380,817	330,700	1,084,267	-783,448
3	Occupational Therapy	469,448	122,420	82,300	61,550	266,270	-203,178
4	Mortuary	7,460,311	1,496,940	1,771,000	1,465,050	4,732,990	-2,727,321
5	In-Patient	16,495,063	2,839,709	3,331,577	2,384,053	8,555,339	-7,939,724
6	Out- Patient	3,837,264	757,260	635,385	700,770	2,093,415	-1,743,849
7	Lab	21,534,876	4,374,604	4,429,237	3,034,386	11,838,227	-9,696,649
8	Reports	460,232	33,360	7,500	76,900	117,760	-342,472
9	Maternity Lm	8,390,533	523,980	335,372	537,034	1,396,386	-6,994,147
10	M/ Records	3,936,307	555,861	583,215	561,725	1,700,801	-2,235,506
11	X-Ray	7,024,628	1,020,900	1,262,561	1,365,994	3,649,455	-3,375,173
12	Medical Exams	518,146	54,050	96,650	65,550	216,250	-301,896
13	Theatre	3,332,360	77,710	155,898	21,500	255,108	-3,077,252
14	NHIF	-			-	-	-
15	NHIF UHC	-			-	-	-
16	EDU-Afya	-			-	-	-
17	SHA Primary Health care	191,921,388	31,440,466	12,361,478	22,326,835	66,128,780	-125,792,608
18	AON	5,198,993			-	-	-5,198,993
19	Nutrition	356,939	142,935	65,160	70,215	278,310	-78,629
20	Casualty	2,936,149	572,064	596,264	450,699	1,619,027	-1,317,123
21	Stitching	78,192	12,150	10,150	5,450	27,750	-50,442
22	Injection	96,141	4,000	3,800	2,150	9,950	-86,191
23	Dressing	90,820	5,550	5,970	3,350	14,870	-75,950
24	MVIE	31,491	3,150	5,950	7,200	16,300	-15,191
25	P3	160,460	25,500	45,055	41,500	112,055	-48,405
26	Non-Pharms	3,681,276	449,073	617,535	528,455	1,595,063	-2,086,213
27	Ultrasound	3,509,750	845,800	891,900	703,550	2,441,250	-1,068,500
28	Endoscopy	287,189	2,800		24,000	26,800	-260,389
29	Dental	1,575,153	318,800	360,750	361,350	1,040,900	-534,253
30	ENT & Clinics	610,924	193,600	198,500	103,900	496,000	-114,924
31	ENT Theatre	228,888			55,300	55,300	-173,588
32	Eye Clinics	1,043,404	196,710	191,500	166,600	554,810	-488,594
33	Specialist Clinics	930,235	206,700	236,000	189,600	632,300	-297,935
34	Pediatric Clinic	604,723	15,450	18,450	16,550	50,450	-554,273
35	Nursing	1,161,664	208,420	115,485	165,100	489,005	-672,659
36	Skin &Chest	160,406	24,200	37,550	13,800	75,550	-84,856
37	Administration	296,961	13,700	20,050	26,700	60,450	-236,511
38	Registration	1,312,809	253,570	236,530	186,780	676,880	-635,929
39	Consultation	1,281,790	149,720	173,500	155,960	479,180	-802,610
40	ICU	1,076,261	163,000	152,600	210,400	526,000	-550,261
41	Psychiatry	181,689	60,950	63,050	2,750	126,750	-54,939
42	Oxygen	1,156,614	404,500	440,440	522,430	1,367,370	210,756
43	Ambulance	1,569,536	232,410	224,950	251,297	708,657	-860,879
44	Orthopedic	1,021,187	204,900	159,180	169,350	533,430	-487,757
45	Orthopedic Technology	567,013	194,750	226,110	141,900	562,760	-4,253
46	P/Health	290,839	8,000	4,400	15,000	27,400	-263,439
47	Attachment	2,981,697	576,550	336,130	1,493,041	2,405,721	-575,976
48	Echo	464,411	88,000	87,000	117,000	292,000	-172,411
49	Oncology	65,159	18,500	31,500	22,500	72,500	7,341
50	Rental	25,701		2,000	-	2,000	-23,701
51	Renal	184,705		15,650	20,000	35,650	-149,055
52	Disability	242,757			-	-	-242,757
53	ECG	133,509	22,000	26,025	1,500	49,525	-83,984
54	Debtor	92,914	268,800	146,500	-	415,300	322,386
55	Water	36,934	935	890	90	1,915	-35,019
56	Sickle Cess support	-			-	-	-

	LOCAL REVENUE		FIRST QUARTER				
	REVENUE TYPE/CENTRE	TARGET	JULY	AUGUST	SEPTEMBER	TOTAL	VARIANCE
57	Welfare Canteen	-			-	-	-
58	Purchase of Tender	1,464			-	-	-1,464
59	Sale of Jerrican	5,057	1,680	1,710	2,460	5,850	793
60	Waste Disposal	29,216	40,000	11,500	60,200	111,700	82,484
61	Land Lease	70,049	5,000		-	5,000	-65,049
62	NBU	481,280	20,840	27,800	19,730	68,370	-412,910
63	Family Medicine	29,045	19,450	15,200	1,250	35,900	6,855
64	Palliative Care	-			-	-	-
65	Search fee	61,800			-	-	-61,800
66	GOPC	8,543			-	-	-8,543
67	Fistula Support	-			-	-	-
68	Blood satellite	-			-	-	-
69	G/Lavage	5,858			2,230	2,230	-3,628
70	BRITAM	41,869			-	-	-41,869
71	Helpster Charity	575,018	680,478		-	680,478	105,461
72	Laundry Services	125,186	3,900	2,250	2,230	8,380	-116,806
73	Dermatology	98			-	-	-98
74	SOPC	4,784	4,000	5,000	1,650	10,650	5,866
75	Reproductive Health	101,403	14,600	12,200	11,400	38,200	-63,203
76	Electricity	1,464			-	-	-1,464
77	Circumcision	186,541			-	-	-186,541
78	M.V. A	3,173			-	-	-3,173
79	Amenity	282,384	102,660	55,893	59,872	218,425	-63,959
80	Trauma Orthopedic	185,331			-	-	-185,331
81	MCH/FP Services	310,374	103,175	103,130	99,220	305,525	-4,849
82	Debridement	1,757			-	-	-1,757
83	Research fee	488		2,000	-	2,000	1,512
84	ANC Services	15,474	6,500		-	6,500	-8,974
85	CREEP	635	1,400	300	400	2,100	1,465
86	MPESA	33,251			-	-	-33,251
87	Refund	518,624			-	-	-518,624
88	Aga Khan	29,289			-	-	-29,289
89	Practical Exams	-			-	-	-
90	AMREF	78,104			-	-	-78,104
91	Contra Entry	131,288			-	-	-131,288
92	MOPC	3,466	6,800	15,050	19,000	40,850	37,384
93	Parking	2,197	3,500	2,700	1,750	7,950	5,753
94	Medical Gases	-		49,750	92,369	142,119	142,119
	Total	**323,767,506**	**53,758,608**	**34,460,627**	**42,256,975**	**130,476,210**	**-193,291,296**
	TOTAL OSR	**409,634,940**	**79,129,580**	**57,825,679**	**58,298,041**	**195,253,300**	**-214,381,640**
	Exchequer						
	Balance B/F					686,902,047	
	Exchequer Release					1,896,551,558	
	Total Revenue For 1st QTR					**2,778,706,905**	

144. Total expenditure for September 2025 matched the total revenue received, amounting to Kshs. 1.93 billion. However, there are notable expenditure pressures due to carryovers from FY 2023/24, which amount to Kshs. 1.15 billion. These carryovers may require a revision of the budget to address the emerging expenditure needs and could prompt a revision of the County Allocation of Revenue Act.

145. Despite these challenges, the County Government has reiterated its dedication to containing expenditures and implementing revenue recovery measures. It is projected that the fiscal deficit, inclusive of grants, will decline, which will help reduce the pending bills in the County Departments and Agencies (CDAs).

146. To facilitate the seamless implementation of the FY 2025/26 budget, the County Treasury has initiated expenditure rationalization. This process focuses on executing ward-based projects while limiting procurement for other departmental projects and non-core items. The objective of these measures is to achieve budget reductions across all departments in Supplementary I for allocation of funds for pending bills.

147. The fiscal projections for the 2025 County Budget Review and Outlook Paper (CBROP) have been revised from those presented in the 2024 County Fiscal Strategy Paper (CFSP) estimates. These revisions take into account the fiscal outcomes of FY 2023/24 and the implications of the withdrawal of the Finance Bill 2024 at the national level.

148. In addition, the County Treasury will place particular emphasis on strengthening revenue generation. This will be achieved through a dual approach that combines enhancements in tax administration with targeted tax policy reforms. Through these measures, the County aims to bolster its revenue base and ensure fiscal stability in the coming fiscal period.

B. Fiscal Policy for FY 2026/27 and Medium-Term Budget

149. The fiscal policy approach for FY 2026/27 and the medium term is designed to support the Government's key initiatives under CIDP III and the Fourth Medium Term Plan through a growth-oriented fiscal consolidation plan. This strategy aims to moderate the annual increase in public debt and execute a robust liability management plan, while maintaining the quality of public service delivery. These measures are expected to strengthen the county's debt sustainability. Fiscal consolidation efforts will focus on improving domestic revenue collection, optimizing and reprioritizing expenditures, and protecting critical government programs and social spending. Special attention will be given to boosting revenue through a blend of tax administration improvements and tax policy reforms, which include

Fiscal Policy Approach for FY 2026/27 and the Medium Term

150. The fiscal policy strategy for FY 2026/27 and the medium term is crafted to advance the Government's primary goals as outlined in the County Integrated Development Plan (CIDP) III and the Fourth Medium Term Plan. This will be achieved through a growth-oriented fiscal consolidation plan focused on ensuring fiscal discipline and sustainable economic growth.

151. The key objectives of this strategy include moderating the annual growth of public debt and implementing a robust liability management framework. At the same time, the plan aims to uphold the quality of public service delivery so that essential services remain uninterrupted and effective. These measures are expected to enhance the County's debt sustainability and overall financial health.

Medium-Term Fiscal Consolidation Efforts

Domestic Revenue Collection and Tax Reforms

152. The County Government's medium-term fiscal consolidation strategy is centered on enhancing domestic revenue collection. This involves ongoing reforms in revenue administration, specifically targeting tax base expansion and reinforcing compliance and enforcement functions. Key initiatives include improving compliance within the informal sector, simplifying tax procedures, intensifying taxpayer education, and fostering strategic collaborations for effective revenue mobilization.

153. To further strengthen tax compliance and deter corruption, fraud, and tax evasion, a holistic approach will be employed. This will include centralized command structures and the timely deployment of smart intelligence. In addition, the County Government will leverage technological advancements to streamline revenue administration processes, promote transparency, and enhance accountability across all departments. By integrating data analytics and modern monitoring systems, the County aims to promptly identify irregularities and address potential risks, thereby fostering an environment of trust and reinforcing public confidence in the fiscal management framework.

Expenditure Rationalization

154. The County Government will maintain strict controls over the growth of recurrent expenditures and intensify efforts in domestic resource mobilization. Measures to curtail non-priority spending—such as those related to hospitality, training, travel, and employment in non-essential sectors—will be continued. These steps are crucial for managing the public wage bill, and cash flow ceilings will remain in place to ensure fiscal discipline.

Completion of ongoing projects

155. The prioritization of ongoing projects for completion will precede the introduction of new initiatives, ensuring that existing commitments are addressed efficiently.

156. This approach will enable the County Government to maximize the impact of limited fiscal resources while upholding accountability and prudent financial management. By focusing on the completion of ongoing projects, the Government seeks to avoid project stagnation and optimize the return on previous investments, thereby strengthening service delivery and fostering public trust. Such prioritization aligns with the broader objectives of fiscal discipline and sustainable development, ensuring that available funds are utilized most effectively before embarking on new undertakings.

Management of Pending Bills, Commitments, and Statutory Deductions

157. All County entities are required to provide a clear and comprehensive disclosure of outstanding pending bills, commitments, and statutory deductions that are in arrears during the preparation of their budget estimates. It is essential that these financial obligations are given the highest priority, ensuring that they are treated as the first charge on any available resources. This prioritization is critical to maintaining fiscal discipline and protecting the integrity of the County’s financial management practices.

158. To ensure adherence to these requirements, the County Treasury will strictly enforce compliance measures. This enforcement will be conducted in accordance with Section 105 of the Public Finance Management (PFM) Act 2015, which delineates the powers and responsibilities of the County Treasury. Through these measures, the County aims to enhance transparency and accountability, ensuring that all outstanding obligations are addressed promptly and in accordance with established fiscal management laws.

Fiscal Deficit Management

159. The County Government remains unwavering in its commitment to upholding fiscal discipline by enforcing rigorous expenditure controls and implementing effective strategies for revenue recovery. Through the consistent monitoring and regulation of spending and the continual strengthening of revenue collection mechanisms, the County seeks to achieve a more balanced fiscal position.

160. These deliberate actions are projected to result in a gradual reduction of the overall fiscal deficit, inclusive of grant funding, over the medium term. The anticipated decrease in the fiscal deficit is expected to directly contribute to curbing the accumulation of pending bills across County Departmental Agencies (CDAs). In doing so, the County Government aims to bolster financial stability, enhance the management of public resources, and promote greater accountability throughout its operations.

161. To further reduce dependence on exchequer funding for development expenditures, the Government will increase its engagement in Public-Private Partnerships (PPP) for projects that are commercially viable. The County will carefully assess the contingent liabilities associated with these partnerships, and will regularly review and, where necessary, realign its portfolio of externally funded projects to ensure alignment with fiscal objectives and sustainable financial management.

Transition to Accrual Accounting

162. To enhance the management of public resources, the Government is expediting the transition from cash-based to accrual-based accounting. This shift will improve cash management and the quality of financial and fiscal reporting, enabling comprehensive accounting for all government assets and liabilities.

Zero-Based Budgeting in Program-Based Budgeting

163. Operating in a constrained fiscal environment, the County Government continues to entrench a Zero-Based Budgeting (ZBB) approach to guide the prioritization and allocation of scarce resources. ZBB requires that every expenditure for programs included in the FY 2026/27 Budget be justified anew, focusing on efficiency, effectiveness, and economy rather than relying on historical incremental budgeting. This ensures that limited resources are allocated based on actual program needs and performance.

Fiscal Projections

164. For the fiscal year 2026/27, the County Government projects total revenues, inclusive of Appropriation-in-Aid (A-i-A), to reach Kshs. 16.03 billion. This revenue projection is underpinned by a combination of robust revenue mobilization strategies and prudent fiscal

management practices. The County will continue to enhance its capacity for revenue forecasting and collection, leveraging technology and data-driven approaches to improve accuracy and efficiency. Furthermore, ongoing stakeholder engagement and public awareness initiatives will be prioritized to foster greater compliance and broaden the revenue base, ensuring the County remains on track to meet its fiscal targets for FY 2026/27.

165. For the fiscal year 2026/27, the County's total expenditure and net lending are projected to amount to Kshs. 16.03 billion. This allocation is distributed across several principal budget categories:

- **Recurrent Expenditure:** Kshs. 11.12 billion, representing 69% of the total budget, will support ongoing operational costs vital for sustaining county services and administration.
- **Development Expenditure:** Kshs. 4.91 billion, or 31% of the budget, is designated for infrastructure investments and development initiatives aimed at advancing the County's long-term growth and service delivery capacity.
- **Transfers to Other Entities:** Kshs. 1.21 billion is allocated for transfers to entities such as the County Assembly, supporting their legislative and oversight functions.
- **Contingency Fund:** Kshs. 0.10 billion is reserved for unforeseen and emergency expenditures that may arise during the fiscal period.

166. The County's fiscal forecasts offer a comparative analysis between the revised estimates presented in the County Budget Review and Outlook Paper (CBROP) 2025 and those in the County Fiscal Strategy Paper (CFSP) 2026, specifically for the 2026/27 fiscal year and medium-term outlook. Adjustments in revenue and expenditure projections primarily reflect changes in revenue forecasting baselines and macroeconomic assumptions outlined in the CBROP. These parameters will be further refined within the context of the CFSP 2026 to enhance precision and relevance.

167. While the County Government remains steadfast in its commitment to fiscal responsibility, it recognizes the need to adjust the financial objectives set forth in the latest CFSP to accommodate changing circumstances. Such adjustments will be implemented judiciously, ensuring that fiscal discipline and prudent financial management continue to underpin the County's strategic planning.

168. This aggregate revenue is comprised of several distinct sources, each playing a critical role in supporting the County's fiscal objectives.

Own Source Revenue

169. The County expects to generate Kshs. 1.89 billion from its own sources, which constitutes 11.8 percent of the overall revenue target for the year. This revenue projection is underpinned by a combination of robust revenue mobilization strategies and prudent fiscal management practices. The County will continue to enhance its capacity for revenue forecasting and collection, leveraging technology and data-driven approaches to improve accuracy and efficiency to ensure it remains on track to meet its fiscal targets for FY 2026/27.

National Government Additional Allocations

170. The County Government expects to receive an additional allocation of Kshs. 0.33 billion from the National Government in the form of grants. This allocation constitutes 2.1 percent of the County's total projected revenue for FY 2026/27. The financial support provided

by the National Government is instrumental in enabling the County to fund critical services and implement development initiatives that contribute to the welfare of its residents. These grant funds are integral to the County's overall budget strategy, supporting the delivery of essential public services and the advancement of key programs aligned with the County's strategic objectives.

Development Partner Contributions

171. For FY 2026/27, development partners are expected to contribute Kshs. 1.67 billion to the County Government's budget. This allocation represents 10.4 percent of the total projected revenues for the fiscal year. The resources provided by development partners are instrumental in supporting the County's development agenda. These funds enable the implementation of major projects and programs designed to foster sustainable growth and improve public service delivery across the County. By facilitating critical investments in infrastructure and essential services, development partner contributions help advance the County's long-term objectives and enhance the quality of life for its residents.

*Table 30: **Fiscal projections***

ITEM	FY 2023/24	2024/25		2025/26		2026/27		2027/28		2028/29		2029/30
	Actual	Supp I	Actual	Approved Budget	CBROP 24	CFSP26	CBROP 25	CFSP 27	CBROP 26	CFSP28	CBROP 27	CBROP28
Total Expenditure	11,944,358,133	16,705,464,802	12,569,483,998	15,926,407,769	15,589,447,702	16,031,634,134	16,031,634,134	16,833,215,841	16,956,280,869	17,804,094,912	18,095,902,124	19,000,697,231
Total departmental Expenses	8,847,399,944	10,079,608,911	8,779,702,449	10,863,513,059	10,621,087,033	10,990,153,313	10,990,153,313	11,539,660,979	11,398,048,264	11,967,950,677	11,967,950,677	12,566,348,211
Departmental Recurrent	2,945,160,873	3,432,994,322	2,182,169,030	3,991,619,344	3,789,036,014	4,884,378,122	4,884,378,122	5,128,597,028	5,385,026,880	5,654,278,223	5,936,992,135	6,233,841,741
Personnel emoluments	5,920,825,517	6,646,614,589	**6,597,533,419**	6,871,893,715	6,832,051,019	6,105,775,191	6,105,775,191	6,411,063,951	6,731,617,148	7,068,198,005	7,421,607,906	7,792,688,301
Personnel as a% of total revenues	**49.6%**	**39.8%**	**52%**	**43%**	**44%**	**38%**	**38%**	**38%**	**40%**	**40%**	**41%**	**41%**
Development	3,115,544,635	6,625,855,891	3,789,781,549	5,062,894,710	4,968,360,669	5,041,480,821	5,041,480,821	5,293,554,862	5,558,232,605	5,836,144,235	6,127,951,447	6,434,349,020
Development as % of departmental Expenditures	**26.1%**	**39.7%**	**30.2%**	**31.8%**	**31.9%**	**31.4%**	**31.4%**	**31.4%**	**32.8%**	**32.8%**	**33.9%**	**33.9%**
County Allocations						0	0	0	0	0	0	0
Equitable Share b/f	275,350,297	963,003,123	888,958,688	0	0	0	0	0	0	0	0	0
Equitable Share	10,223,024,920	11,170,673,599	11,170,672,763	11,688,348,752	11,543,041,769	11,500,469,484	11,500,469,484	12,075,492,958	12,679,267,606	13,313,230,986	13,978,892,536	14,677,837,163
Retention b/f	150,000,000	0	0	0	0	0	0	0	0	0	0	0
Conditional grants NG	62,500,000	814,274,844	440,537,227	617,823,419	487,904,999	689,454,999	689,454,999	723,927,749	760,124,136	798,130,343	838,036,860	879,938,703

ITEM	FY 2023/24	2024/25		2025/26		2026/27		2027/28		2028/29		2029/30
	Actual	**Supp I**	**Actual**	**Approved Budget**	**CBROP 24**	**CFSP26**	**CBROP 25**	**CFSP 27**	**CBROP 26**	**CFSP28**	**CBROP 27**	**CBROP28**
Conditional grants Development partners	755,857,439	1,931,623,694	439,099,072	1,654,108,119	1,301,608,119	1,301,608,119	1,301,608,119	1,366,688,525	1,435,022,951	1,506,774,099	1,582,112,804	1,661,218,444
Funds	56398071	47,956,352	365,000	0	0	0	0	0	0	0	0	0
AIA	581,056,822	735,471,646	793,170,761	1,295,070,023	1,063,647,395	1,359,823,524	1,359,823,524	1,172,671,253	1,231,304,816	1,292,870,056	1,357,513,559	1,425,389,237
Local revenue	443,505,728	1,042,461,543	485,531,746	671,057,448	1,193,245,421	1,180,278,008	1,180,278,008	1,239,291,908	1,301,256,504	1,366,319,329	1,434,635,295	1,506,367,060
Total Revenue	**12,547,693,277**	**16,705,464,800**	**14,218,335,257**	**15,926,407,761**	**15,589,447,703**	**16,031,634,134**	**16,031,634,134**	**16,654,333,562**	**16,654,333,562**	**17,487,050,240**	**17,487,050,240**	**18,361,402,752**

Medium-Term Fiscal Projections

172. The medium-term fiscal projections presented in the 2025 County Budget Review and Outlook Paper (CBROP) have been revised from the earlier estimates set forth in the 2025 County Fiscal Strategy Paper. These revisions reflect the actual fiscal outcomes of the financial year 2024/25, ensuring that the projections are grounded in the most recent fiscal performance data.

173. Over the medium term, total county revenue—including Appropriations-in-Aid (A-i-A)—is expected to increase steadily. Specifically, projections indicate that total revenue will rise from Kshs. 15.93 billion in FY 2025/26 to Kshs. 16.03 billion in FY 2026/27, and then further to Kshs. 16.83 billion in FY 2027/28. Within this overall revenue framework, Own Source Revenue is also anticipated to grow, moving from Kshs. 1.89 billion in FY 2025/26 to Kshs. 1.99 billion in FY 2026/27, and reaching Kshs. 2.09 billion in FY 2027/28.

174. In accordance with the ongoing fiscal consolidation plan, the County Government remains committed to policies that emphasize revenue mobilization and prudent expenditure prioritization, all aimed at supporting economic recovery. These measures are designed to foster sustained, rapid, and inclusive economic growth, protect livelihoods, and advance the fiscal consolidation agenda. By doing so, the county will generate fiscal space necessary for the implementation of priority programs over the medium term.

175. Furthermore, the government will continue to restrain the growth of expenditures to stay aligned with its fiscal consolidation trajectory. In addition, efforts will be made to strengthen the management of public debt, with the objective of minimizing both the costs and risks associated with the county's debt portfolio. These strategies collectively support the county's long-term fiscal sustainability and effective delivery of services as outlined in Table 31 and Annex Tables 1 and 2.

Table 31: ***Fiscal projections FY 2024-25 and the medium term***

No	Revenue Stream	Actual Amount Received FY 2023/24	Actual Amount Received FY 2024/25	FY 2025/26	FY 2026/27		FY 2027/28		FY 2028/29	
				Budget Estimates	**CFSP 2026**	**CBROP 2025**	**CFSP 2027**	**CBROP 2026**	**CFSP 2028**	**CBROP 2027**
1	**Total Equitable share**	**10,648,375,217**	**12,133,675,886**	**11,688,348,752**	**12,272,766,190**	**12,272,766,190**	**12,886,404,499**	**12,886,404,499**	**13,530,724,724**	**13,530,724,724**
	Exchequer	10,223,024,920	11,170,672,763	11,688,348,752	12,272,766,190	12,272,766,190	12,886,404,499	12,886,404,499	13,530,724,724	13,530,724,724
	Equitable share B/f	275,350,297	963,003,123	-	0	0	0	0	0	0
	Retention Brought forward	150,000,000	-	-	0	0	0	0	0	0
2	**Local generated Revenue**	**443,505,728**	**485,531,746**	**671,057,448**	**732,712,882**	**732,712,882**	**769,348,526**	**807,815,952**	**848,206,750**	**890,617,088**
	Land Rates	26,895,628	24,636,020	58,316,975	61,232,824	61,232,824	64,294,465	64,294,465	67,509,188	67,509,188
	Alcoholic Drinks Licenses	8,347,400	10,334,000	9,986,559	10,485,887	10,485,887	11,010,181	11,010,181	11,560,690	11,560,690
	Single Business Permits	89,605,670	94,992,608	107,201,317	112,561,383	112,561,383	118,189,452	118,189,452	124,098,925	124,098,925
	Application Fees	6,273,400	5,504,000	7,505,292	7,880,557	7,880,557	8,274,585	8,274,585	8,688,314	8,688,314
	Renewal fees	8,759,500	9,770,650	10,479,582	11,003,561	11,003,561	11,553,739	11,553,739	12,131,426	12,131,426
	Conservancy Fees	15,646,448	16,575,563	18,718,903	19,654,848	19,654,848	20,637,590	20,637,590	21,669,470	21,669,470
	Fire Fighting	25,012,765	26,916,400	29,924,461	31,420,684	31,420,684	32,991,718	32,991,718	34,641,304	34,641,304
	Advertisement Fees	26,793,272	30,894,560	32,054,602	33,657,332	33,657,332	35,340,198	35,340,198	37,107,208	37,107,208
	Food HygIene Licenses	3,925,950	4,011,880	4,696,879	4,931,723	4,931,723	5,178,309	5,178,309	5,437,225	5,437,225
	Noise Emission Permit			1,319,980	1,385,979	1,385,979	1,455,278	1,455,278	1,528,042	1,528,042
	Quarrying and Royalties			2,778,322	2,917,238	2,917,238	3,063,100	3,063,100	3,216,255	3,216,255
	Change of User Fees	70,530	98,000		0	0	0	0	0	0
	Car Parking Fees	13,032,610	14,846,399	11,376,226	11,945,037	11,945,037	12,542,289	12,542,289	13,169,404	13,169,404
	Bodaboda Parking Fees	3,250,000	1,424,500	4,855,154	5,097,912	5,097,912	5,352,807	5,352,807	5,620,448	5,620,448
	Burial Fees	84,500	88,500	71,997	75,597	75,597	79,377	79,377	83,346	83345.52713
	House Rent	8,847,000	8,310,500	13,606,255	14,286,568	14,286,568	15,000,896	15,000,896	15,750,941	15,750,941
	Registration of schools			2,441,518	2,563,594	2,563,594	2,691,774	2,691,774	2,826,362	2,826,362
	Stadium Hire	40,000	79,500	1,087,607	1,141,987	1,141,987	1,199,087	1,199,087	1,259,041	1259041.053
	Plan Approval	8,086,406	9,751,630	14,138,889	14,845,834	14,845,833	15,588,125	15,588,125	16,367,531	16,367,531
	Inspection Fee	1,636,151	1,995,547	1,631,410	1,712,981	1,712,981	1,798,630	1,798,630	1,888,561	1,888,561
	Occupational Permits	258,000	38,375	424,074	445,278	445,278	467,542	467,542	490,919	490,919
	Ground Fees	4,131,235	3,785,070	3,115,527	3,271,303	3,271,303	3,434,869	3,434,869	3,606,612	3,606,612
	Market Fees	36,158,420	40,633,980	46,513,704	48,839,389	48,839,389	51,281,359	51,281,359	53,845,427	53,845,427
	Enclosed Bus Park Fee	61,018,650	66,288,711	73,957,268	77,655,131	77,655,131	81,537,888	81,537,888	85,614,782	85,614,782

No	Revenue Stream	Actual Amount Received FY 2023/24	Actual Amount Received FY 2024/25	FY 2025/26	FY 2026/27		FY 2027/28		FY 2028/29	
				Budget Estimates	CFSP 2026	CBROP 2025	CFSP 2027	CBROP 2026	CFSP 2028	CBROP 2027
	Slaughter house Fees	3,258,750	3,118,650	7,069,445	7,422,917	7,422,917	7,794,063	7,794,063	8,183,766	8,183,766
	Plot Transfer	111,000	234,000	263,993	277,193	291,052	305,604	305,604	320,884	320884.389
	Mabanga ATC-Hospitality and sale of farm produce			33,360,868	35,028,911	35,028,911	36,780,357	36,780,357	38,619,375	38619374.82
	Change of Business Name	21,000	18,000		0	0	0	0	0	0
	Impound Charges	394,300	1,022,299	1,571,219	1,649,780	1,649,780	1,732,269	1,732,269	1,818,882	1818882.395
	Livestock Movement Permits			6,055,448	6,358,220	6,358,220	6,676,131	6,676,131	7,009,938	7009937.991
	Cess	26,008,861	58,566,531	48,942,309	51,389,424	51,389,424	53,958,896	53,958,896	56,656,840	56,656,840
	consolidated AIA	18,883,930	-	-	0	0	0	0	0	0
	Market Stalls Rent	2,400,072	1,707,450	2,473,725	2,597,411	2,597,411	2,727,282	2,727,282	2,863,646	2,863,646
	Stock Sales	6,150,060	7,259,060	9,055,749	9,508,536	9,508,536	9,983,963	9,983,963	10,483,161	10,483,161
	Sale of Fertilizer		-	72,500,000	76,125,000	76,125,000	79,931,250	79,931,250	83,927,813	83,927,813
	Other Revenue sources	16,452,718	-		0	0	0	0	0	0
	Cess Received in kind	21,615,333	-		0	0	0	0	0	0
	Weights and Measures		1,141,430	1,670,760	1,754,298	1,754,298	1,842,013	1,842,013	1,934,114	1,934,114
	Bank Commissions			15,226,496	15,987,821	15,987,821	16,787,212	16,787,212	17,626,572	17,626,572
	Imprest recovery	336,169	118,687	2,903,113	3,048,269	3,048,269	3,200,682	3,200,682	3,360,716	3,360,716
	Physical Planning fees		15,195	194,132	203,839	203,839	214,031	214,031	224,732	224,732
	Change of User Fees		-	114,040	119,742	119,742	125,729	125,729	132,016	132,016
	Consent to charge			162,350	170,468	170,468	178,991	178,991	187,940	187,940
	Survey fees			453,658	476,341	476,341	500,158	500,158	525,166	525,166
	Audit fees		244,985	1,758,919	1,846,865	1,846,865	1,939,208	1,939,208	2,036,169	2,036,169
	Payroll product		4,777,668	158,523	166,449	166,449	174,772	174,772	183,510	183,510
	Fisheries		155,500	1,631,410	1,712,981	1,712,981	1,798,630	1,798,630	1,888,561	1,888,561
	30% ATC Mabanga		20,689,972	2,719,017	2,854,968	2,854,968	2,997,716	2,997,716	3,147,602	3,147,602
	Mabanga AMC		667,875	-	0	0	0	0	0	0
	Material Testing			2,352,502	2,470,127	2,470,127	2,593,633	2,593,633	2,723,315	2,723,315
	Salary Recovery		37,000	2,042,057	2,144,160	2,144,160	2,251,368	2,251,368	2,363,936	2,363,936
	Hire of Machinery			543,803	570,993	570,993	599,543	599,543	629,520	629,520
	Penalties			1,631,410	1,712,981	1,712,981	1,798,630	1,798,630	1,888,561	1,888,561
	Physical Planning fees			-	0	203,839	214,031	214,031	224,732	224,732

No	Revenue Stream	Actual Amount Received FY 2023/24	Actual Amount Received FY 2024/25	FY 2025/26	FY 2026/27		FY 2027/28		FY 2028/29	
				Budget Estimates	**CFSP 2026**	**CBROP 2025**	**CFSP 2027**	**CBROP 2026**	**CFSP 2028**	**CBROP 2027**
	Change of User fees			-	0	119,742	125,729	125,729	132,016	132,016
	Other Revenue sources		14,781,051	-	28,102,562	28,102,562	29,507,690	0	0	0
3	**Aids in Appropriation**	**581,056,822**	**960,882,044**	**1,295,070,023**	**1,359,823,524**	**1,359,823,524**	**1,427,814,700**	**1,427,814,700**	**1,499,205,435**	**1,499,205,435**
	Agriculture, livestock, fisheries, and co-op development	-	-		0	0	0	0	0	0
	Tourism, Forestry, environment and natural resource and water	-	-		0	0	0	0	0	0
	Roads and Public Works	-	-		0	0	0	0	0	0
	Education, Science and ICT	-	-		0	0	0	0	0	0
	Health and Sanitation.	581,056,822	960,882,044	1,295,070,023	1,359,823,524	1,359,823,524	1,427,814,700	1,427,814,700	1,499,205,435	1,499,205,435
	Lands, Urban and Physical Planning				0	0	0	0	0	0
	Public Administration	-	-		0	0	0	0	0	0
	County Secretary	-	-		0	0	0	0	0	0
4	**Conditional grants -Development Partners**	**755,857,439**	**1,098,735,948**	**1,654,108,119**	**1,154,108,119**	**1,154,108,119**	**1,154,108,119**	**1,154,108,119**	**1,154,108,119**	**1,154,108,119**
	Universal Health care Project	-	-	-	0	0	**0**	0	0	0
	DANIDA	44,832,806	31,024,960	13,698,750	13,698,750	13,698,750	13,698,750	13,698,750	13,698,750	13,698,750
	ASDSP II	1,593,849	5,467	-	0	0	**0**	0	0	0
	Kenya Devolution support programme-R	12,792,823	6,753,138	37,500,000	37,500,000	37,500,000	37,500,000	37,500,000	37,500,000	37,500,000
	Kenya Devolution support programme- Level II		-	352,500,000	352,500,000	352,500,000	352,500,000	352,500,000	352,500,000	352,500,000
	NARIGP	66,411,039	391,721	-	0	0	**0**	0	0	0
	Compensation user fee foregone	-	-	-	0	0	**0**	0	0	0
	UNICEF	1,571,000	-	1,571,000	1,571,000	1,571,000	1,571,000	1,571,000	1,571,000	1,571,000
	Urban Support programme development	-	-	100,434,139	100,434,139	100,434,139	100,434,139	100,434,139	100,434,139	100,434,139
	FLLOCA	11,110,884	22,000,000	11,000,000	11,000,000	11,000,000	11,000,000	11,000,000	11,000,000	11,000,000
	Climate change grant	320,781,944	427,447,599	153,488,888	153,488,888	153,488,888	153,488,888	153,488,888	153,488,888	153,488,888
	Covid 19 Grant	-	150,710		0	0	**0**	0	0	0
	Urban Support programme Recurrent	-	32,309,300	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000
	KISP II (Kenya Informal Settlement Improvement Project)	70,000,000	384,831,517	297,400,190	297,400,190	297,400,190	297,400,190	297,400,190	297,400,190	297,400,190
	KOICA		-	500,000,000	-	0	0	0	0	0
	NAVCDP	195,112,952	193,821,536	151,515,152	151,515,152	151,515,152	151,515,152	151,515,152	151,515,152	151,515,152

No	Revenue Stream	Actual Amount Received FY 2023/24	Actual Amount Received FY 2024/25	FY 2025/26	FY 2026/27		FY 2027/28		FY 2028/29	
				Budget Estimates	**CFSP 2026**	**CBROP 2025**	**CFSP 2027**	**CBROP 2026**	**CFSP 2028**	**CBROP 2027**
5	**Conditional grants -National Government**	**62,500,000**	**399,120,770**	**617,823,419**	**512,223,419**	**512,223,419**	**512,223,419**	**512,223,419**	**512,223,419**	**512,223,419**
	SHIF Reimbursement		-	105,600,000	-	0	0	0	0	0
	UNFPA		-	7,400,000	7,400,000	7,400,000	7,400,000	7,400,000	7,400,000	7,400,000
	Community Health Promoters		-	107,400,000	107,400,000	107,400,000	107,400,000	107,400,000	107,400,000	107,400,000
	Leasing of medical equipment	-	-	-	0	0	**0**	0	0	0
	Development for youth Polytechnics	-	-	-	0	0	**0**	0	0	0
	Fuel Levy Fund	-	63,910,688	184,554,999	184,554,999	184,554,999	184,554,999	184,554,999	184,554,999	184,554,999
	REREC		-	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000
	KELCOP	31,650,142	59,924,350	34,500,000	34,500,000	34,500,000	34,500,000	34,500,000	34,500,000	34,500,000
	Aggregated Industrial Park Grant	62,500,000	275,285,732	133,368,420	133,368,420	133,368,420	133,368,420	133,368,420	133,368,420	133,368,420
	Funds	56,398,071	**47,956,352**		0	0	**0**			
	Trade loan	2,182,340	12,695,361		0	0	**0**			
	Women Fund	-	820,017		0	0	**0**			
	Disability	-	-		0	0	**0**			
	Emergency	54,215,731	355,038		0	0	**0**			
	Youth Fund	-	-		0	0	**0**			
	County Assembly Mortgage		25,328,890							
	Education Support Scheme Fund		8,757,046							
	Total	**12,547,693,277**	**15,125,902,746**	**15,926,407,761**	**16,031,634,134**	**16,031,634,134**	**16,749,899,264**	**16,788,366,690**	**17,544,468,447**	**17,586,878,785**

C. FY 2026/27 and Medium-Term Budget Framework

176. The Fiscal Year 2026/27 and the accompanying Medium-Term Budget will be grounded in the Fourth Medium-Term Plan (MTP IV). This approach is intended to leverage the progress achieved in prior financial years, ensuring continuity and sustained momentum in development initiatives.

177. As a matter of priority, the County Government will maintain its focus on addressing policy, legal, regulatory, and governance issues. These efforts are crucial for maximizing the efficient utilization of available resources. Through robust governance and an enabling regulatory environment, the County aims to support effective delivery of services and development programs.

178. In order to create fiscal space and ensure the appropriate phasing out of expenditure programs, Sector Working Groups (SWGs) will conduct a comprehensive review of the proposed budgets for County Departments, and Agencies (CDAs) for Fiscal Year 2026/27 as well as the Medium-Term period. This review process will ensure that budget allocations are strategically directed toward enhancing productivity and achieving the objectives set out in MTP IV and this reaffirms the county governments commitment to a results-oriented approach focused on impactful development and the efficient use of public funds.

Resource Allocation Framework and Prioritization Under Constrained Fiscal Environment

179. The County Government is currently operating within a constrained fiscal environment. In view of this, the Zero-Based Budgeting (ZBB) approach will continue to guide the prioritization and allocation of the scarce resources to projects and programmes. Under this approach, the budgeting process centers on allocating limited resources based on program efficiency and necessity, as opposed to the historical incremental budgeting approach. As a result, all program expenditures proposed for inclusion in the FY 2026/27 Budget must be newly justified for the upcoming financial year and the medium term.

180. Sector Working Groups (SWGs) are required to re-evaluate all existing programs using appropriate costing methodologies. This process involves establishing preliminary baseline requirements for existing and planned activities, projects, and programs to be funded in FY 2025/26 and the Medium-Term Budget. The principles of efficiency, effectiveness, and economy in public spending will be strictly enforced, ensuring that low-priority expenditures are replaced by high-priority service delivery programs. SWGs must eliminate wasteful expenditures and focus on priorities that safeguard livelihoods, create jobs, revive businesses, and promote economic recovery.

181. The Government will maintain focus on priorities that protect livelihoods, generate employment opportunities, revive businesses, and drive economic recovery. Additionally, the provision of core services, assurance of equity, and minimization of costs through the elimination of duplication and inefficiencies will be prioritized. Achieving these objectives will influence the budget ceilings provided in the County Budget Review and Outlook Paper (CBROP) 2025. Table 32 and 33

182. The following criteria will guide the prioritization and final allocation of resources:

- Findings from program performance reviews for ongoing programs
- Linkage of programs to the objectives of the CIDP 2023–2027 and MTP IV
- Completion of ongoing projects, stalled projects, and payment of verified pending bills
- Degree to which a program addresses poverty reduction and job creation interventions
- Degree to which the program aligns with the core mandate of County Departments and Agencies (CDAs)
- Extent to which programs promote inclusive growth and development, focusing on sustainability, resiliency, green growth, and empowerment
- Programs that support climate change mitigation and adaptation
- Cost effectiveness, efficiency, and sustainability of programs
- Immediate response to requirements for implementation of County functions and the Constitution
- Requirements for the furtherance and implementation of the Constitution

183. Each sector is expected to develop and document specific criteria for resource allocation within the available resource envelope. Furthermore, SWGs will undertake a reprioritization exercise to address the following:

- Removal of one-off expenditures from the baseline
- Identification of low-priority programs and projects, with the resulting savings redirected to high-priority programs
- Provision of detailed explanations for the rescheduling of projects, including the financial implications and savings associated with such changes
- Clarification regarding county CDAs whose proposed expenditures and investment programs will be financed by the National Government parent ministry or development partners
- Ensuring that proposals are accommodated within the respective sector ceilings

184. To ensure the timely finalization and approval of the 2026/27 budget and other policy documents, County Departments and Agencies (CDAs) are required to strictly adhere to the activities outlined in the Budget Calendar within the established timeframes. **Annex Table 3** provides specific timeframes for the delivery of policy documents, reports, and relevant bills. The budget baseline will consist of requirements for ongoing policy, newly approved policy, and verified pending bills.

Table 32: Medium Term Sector Ceilings, FY 2024/25 – FY 2028/29

No.	DEPARTMENT/AGENCY	Original Budget FY 2024/25	Supp I Budget FY 2024/25	Original Budget FY 2025/26	Projections FY 2026/27	Projections FY 2027/28	Projections FY 2028/29
1	Agriculture, Livestock, Fisheries and Co-op Development	1,061,347,822	1,181,321,477	605,075,266	502,624,060	527,755,263	554,143,026
2	Tourism, Forestry, Environment and Climate Change	639,755,502	1,039,185,980	619,762,220	739,886,343	776,880,660	815,724,693
3	Water and Natural Resources	756,403,380	768,963,874	803,734,474	110,284,474	115,798,698	121,588,633
4	Roads and Public works	1,355,884,291	1,777,972,505	1,337,414,299	358,490,987	376,415,536	395,236,313
5	Education,	1,631,681,111	1,679,652,642	259,245,737	160,653,953	168,686,651	177,120,983
6	Health	3,261,548,092	3,215,758,458	396,294,208	698,164,208	733,072,418	769,726,039
7	Sanitation	11,678,244	9,678,244	368,943	1,368,943	1,437,390	1,509,260
	Hospital Facilities	1,169,247,401	841071658	1,300,070,030	1,359,823,524	1,427,814,700	1,499,205,435
8	Trade	193,136,581	312,871,750	115,185,384	73,680,687	77,364,721	81,232,957
	Trade Loan	30,000,000	30,963,496	20,000,000	20,000,000	21,000,000	22,050,000
	Energy	88,989,356	94,613,174	136,791,230	34,096,501	35,801,326	37,591,392
	Industrialization	104,906,356	229,349,896	188,955,996	58,962,620	61,910,751	65,006,289
9	Land, Urban and Physical Planning	180,165,275	141,240,117	123,766,170	58,922,117	61,868,223	64,961,634
	Housing	479,955,008	514,231,505	348,328,388	468,884,275	492,328,489	516,944,913
	Bungoma Municipality	155,015,897	272,488,241	119,640,398	143,640,398	150,822,418	158,363,539
	Kimilili Municipality	100,678,314	95,337,575	130,786,275	127,436,275	133,808,089	140,498,493
10	Gender, Culture	93,285,018	95,394,846	49,627,650	50,741,914	53,279,010	55,942,960
	Women Fund	5,000,000	820,017	5,125,000	5,000,000	5,250,000	5,512,500
	Disability Fund	5,000,000		5,125,000	5,000,000	5,250,000	5,512,500
	Youth and Sports	71,824,586	206,905,780	71,908,582	43,128,582	45,285,011	47,549,262
	Youth Fund	-	0	0	20,000,000	21,000,000	22,050,000
11	County Assembly	1,356,950,433	1,359,030,420	1,212,711,954	1,224,221,694	1,285,432,779	1,349,704,418
12	Finance and Planning	1,295,089,288	1,380,091,009	609,471,566	468,997,597	492,447,477	517,069,851
13	County Public Service	65,928,430	56,312,846	51,524,999	53,918,999	56,614,949	59,445,696

No.	DEPARTMENT/AGENCY	Original Budget FY 2024/25	Supp I Budget FY 2024/25	Original Budget FY 2025/26	Projections FY 2026/27	Projections FY 2027/28	Projections FY 2028/29
14	Governor's Office	723,658,690	427,180,764	191,574,703	209,705,250	220,190,513	231,200,038
	D/Governor's office	38,642,390	29,765,863	39,608,450	46,408,450	48,728,873	51,165,316
15	Public Administration	594,209,483	868,385,745	755,369,101	840,995,597	883,045,377	927,197,646
	Sub County Administration	8,265,905	8,265,905	8,472,553	22,500,000	23,625,000	24,806,250
	County Secretary	111,200,848	68,611,015	6,420,469,193	6,374,096,688	6,692,801,522	7,027,441,599
16	Ward Based Projects				900,000,000	945,000,000	992,250,000
17	Pending Bills				850,000,000	892,500,000	937,125,000
	TOTAL	**15,589,447,702**	**16,705,464,802**	**15,926,407,769**	**16,031,634,136**	**16,654,333,561**	**16,654,333,561**

Table 33: Medium Term Sector Ceilings by Economic Classification, FY 2024/25 – FY 2027/28

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES FY 2024/25	PRINTED ESTIMATES FY 2025/26	PROJECTIONS FY 2026/27	PROJECTIONS FY 2027/28	% Share in Total Ministerial Expenditure FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
Agriculture and Irrigation	**Grand total**	**900,704,237**	**518,975,264**	**414,359,466**	**427,501,682**	**5.39**	**3.26**	**2.58**	**2.67**
	Rec. Sub Total	198,744,157	43,285,132	44,946,468	47,193,792	1.19	0.27	0.28	0.29
	Compensation to employees	159,705,982	0	0	0	0.96	0.00	0.00	0.00
	Operations and Maintenance	39,038,175	43,285,132	45,449,389	47,721,858	0.23	0.27	0.28	0.30
	Grants	0	0	0	0	0.00	0.00	0.00	0.00

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES FY 2024/25	PRINTED ESTIMATES FY 2025/26	PROJECTIONS FY 2026/27	FY 2027/28	% Share in Total Ministerial Expenditure FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Dev .sub Total	**701,960,080**	**475,690,132**	**369,412,998**	**380,307,890**	**4.20**	**2.99**	**2.30**	**2.37**
	Equitable share funded projects	413,345,963	324,174,980	217,897,846	228,792,738	2.47	2.04	1.36	1.43
	Grants	288,614,117	151,515,152	151,515,152	151,515,152	1.73	0.95	0.95	0.94
Livestock and fisheries	**Grand Total**	**242,176,185**	**68,841,466**	**70,558,539**	**72,361,466**	**1.45**	**0.43**	**0.44**	**0.45**
	Rec. Sub Total	**143,184,167**	**17,822,903**	18,714,048	19,649,751	0.86	0.11	0.12	0.12
	Compensation to employees	135,515,321	0	0	0	0.81	0.00	0.00	0.00
	Operations and Maintenance	7,668,846	17,822,903	18,714,048	19,649,751	0.05	0.11	0.12	0.12
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	**98,992,018**	**51,018,563**	**51,844,491**	**52,711,716**	**0.59**	**0.32**	**0.32**	**0.33**
	Equitable share funded projects	38,924,586	16,518,563	17,344,491	18,211,716	0.23	0.10	0.11	0.11
	Grants	60,067,432	34,500,000	34,500,000	34,500,000	0.36	0.22	0.22	0.22
Co-op development	**Grand total**	**36,850,699**	**17,258,536**	**17,706,055**	**18,591,358**	**0.22**	**0.11**	**0.11**	**0.12**
	Rec. Sub Total	28,938,159	8,950,370	9,397,889	9,867,783	0.17	0.06	0.06	0.06
	Compensation to employees	18,318,758	0	0	0	0.11	0.00	0.00	0.00
	Operations and Maintenance	10,619,400	8,950,370	9,397,889	9,867,783	0.06	0.06	0.06	0.06
	Grants	0	0	0	0	0.00	0.00	0.00	0.00

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES FY 2024/25	PRINTED ESTIMATES FY 2025/26	PROJECTIONS FY 2026/27	FY 2027/28	% Share in Total Ministerial Expenditure FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Dev. Sub Total	**7,912,540**	**8,308,166**	**8,308,166**	**8,723,575**	**0.05**	**0.05**	**0.05**	**0.05**
	Equitable share funded projects	7,912,540	8,308,166	8,723,574	9,159,753	0.05	0.05	0.05	0.06
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
Tourism and Environment	**Grand total**	**1,039,185,980**	**619,762,220**	**739,886,343**	**768,656,216**	**6.22**	**3.89**	**4.62**	**4.79**
	Rec. Sub Total	179,913,094	375,273,332	381,559,774	400,087,763	1.08	2.36	2.38	2.49
	Compensation to employees	45,181,445	0	0	0	0.27	0.00	0.00	0.00
	Operations and Maintenance	134,731,649	364,273,332	370,559,774	389,087,763	0.81	2.29	2.31	2.43
	Grants	22,000,000	11,000,000	11,000,000	11,000,000	0.13	0.07	0.07	0.07
	Dev. Sub Total	**859,272,886**	**244,488,888**	**358,326,569**	**368,568,453**	**5.14**	**1.54**	**2.24**	**2.30**
	Equitable share funded projects	321,176,768	91,000,000	204,837,681	215,079,565	1.92	0.57	1.28	1.34
	Grants	538,096,118	153,488,888	153,488,888	153,488,888	3.22	0.96	0.96	0.96
Water and Natural Resources	**Grand total**	**768,963,874**	**803,734,474**	**110,284,474**	**115,798,698**	**4.60**	**5.05**	**0.69**	**0.72**
	Rec. Sub Total	79,288,812	60,315,674	63,315,674	66,481,458	0.47	0.38	0.39	0.41
	Compensation to employees	44,867,761	0	0	0	0.27	0.00	0.00	0.00
	Operations and Maintenance	34,421,051	60,315,674	63,315,674	66,481,458	0.21	0.38	0.39	0.41
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	**689,675,062**	**743,418,800**	**46,968,800**	**49,317,240**	**4.13**	**4.67**	**0.29**	**0.31**

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES FY 2024/25	PRINTED ESTIMATES FY 2025/26	PROJECTIONS FY 2026/27	FY 2027/28	% Share in Total Ministerial Expenditure FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Equitable share funded projects	189,675,062	243,418,800	46,968,800	49,317,240	1.14	1.53	0.29	0.31
	Grants	500,000,000	500,000,000	0	0	2.99	3.14	0.00	0.00
Roads and Public works	**Grand total**	**1,777,972,505**	**1,337,414,299**	**358,490,987**	**367,187,786**	**10.64**	**8.40**	**2.24**	**2.29**
	Rec. Sub Total	130,876,938	45,759,393	45,759,393	48,047,363	0.78	0.29	0.29	0.30
	Compensation to employees	91,264,624	0	0	0	0.55	0.00	0.00	0.00
	Operations and Maintenance	39,612,314	45,759,393	45,759,393	48,047,363	0.24	0.29	0.29	0.30
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	**1,647,095,567**	**1,291,654,906**	**312,731,594**	**319,140,424**	**9.86**	**8.11**	**1.95**	**1.99**
	Equitable share funded projects	1,462,540,568	1,107,099,907	128,176,595	134,585,425	8.75	6.95	0.80	0.84
	Grants	184,554,999	184,554,999	184,554,999	184,554,999	1.10	1.16	1.15	1.15
Education	**Grand total**	**1,632,742,999**	**241,912,737**	**142,454,303**	**149,577,018**	**9.77**	**1.52**	**0.89**	**0.93**
	Rec. Sub Total	1,378,048,216	87,070,953	86,741,803	91,078,893	8.25	0.55	0.54	0.57
	Compensation to employees	1,197,255,254	0	0	0	7.17	0.00	0.00	0.00
	Operations and Maintenance	180,792,962	264,775,857	86,741,803	91,078,893	1.08	1.66	0.54	0.57
	Grants	0	25,000,000	0	0	0.00	0.16	0.00	0.00
	Dev. Sub Total	254,694,783	**154,841,784**	**55,712,500**	**58,498,125**	**1.52**	**0.97**	**0.35**	**0.36**

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES FY 2024/25	PRINTED ESTIMATES FY 2025/26	PROJECTIONS FY 2026/27	FY 2027/28	% Share in Total Ministerial Expenditure FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Equitable share funded projects	254,694,783	154,841,784	55,712,500	58,498,125	1.52	0.97	0.35	0.36
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
Vocational training	**Grand total**	**48,500,000**	**17,333,000**	**18,199,650**	**19,109,633**	**0.29**	**0.11**	**0.11**	**0.12**
	Rec. Sub Total	8,500,000	6,583,000	6,912,150	7,257,758	0.05	0.04	0.04	0.05
	Compensation to employees	0	0	0	0	0.00	0.00	0.00	0.00
	Operations and Maintenance	8,500,000	6,583,000	6,912,150	7,257,758	0.05	0.04	0.04	0.05
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	40,000,000	10,750,000	11,287,500	11,851,875	0.24	0.07	0.07	0.07
	Equitable share funded projects	25,000,000	10,750,000	11,287,500	11,851,875	0.15	0.07	0.07	0.07
	Grants	15,000,000	0	0	0	0.09	0.00	0.00	0.00
Health	**Grand total**	**3,215,758,458**	**396,294,208**	**698,164,208**	**733,072,418**	**19.25**	**2.49**	**4.35**	**4.57**
	Rec. Sub Total	**3,026,712,648**	**221,260,407**	275,200,407	288,960,427	18.12	1.39	1.72	1.80
	Compensation to employees	2,725,991,783	0	0	0	16.32	0.00	0.00	0.00
	Operations and Maintenance	153,174,195	180,887,657	252,530,657	265,157,190	0.92	1.14	1.58	1.65
	Grants	147,546,670	40,372,750	22,669,750	23,803,238	0.88	0.25	0.14	0.15
	Dev. Sub Total	**189,045,810**	**175,033,801**	**422,963,801**	**444,111,991**	1.13	1.10	2.64	2.77

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES FY 2024/25	PRINTED ESTIMATES FY 2025/26	PROJECTIONS FY 2026/27	PROJECTIONS FY 2027/28	% Share in Total Ministerial Expenditure FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Equitable share funded projects	189,045,810	175,033,801	72,963,801	76,611,991	1.13	1.10	0.46	0.48
	Grants	0	0	350,000,000	350,000,000	0.00	0.00	2.18	2.18
Facilities	**Grand total**	**841,071,658**	**1,300,070,023**	**1,359,823,524**	**1,427,814,700**	**5.03**	**8.16**	**8.48**	**8.90**
	Rec. Sub Total	779,071,658	1,250,070,023	1,109,823,524	1,165,314,700	4.66	7.85	6.92	7.27
	Compensation to employees	0	0	0	0	0.00	0.00	0.00	0.00
	Operations and Maintenance	673,471,658	1,144,470,023	1,004,223,524	1,054,434,700	4.03	7.19	6.26	6.57
	Grants	105,600,000	105,600,000	105,600,000	105,600,000	0.63	0.66	0.66	0.66
	Dev. Sub Total	**62,000,000**	**50,000,000**	250,000,000	262,500,000	0.37	0.31	1.56	1.64
	Equitable share funded projects /AIA	62,000,000	50,000,000	250,000,000	262,500,000	0.37	0.31	1.56	1.64
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
Sanitation	**Grand total**	**9,678,244**	**368,943**	**1,368,943**	**1,437,390**	**0.06**	**0.00**	**0.01**	**0.01**
	Rec. Sub Total	1,248,350	368,943	1,368,943	1,437,390	0.01	0.00	0.01	0.01
	Compensation to employees	896,976	0	0	0	0.01	0.00	0.00	0.00
	Operations and Maintenance	351,374	368,943	1,368,943	1,437,390	0.00	0.00	0.01	0.01
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	**8,429,894**	**0**	0	0	0.05	0.00	0.00	0.00

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES FY 2024/25	PRINTED ESTIMATES FY 2025/26	PROJECTIONS FY 2026/27	FY 2027/28	% Share in Total Ministerial Expenditure FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Equitable share funded projects	8,429,894	0	0	0	0.05	0.00	0.00	0.00
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
Trade	**Grand total**	**312,871,750**	**115,185,384**	**73,680,687**	**77,364,721**	**1.87**	**0.72**	**0.46**	**0.48**
	Rec. Sub Total	39,598,191	20,287,044	22,318,243	23,434,155	0.24	0.13	0.14	0.15
	Compensation to employees	29,311,973	0	0	0	0.18	0.00	0.00	0.00
	Operations and Maintenance	10,286,218	20,287,044	22,318,243	23,434,155	0.06	0.13	0.14	0.15
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	273,273,560	94,898,340	51,362,444	53,930,566	1.64	0.60	0.32	0.34
	Equitable share funded projects	273,273,560	94,898,340	51,362,444	53,930,566	1.64	0.60	0.32	0.34
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
Trade loan	**Grand total**	**30,963,496**	**20,000,000**	**20,000,000**	**21,000,000**	**0.19**	**0.13**	**0.12**	**0.13**
	Rec. Sub Total	0	20,000,000	20,000,000	21,000,000.00	0.00	0.13	0.12	0.13
	Compensation to employees	0	0	0	0	0.00	0.00	0.00	0.00
	Operations and Maintenance	0	0	0	0	0.00	0.00	0.00	0.00
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	30,963,496	0	0	0	0.19	0.00	0.00	0.00

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES FY 2024/25	PRINTED ESTIMATES FY 2025/26	PROJECTIONS FY 2026/27	FY 2027/28	% Share in Total Ministerial Expenditure FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Equitable share funded projects	30,963,496	0	0	0	0.19	0.00	0.00	0.00
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
Energy	**Grand total**	**94,613,174**	**136,791,230**	**34,096,501**	**35,801,326**	**0.57**	**0.86**	**0.21**	**0.22**
	Rec. Sub Total	23,544,542	22,418,822	24,298,822	25,513,763	0.14	0.14	0.15	0.16
	Compensation to employees	5,321,036	0	0	0	0.03	0.00	0.00	0.00
	Operations and Maintenance	18,223,506	22,418,822	24,298,822	25,513,763	0.11	0.14	0.15	0.16
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	**71,068,632**	**114,372,408**	9,797,679	10,287,563	0.43	0.72	0.06	0.06
	Equitable share funded projects	26,068,632	69,372,408	9,797,679	10,287,563	0.16	0.44	0.06	0.06
	Grants	45,000,000	45,000,000	0	0	0.27	0.28	0.00	0.00
Industrialization	**Grand total**	**229,349,896**	**188,955,996**	**58,962,620**	**61,910,751**	**1.37**	**1.19**	**0.37**	**0.39**
	Rec. Sub Total	14,801,006	15,587,576	18,962,620	19,910,751	0.09	0.10	0.12	0.12
	Compensation to employees	1,872,540	0	0	0	0.01	0.00	0.00	0.00
	Operations and Maintenance	12,928,466	15,587,576	18,962,620	27,946,401	0.08	0.10	0.12	0.17
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	214,548,890	173,368,420	40,000,000	42,000,000	1.28	1.09	0.25	0.26

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES FY 2024/25	PRINTED ESTIMATES FY 2025/26	PROJECTIONS FY 2026/27	FY 2027/28	% Share in Total Ministerial Expenditure FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Equitable share funded projects	125,263,158	173,368,420	40,000,000	42,000,000	0.75	1.09	0.25	0.26
	Grants	89,285,732	0	0	0	0.53	0.00	0.00	0.00
Lands, Urban and Physical Planning	**Grand total**	**141,240,117**	**123,766,170**	**58,922,117**	**61,868,223**	**0.85**	**0.78**	**0.37**	**0.39**
	Rec. Sub Total	50,478,613	27,674,947	29,327,947	30,794,344	0.30	0.17	0.18	0.19
	Compensation to employees	34,357,308	0	0	0	0.21	0.00	0.00	0.00
	Operations and Maintenance	16,121,305	27,674,947	29,327,947	30,794,344	0.10	0.17	0.18	0.19
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	90,761,504	96,091,223	29,594,170	31,073,879	0.54	0.60	0.18	0.19
	Equitable share funded projects	90,761,504	96,091,223	29,594,170	31,073,879	0.54	0.60	0.18	0.19
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
Bungoma Municipality	**Grand total**	**272,488,241**	**119,640,398**	**143,640,398**	**150,822,418**	**1.63**	**0.75**	**0.90**	**0.94**
	Rec. Sub Total	55,922,317	44,248,371	51,248,371	53,810,790	0.33	0.28	0.32	0.34
	Compensation to employees	24,101,619	25,948,371	27,245,790	28,608,079	0.14	0.16	0.17	0.18
	Operations and Maintenance	23,070,698	9,550,000	24,002,581	25,202,711	0.14	0.06	0.15	0.16
	Grants	8,750,000	8,750,000	8,750,000	9,187,500	0.05	0.05	0.05	0.06
	Dev. Sub Total	**216,565,924**	**75,392,027**	92,392,027	97,011,628	1.30	0.47	0.58	0.60

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES FY 2024/25	PRINTED ESTIMATES FY 2025/26	PROJECTIONS FY 2026/27	FY 2027/28	% Share in Total Ministerial Expenditure FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Equitable share funded projects	161,500,000	20,326,103	37,326,103	41,945,704	0.97	0.13	0.23	0.26
	Grants	55,065,924	55,065,924	55,065,924	55,065,924	0.33	0.35	0.34	0.34
Kimilili Municipality	**Grand total**	**95,337,575**	**130,786,275**	**127,436,275**	**133,808,089**	**0.57**	**0.82**	**0.79**	**0.83**
	Rec. Sub Total	42,678,680	43,690,318	50,340,318	52,857,334	0.26	0.27	0.31	0.33
	Compensation to employees	18,365,997	18,081,192	18,985,252	19,934,514	0.11	0.11	0.12	0.12
	Operations and Maintenance	15,562,683	16,859,126	22,605,066	24,172,820	0.09	0.11	0.14	0.15
	Grants	8,750,000	8,750,000	8,750,000	8,750,000	0.05	0.05	0.05	0.05
	Dev. Sub Total	**52,658,895**	**87,095,957**	77,095,957	80,950,755	0.32	0.55	0.48	0.50
	Equitable share funded projects	7,290,680	41,727,742	13,434,700	14,106,435	0.04	0.26	0.08	0.09
	Grants	45,368,215	45,368,215	45,368,215	45,368,215	0.27	0.28	0.28	0.28
Housing	**Grand total**	**514,231,505**	**348,328,388**	**468,884,275**	**482,913,494**	**3.08**	**2.19**	**2.92**	**3.01**
	Rec. Sub Total	**83,023,328**	**28,428,198**	67,126,098	61,067,408	0.50	0.18	0.42	0.38
	Compensation to employees	9,336,761	0	0	0	0.06	0.00	0.00	0.00
	Operations and Maintenance	56,186,567	10,928,198	49,626,098	30,107,453	0.34	0.07	0.31	0.19
	Grants	17,500,000	17,500,000	17,500,000	18,375,000	0.10	0.11	0.11	0.11
	Dev. Sub Total	**431,208,177**	**319,900,190**	401,758,177	421,846,086	2.58	2.01	2.51	2.63

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES FY 2024/25	PRINTED ESTIMATES FY 2025/26	PROJECTIONS FY 2026/27	FY 2027/28	% Share in Total Ministerial Expenditure FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Equitable share funded projects	41,105,000	22,500,000	104,357,987	124,445,896	0.25	0.14	0.65	0.78
	Grants	390,103,177	297,400,190.00	297,400,190	297,400,190	2.34	1.87	1.86	1.85
Gender and Culture	**Grand total**	**95,394,846**	**49,627,650**	**50,741,914**	**53,279,010**	**0.57**	**0.31**	**0.32**	**0.33**
	Rec. Sub Total	84,255,823	42,532,524	42,532,524	44,659,150	0.50	0.27	0.27	0.28
	Compensation to employees	51,342,496	0	0	0	0.31	0.00	0.00	0.00
	Operations and Maintenance	32,913,327	42,532,524	41,276,524	43,340,350	0.20	0.27	0.26	0.27
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	**11,139,023**	**7,095,126**	8,209,390	8,619,860	0.07	0.04	0.05	0.05
	Equitable share funded projects	11,139,023	7,095,126	8,209,390	8,619,860	0.07	0.04	0.05	0.05
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
Women Fund	**Grand total**	**820,017**	**5,125,000**	**5,000,000**	**5,250,000**	**0.00**	**0.03**	**0.03**	**0.03**
	Rec. Sub Total	0	0	5,000,000	5,250,000	0.00	0.00	0.03	0.03
	Compensation to employees	0	0	0	0	0.00	0.00	0.00	0.00
	Operations and Maintenance	0	0	0	0	0.00	0.00	0.00	0.00
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	**820,017**	**5,125,000**	0	0	0.00	0.03	0.00	0.00

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES FY 2024/25	PRINTED ESTIMATES FY 2025/26	PROJECTIONS FY 2026/27	PROJECTIONS FY 2027/28	% Share in Total Ministerial Expenditure FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Equitable share funded projects	820,017	5,125,000	0	0	0.00	0.03	0.00	0.00
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
Disability Fund	Grand total	**0**	**5,125,000**	**5,000,000**	**5,250,000**	**0.00**	**0.03**	**0.03**	**0.03**
	Rec. Sub Total	0	0	5,000,000	5,250,000	0.00	0.00	0.03	0.03
	Compensation to employees	0	0	0	0	0.00	0.00	0.00	0.00
	Operations and Maintenance	0	0	0	0	0.00	0.00	0.00	0.00
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	**0**	**5,125,000**	0	0	0.00	0.03	0.00	0.00
	Equitable share funded projects	0	5,125,000	0	0	0.00	0.03	0.00	0.00
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
Youth and sports	**Grand total**	**206,905,780**	**71,908,582**	**43,128,582**	**45,285,011**	**1.24**	**0.45**	**0.27**	**0.28**
	Rec. Sub Total	31,391,942	68,128,582	38,128,582	40,035,011	0.19	0.43	0.24	0.25
	Compensation to employees	11,145,587	0	0	0	0.07	0.00	0.00	0.00
	Operations and Maintenance	20,246,355	68,128,582	38,128,582	40,035,011	0.12	0.43	0.24	0.25
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	175,513,838	3,780,000	5,000,000	5,250,000	1.05	0.02	0.03	0.03

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES FY 2024/25	PRINTED ESTIMATES FY 2025/26	PROJECTIONS FY 2026/27	FY 2027/28	% Share in Total Ministerial Expenditure FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Equitable share funded projects	175,513,838	3,780,000	5,000,000	5,250,000	1.05	0.02	0.03	0.03
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
Youth Fund	**Grand total**	**0**	**0**	**20,000,000**	**21,000,000**	**0.00**	**0.00**	**0.12**	**0.13**
	Rec. Sub Total	**0**	**0**	20,000,000	21,000,000	0.00	0.00	0.12	0.13
	Compensation to employees	0	0	-	-	0.00	0.00	0.00	0.00
	Operations and Maintenance	0	0	20,000,000	21,000,000	0.00	0.00	0.12	0.13
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	**0**	**0**	0	0	0.00	0.00	0.00	0.00
	Equitable share funded projects	0	0	0	0	0.00	0.00	0.00	0.00
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
County Assembly	**Grand total**	**1,359,030,420**	**1,212,711,954**	**1,224,221,694**	**1,418,417,904**	**8.14**	**7.61**	**7.64**	**8.84**
	Rec. Sub Total	1,112,575,196	969,221,694	1,074,221,694	1,260,917,904	6.66	6.09	6.70	7.86
	Compensation to employees	507,589,748	512,000,967	537,601,015	564,481,066	3.04	3.21	3.35	3.52
	Operations and Maintenance	604,985,448	457,220,727	536,620,679	563,451,713	3.62	2.87	3.35	3.51
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	246,455,224	243,490,260	150,000,000	157,500,000	1.48	1.53	0.94	0.98

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES FY 2024/25	PRINTED ESTIMATES FY 2025/26	PROJECTIONS FY 2026/27	FY 2027/28	% Share in Total Ministerial Expenditure FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Equitable share funded projects	246,455,224	243,490,260	150,000,000	157,500,000	1.48	1.53	0.94	0.98
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
Finance and Planning	**Grand total**	**1,380,091,009**	**609,471,566**	**468,997,595**	**492,447,475**	**8.26**	**3.83**	**2.93**	**3.07**
	Rec. Sub Total	1,173,488,771	384,471,566	328,997,595	345,447,475	7.02	2.41	2.05	2.15
	Compensation to employees	796,354,383	0	0	0	4.77	0.00	0.00	0.00
	Operations and Maintenance	318,354,553	384,471,566	328,997,595	345,447,475	1.91	2.41	2.05	2.15
	Grants	58779835	0	0	0	0.35	0.00	0.00	0.00
	Dev. Sub Total	206,602,238	225,000,000	140,000,000	147,000,000	1.24	1.41	0.87	0.92
	Equitable share funded projects	206,602,238	225,000,000	140,000,000	147,000,000	1.24	1.41	0.87	0.92
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
County Public Service Board	**Grand total**	**56,312,846**	**51,524,999**	**53,918,999**	**56,614,949**	**0.34**	**0.32**	**0.34**	**0.35**
	Rec. Sub Total	44,556,698	38,292,784	40,686,784	42,721,123	0.27	0.24	0.25	0.27
	Compensation to employees	10,670,069	0	0	0	0.06	0.00	0.00	0.00
	Operations and Maintenance	33,886,629	38,292,784	40,686,784	42,721,123	0.20	0.24	0.25	0.27
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	11,756,148	13,232,215	13,232,215	13,893,826	0.07	0.08	0.08	0.09

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES FY 2024/25	PRINTED ESTIMATES FY 2025/26	PROJECTIONS FY 2026/27	FY 2027/28	% Share in Total Ministerial Expenditure FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Equitable share funded projects	11,756,148	13,232,215	13,232,215	13,893,826	0.07	0.08	0.08	0.09
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
Governors	**Grand total**	**427,180,764**	**191,574,703**	**209,705,250**	**220,190,513**	**2.56**	**1.20**	**1.31**	**1.37**
	Rec. Sub Total	427,180,764	191,574,703	209,705,250	220,190,513	2.56	1.20	1.31	1.37
	Compensation to employees	284,989,972	0	0	0	1.71	0.00	0.00	0.00
	Operations and Maintenance	142,190,792	191,574,703	209,705,250	220,190,513	0.85	1.20	1.31	1.37
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	0	0	0	0	0.00	0.00	0.00	0.00
	Equitable share funded projects	0	0	0	0	0.00	0.00	0.00	0.00
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
D/Governors office	**Grand total**	**29,765,863**	**39,608,450**	**46,408,450**	**48,728,873**	**0.18**	**0.25**	**0.29**	**0.30**
	Rec. Sub Total	29,765,863	39,608,450	46,408,450	48,728,873	0.18	0.25	0.29	0.30
	Compensation to employees	0	0	0	0	0.00	0.00	0.00	0.00
	Operations and Maintenance	29,765,863	39,608,450	46,408,450	48,728,873	0.18	0.25	0.29	0.30
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	0	0	0	0	0.00	0.00	0.00	0.00

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES FY 2024/25	PRINTED ESTIMATES FY 2025/26	PROJECTIONS FY 2026/27	PROJECTIONS FY 2027/28	% Share in Total Ministerial Expenditure FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Equitable share funded projects	0	0	0	0	0.00	0.00	0.00	0.00
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
Public Administration	**Grand total**	**868,385,745**	**755,369,101**	**840,995,597**	**883,045,377**	**5.20**	**4.74**	**5.25**	**5.51**
	Rec. Sub Total	834,944,058	361,645,597	488,495,597	512,920,377	5.00	2.27	3.05	3.20
	Compensation to employees	434,754,172	0	0	0	2.60	0.00	0.00	0.00
	Operations and Maintenance	400,189,886	324,145,597	450,995,597	475,420,377	2.40	2.04	2.81	2.96
	Grants	0	37,500,000	37,500,000	37,500,000	0.00	0.24	0.23	0.23
	Dev. Sub Total	33,441,686	393,723,504	352,500,000	370,125,000	0.20	2.47	2.20	2.31
	Equitable share funded projects	33,441,686	41,223,504	0	17,625,000	0.20	0.26	0.00	0.11
	Grants	0	352,500,000	352,500,000	352,500,000	0.00	2.21	2.20	2.20
Sub County Administration	**Grand total**	**8,265,905**	**8,472,553**	**22,500,000**	**23,625,000**	**0.05**	**0.05**	**0.14**	**0.15**
	Rec. Sub Total	8,265,905	8,472,553	22,500,000	23,625,000	0.05	0.05	0.14	0.15
	Compensation to employees	0	0	0	0	0.00	0.00	0.00	0.00
	Operations and Maintenance	8,265,905	8,472,553	22,500,000	23,625,000	0.05	0.05	0.14	0.15
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	0	0	0	0	0.00	0.00	0.00	0.00

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES FY 2024/25	PRINTED ESTIMATES FY 2025/26	PROJECTIONS FY 2026/27	FY 2027/28	% Share in Total Ministerial Expenditure FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Equitable share funded projects	0	0	0	0	0.00	0.00	0.00	0.00
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
County Secretary	**Grand total**	**68,611,015**	**6,420,469,193**	**6,374,096,688**	**6,692,801,522**	**0.41**	**40.31**	**39.76**	**41.73**
	Rec. Sub Total	68,611,015	6,420,469,193	6,374,096,688	6,692,801,522	0.41	40.31	39.76	41.73
	Compensation to employees	0	6,315,863,185	6,059,544,150	6362521358	0.00	39.66	37.80	39.67
	Operations and Maintenance	24,357,877	104,606,008	314,552,538	330,280,165	0.15	0.66	1.96	2.06
	Grants	44,253,138	0	0	0	0.26	0.00	0.00	0.00
	Dev. Sub Total	0	0	0	0	0.00	0.00	0.00	0.00
	Equitable share funded projects	0	0	0	0	0.00	0.00	0.00	0.00
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
Pending Bills	**Grand total**			850,000,000	-	0.00	0.00	5.30	0.00
	Rec. Sub Total			100,000,000	-	0.00	0.00	0.62	0.00
	Compensation to employees				-	0.00	0.00	0.00	0.00
	Operations and Maintenance			100,000,000	-	0.00	0.00	0.62	0.00
	Grants				-	0.00	0.00	0.00	0.00
	Dev. Sub Total			750,000,000	-	0.00	0.00	4.68	0.00

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES FY 2024/25	PRINTED ESTIMATES FY 2025/26	PROJECTIONS FY 2026/27	FY 2027/28	% Share in Total Ministerial Expenditure FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Equitable share funded projects			750,000,000		0.00	0.00	46.17	0.00
	Grants					0.00	0.00	0.00	0.00
Ward Based Projects	**Grand total**			900,000,000	945,000,000	0.00	0.00	5.61	5.89
	Rec. Sub Total					0.00	0.00	0.00	0.00
	Compensation to employees					0.00	0.00	0.00	0.00
	Operations and Maintenance					0.00	0.00	0.00	0.00
	Grants					0.00	0.00	0.00	0.00
	Dev. Sub Total			900,000,000	945,000,000	0.00	0.00	5.61	5.89
	Equitable share funded projects			900,000,000	945,000,000	0.00	0.00	5.61	5.89
	Grants					0.00	0.00	0.00	0.00
TOTALS	**Grand total**	**16,705,464,803**	**15,926,407,762**	**16,031,634,134**	**16,037,533,020**	**100.00**	**100.00**	**100.00**	**100.00**
	Rec. Sub Total	10,079,608,911	10,863,513,052	11,123,135,656	11,697,312,569	60.34	68.21	69.38	72.94
	Compensation to employees	6,638,511,565	6,871,893,715	6,643,376,207	6,975,545,017	39.74	43.15	41.44	43.50
	Operations and Maintenance	3,049,917,702	3,919,851,491	4,245,986,620	4,341,634,151	18.26	24.61	26.49	27.07
	Grants	413,179,643	254,472,750	211,769,750	214,215,738	2.47	1.60	1.32	1.34
	Dev. Sub Total	6,625,855,892	5,062,894,710	4,908,498,478	4,340,220,451	39.66	31.79	30.62	27.06

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES FY 2024/25	PRINTED ESTIMATES FY 2025/26	PROJECTIONS FY 2026/27	PROJECTIONS FY 2027/28	% Share in Total Ministerial Expenditure FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
	Equitable share funded projects	4,414,700,178	3,243,501,342	3,266,227,476	2,677,287,156	26.43	20.37	20.37	16.69
	Grants	2,211,155,714	1,819,393,368	1,624,393,368	1,624,393,368	13.24	11.42	10.13	10.13

D. Public Participation and Stakeholder Engagement

185. In accordance with the requirements set out in the Public Finance Management (PFM) Act, the County Budget Review and Outlook Paper was disseminated to a broad range of stakeholders and the general public for their input prior to its finalization. This inclusive process ensured transparency and encouraged diverse perspectives in the budget formulation process.

186. To facilitate meaningful public input, public participation forums were organized at the village level on October 13 and 14, 2025. The notifications ensured that community members were informed and had the opportunity to attend and contribute.

187. The forums brought together officers from various County Government Departments and Agencies, members of the County Budget and Economic Forum (CBEF), representatives from Civil Society Organizations, and members of the public residing in the village units. During these sessions, participants reviewed the Budget Paper and provided feedback and recommendations.

188. Following the public participation process, the document was thoroughly reviewed and finalized through further engagement with the County Sector Working Groups. This collaborative approach ensured that the final Budget Review and Outlook Paper reflected the priorities and insights of all stakeholders involved.

V. CONCLUSION AND NEXT STEPS

Global and Domestic Economic Outlook

190. Global economic growth is projected to reach 3.0% in 2025, with a further improvement to 3.1% expected in 2026. This positive outlook is primarily driven by the easing of monetary policies, increasing demand in emerging markets, and a gradual recovery in global trade flows.

191. For Sub-Saharan Africa, economic expansion is forecasted at 4.0% in 2025 and 4.3% in 2026. However, growth across the region remains somewhat constrained. The main challenges include elevated debt levels, climate-related risks, external shocks, and persistent structural bottlenecks that hinder economic diversification and resilience.

Fiscal Planning and Budget Preparation Process

192. The 2025 County Budget Review and Outlook Paper (CBROP) provide the foundation for developing the 2026 County Fiscal Strategy Paper (CFSP). The 2026 CFSP will outline the progress made in implementing the priority policies and strategies articulated in the County Integrated Development Plan III (CIDP III) for 2023-2027. Additionally, it will guide the preparation of the Fiscal Year (FY) 2026/27 and medium-term budgets, which will follow the schedule outlined in the Budget Calendar.

193. The Budget Calendar for FY 2026/27 is structured according to the timelines set out in the Public Finance Management (PFM) Act, 2012, and includes several critical steps between September 2025 and June 2026:

- Issuance of the Budget Circular for the preparation of the FY 2026/27 and Medium-Term Budget on 30th August 2025.
- The 2025 CBROP will be submitted to Cabinet for approval by 9th October 2025 and subsequently submitted to County Assembly;
- Preparation of FY 2025/26 Medium Term Expenditure Framework (MTEF) Budget Proposals: This step involves developing budget proposals for the medium term, ensuring alignment with county priorities and available resources.
- Development of the 2026 County Fiscal Strategy Paper: Work on the 2026 CFSP will begin after the approval of the 2025 CBROP and will be informed by budget submissions from the Sector Working Groups (SWGs).
- Drafting of Budget Estimates and Finance Bill, 2026: The draft Budget Estimates and the Finance Bill for 2026 are to be submitted to the Cabinet by April 20, 2026. Subsequently, these documents will be presented to the County Assembly by April 30, 2026.
- Presentation and Approval of the Budget Statement and Legislation: The Budget Statement and Speech will be delivered to the County Assembly on June 15, 2026. Both the Appropriation Bill, 2026, and the Finance Bill, 2026, are scheduled for approval and assent by June 29, 2026.

194. Given the constrained fiscal environment, the government will maintain the implementation of a Zero-Based Budgeting (ZBB) approach. This method will guide the prioritization and allocation of limited resources to projects and programs in the FY 2026/27 and the medium-term budget. County Departments and Agencies (CDAs) are therefore required to thoroughly re-evaluate all existing and planned activities, projects, and programs that are to be funded in the upcoming fiscal year and over the medium term.

195. Sector Working Groups (SWGs) are expected to eliminate wasteful expenditures and focus exclusively on priority interventions that aim to safeguard livelihoods, create employment, revive businesses, and support economic recovery. The sector ceilings established for the FY 2026/27 budget and the medium term will provide the basis for inputs into the 2026 CFSP.

ANNEXES

Annex 1: Indicative Department Ceilings

DEPARTMENT	Recurrent	Development	Total
Agriculture and Irrigation	73,058,405	429,565,655	502,624,060
Education and Vocational Training Centres	93,653,953	67,000,000	160,653,953
Health	275,200,407	422,963,801	698,164,208
Hospital Facilities	1,109,823,524	250,000,000	1,359,823,524
Sanitation	1,368,943	-	1,368,943
Roads and Public Works	45,759,393	312,731,594	358,490,987
Trade	22,318,243	51,362,444	73,680,687
Trade Loan	20,000,000	-	20,000,000
Energy	24,298,822	9,797,679	34,096,501
Industrialization	18,962,620	40,000,000	58,962,620
Lands, Urban and Physical Planning	29,327,947	29,594,170	58,922,117
Housing	67,126,098	401,758,177	468,884,275
Bungoma Municipality	51,248,371	92,392,027	143,640,398
Kimilili Municipality	50,340,318	77,095,957	127,436,275
Tourism and Environment	381,559,774	358,326,569	739,886,343
Water and Natural Resources	63,315,674	46,968,800	110,284,474
Gender, Culture	42,532,524	8,209,390	50,741,914
Women Fund	5,000,000	-	5,000,000
Disability Fund	5,000,000	-	5,000,000
Youth and Sports	38,128,582	5,000,000	43,128,582
Youth Fund	20,000,000	-	20,000,000
Finance and Economic Planning	328,997,595	140,000,000	468,997,595
Public Service Management and Administration	488,495,597	352,500,000	840,995,597

DEPARTMENT	**Recurrent**	**Development**	**Total**
Sub County Administration	22,500,000		22,500,000
Office of the County Secretary	6,374,096,688		6,374,096,688
Governor's Office	209,705,250	-	209,705,250
Deputy Governor's Office	46,408,450		46,408,450
County Public Service Board	40,686,784	13,232,215	53,918,999
County Assembly	1,074,221,694	150,000,000	1,224,221,694
Ward Based Projects	-	900,000,000	900,000,000
Pending Bills	100,000,000	750,000,000	850,000,000
Grand Total	**11,123,135,656**	**4,908,498,478**	**16,031,634,134**

Annex 2: BUDGET CALENDAR FOR THE FY 2026/27 AND THE MEDIUM-TERM BUDGET

ACTIVITY	RESPONSIBILITY	DEADLINE
1.Develop and issue MTEF guidelines	County Treasury	30-Aug-25
2. Launch of Sector Working Groups/ County Sector Working Group	County Treasury	30-Aug-25
3.Programme performance and strategic reviews		
Review and update of Strategic Plans	County Treasury	1-Jul-25
Review of programmes, outputs, and outcomes	"	
Review of Expenditure	"	15-Jul-25
Review and approval of projects for FY 2025/26		15-Aug-25
Progress report on CIDP implementation	"	10-Sep-25
Preparation of Annual Work Plans		15- Sept-25
4.Annual Development plan	**Sector Working Group**	
Convene sector working groups	County Treasury	10-Jul-25
Submission of draft ADP document	SWGs	10-Aug-25
Compilation/ consolidation of the sector documents	County Treasury	15-Aug-25
Draft Annual development plan report	County Treasury	18-Aug-25
Consultative meeting on draft ADP Report	County Sector Working Group	21-Aug-25
Submission of draft annual development plan to Cabinet	County Treasury	26-Aug-25
Submission of annual development plan to the County Assembly	County Treasury	1-Sep-25
5.Finance Bill	**Sector Working Group**	
Convene sector working groups	County Treasury	8-Sep-25
Draft Finance Bill report	County Treasury	21-Sep-25
Consultative meeting on draft Finance Bill Report	County Sector Working Group	22-Sep-25
Submission of draft finance bill to cabinet	County Treasury	23-Sep-25
Convene public participation	County Treasury	23-Sep-25
Approval of finance bill by county assembly	County Assembly	30-Sep-25
6.County Budget Review and Outlook Paper (CBROP)	**CDAs**	
Estimation of resource envelope	County Treasury	24-Aug-25
Determination of policy priorities	County Treasury	24-Aug-25
Preliminary resource allocation to sectors	County Treasury	24-Aug-25
Convene sector working groups	County Treasury	25-Aug-25
Submission of draft Budget Review and Outlook Paper (BROP) document	Budget office	31-Aug-25
Compilation/ consolidation of the sector documents	Budget office	1-Sep-25
Budget technical team review of the draft CBROP Report	Budget office	7-Sep-25
Consultative meeting on draft CBROP Report	County Sector Working Group	20-Sep-25

ACTIVITY	RESPONSIBILITY	DEADLINE
Submission of BROP to cabinet/CEC	County Treasury	11-Oct-25
Submit Approval BROP to County Assembly	“	21-Oct-25
7.Preparation of MTEF budget proposals	**CDAs**	
Draft Sector documents	Sector Working Group	7-Nov-25
Submission of Reports to Treasury	Sector Working Group	17-Nov-25
Compilation/ consolidation of the sector documents	Budget office	27-Nov-25
Budget technical team review of the draft MTEF report	County Treasury	15-Dec-25
Convene Public Participation	“	26-Jan-26
Review and incorporation of Stakeholder inputs in the sector budget proposals and report writing	“	8-Feb-26
Submission of Reports to Treasury	Sector Working Group Chair	15-Feb-26
Consultative meeting with CECMs/Cos on sector Budget Proposals	County Treasury	17-Feb-26
9. Draft Fiscal strategy paper	**CDAs**	
Draft CFSP	County Treasury	22-Dec-25
Technical review and finalization of the CFSP	County Treasury	19-Jan-26
Convene Public Participation	“	26-Jan-26
Submission of CFSP to cabinet for approval	County Treasury	17-Feb-26
Submission of CFSP to County Assembly for approval	County Treasury	23-Feb-26
Approval of CFSP	County Assembly	8-Mar-26
Submission of the Debt management strategy paper	County Treasury	23-Feb-26
10. Preparation and Approval of FY 2026/27 Final CDAs Programme Budgets		
Develop and issue final guidelines on preparation of	County Treasury	5-Mar-26
2025/26 MTEF Budget Estimates		
Submission of Budget Proposals to Treasury	CDAs	16-Mar-26
Review of Draft Budget Proposals	County Treasury	19-Mar-26
Consolidation of the Draft Budget Estimates	County Treasury	25-Apr-26
Consultative meeting on draft Budget Estimates Report	County Sector Working Group	5-Apr-26
Submission of draft budget estimates to the Cabinet	County Budget Office	10-Apr-26
Submission of Draft Budget Estimates to County Assembly	County Budget Office	30-Apr-26
Review of Draft Budget Estimates with the County Assembly	Budget team/ Committee	15-May-26
Report on Draft Budget Estimates from County Assembly	Budget team/ Committee	30-May-26
Consolidation of the Final Budget Estimates and report writing with the County Assembly	Budget team/ Committee	15-Jun-26
Submission of Appropriation Bill to County Assembly	County Budget Office	“
Budget Statement	**County Assembly**	**15-Jun-26**
Consideration and Passage of Appropriation Bill	**County Assembly**	**29-Jun-26**
Gazettement and publishing of the approved budget	County Treasury	4-Jul-26
Posting and uploading of the approved budget into the IFMIS - plan to budget module	County Treasury	10-Jul-26

Annex 3: Summary of Expenditure By Programmes (Kshs.)

Programme Sub Programme	Approved Estimates FY 2024/25			Budget Estimates FY 2025/26			Projections FY 2026/27			FY 2027/28		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Sector: Agriculture and Livestock												
Programme 1: General Administration, Planning and Support Services												
S.P 1.1 Administrative and Support Services	15,861,638	0	15,861,638	43,056,283	0	43,056,283	42,375,176	0	42,375,176	44,493,935	46,718,632	91,212,566
S.P 1.2 Human Resource Management and Development.	333,534,595	0	333,534,595	0	0	0	0	0	0	0	0	0
S.P 1.3 Policy, Legal and Regulatory Framework	889,812	0	889,812	912,057	0	912,057	957,660	0	957,660	1,005,543	1,055,820	2,061,363
S.P 1.4 Planning and financial Management	2,745,795	0	2,745,795	2,814,440	0	2,814,440	2,955,162	0	2,955,162	3,102,920	3,258,066	6,360,986
S.P 1.5 Sector Coordination	1,155,000	0	1,155,000	1,183,875	0	1,183,875	1,243,069	0	1,243,069	1,305,222	1,370,484	2,675,706
S.P 1.6 Leadership and Governance	0	0	0	0	0	0	0	0	0	0	0	0
S.P 1.7 Sub- County Administrative Costs	1,470,000	0	1,470,000	1,506,750	0	1,506,750	1,582,088	0	1,582,088	1,661,192	1,744,252	3,405,444
Sub Total	**355,656,840**	**0**	**355,656,840**	**49,473,405**	**0**	**49,473,405**	**49,113,155**	**0**	**49,113,155**	**51,568,813**	**54,147,253**	**105,716,066**
Programme 2: Land and Crop Development and Management												
S.P 2.1 Agricultural extension and training services	4,300,000	0	4,300,000	4,407,500	0	4,407,500	4,740,750	9,081,081	13,821,831	4,977,788	5,226,677	10,204,464

Programme	Approved Estimates			Budget Estimates			Projections					
Sub Programme	FY 2024/25			FY 2025/26			FY 2026/27			FY 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
S.P 2.2 Crop production and productivity	0	326,000,000	326,000,000	0	184,500,000	184,500,000	0	193,725,000	193,725,000	0	0	0
SP 2.3 Soil rehabilitation, protection and conservation	0	6,170,537	6,170,537	0	0	0	0	0	0	0	0	0
SP 2. 4 Value addition and Agro processing	0	0	0	0	0	0	0	0	0	0	0	0
SP 2.5 Agri nutrition and food utilization	0	0	0	0	0	0	0	0	0	0	0	0
SP 2.6 Irrigation Extension and training	500,000	0	500,000	512,500	0	512,500	551,250	0	551,250	578,813	607,753	1,186,566
SP 2.7 Irrigation infrastructure development and agricultural water storage	0	6,468,297.00	6,468,297	0	0	0	2,205,000	0	2,205,000	2,315,250	2,431,013	4,746,263
Sub Total	**4,800,000**	**338,638,834**	**343,438,834**	**4,920,000**	**184,500,000**	**189,420,000**	**7,497,000**	**202,806,081**	**210,303,081**	**7,871,850**	**8,265,443**	**16,137,293**
Programme 3: Livestock development and management												
SP 3.1 Livestock production extension, Training and Information Services	1,400,000	3,000,000	4,400,000	1,435,000	3,075,000	4,510,000	1,506,750	3,228,750	4,735,500	1,582,088	3,390,188	4,972,275
SP 3.2 Value addition and processing	1,500,000	6,000,000	7,500,000	1,537,500	6,166,063	7,703,563	1,614,375	6,457,500	8,071,875	1,695,094	6,780,375	8,475,469
SP 3.3 Livestock production value chain development (Dairy, Poultry, Honey & Rabbit value chains)	500,000	0	500,000	512,500	0	512,500	538,125	0	538,125	565,031	0	565,031
SP 3.1 Disease and Vector Control	0	2,100,000	2,100,000	0	2,152,500	2,152,500	0	2,260,125	2,260,125	0	2,373,131	2,373,131
SP 3.2 Food Safety And Quality Control		3,000,000	3,000,000	0	3,075,000	3,075,000	0	3,228,750	3,228,750	0	3,390,188	3,390,188

Programme	Approved Estimates			Budget Estimates			Projections					
Sub Programme	FY 2024/25			FY 2025/26			FY 2026/27			FY 2027/28		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
SP 3.6 Leather development			0	0	0	0	0	0	0	0	0	0
SP 3.3 Veterinary Extension Services		5,600,000	5,600,000	0	0	0	0	3,774,304	3,774,304	0	3,963,019	3,963,019
SP 3.4 Breeding and AI Subsidy programme		2,000,000	2,000,000	0	2,050,000	2,050,000	0	2,152,500	2,152,500	0	2,260,125	2,260,125
Kenya Livestock Commercialization Project (KeLCoP		60,067,432	60,067,432	0	34,500,000	34,500,000	0	34,500,000	34,500,000	0	36,225,000	36,225,000
Sub Total	**3,400,000**	**81,767,432**	**85,167,432**	**3,485,000**	**51,018,563**	**54,503,563**	**3,659,250**	**55,601,929**	**59,261,179**	**3,842,213**	**58,382,025**	**62,224,238**
Programme 4: Fisheries development and management												
SP 4.1 Fisheries extension service and training	2,000,000	0	2,000,000	2,100,000	0	2,100,000	2,205,000	0	2,205,000	2,315,250	0	2,315,250
SP 4.2 Fisheries product value-chain development	0	0	0	1,050,000	0	1,050,000	1,102,500	0	1,102,500	1,157,625	0	1,157,625
SP 4.3 Dam fishery development	0	8,000,000	8,000,000	0	0	0	0	0	0	0	0	0
SP 4.4 Fish inspection and quality assurance	0	0	0	2,100,000	0	2,100,000	2,205,000	0	2,205,000	2,315,250	0	2,315,250
SP 4.5 Information and Data management	0	0	0	0	0	0	0	0	0	0	0	0
Sub Total	**2,000,000**	**8,000,000**	**10,000,000**	**5,250,000**	**0**	**5,250,000**	**5,512,500**	**0**	**5,512,500**	**5,788,125**	**0**	**5,788,125**
Programme 5: Cooperatives Development and Management												
SP 5.1 Cooperatives extension service and training (Co-operative Governance (Training))	2,100,000	0	2,100,000	2,205,000	2,008,166	4,213,166	2,315,250	2,108,574.30	4,423,824	2,431,013	2,214,003	4,645,016

Programme	Approved Estimates			Budget Estimates			Projections					
Sub Programme	FY 2024/25			FY 2025/26			FY 2026/27			FY 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
SP 5.2 Cooperatives Audit Services	0	6,000,000	6,000,000	0	6,300,000	6,300,000	0	6,615,000	6,615,000	0	6,945,750	6,945,750
SP 5.3 Production, Agro processing, value addition & Marketing (Input and Infrastructural Support to Cooperatives)	0	0	0	0	0	0	0	0	0	0	0	0
Sub Total	**2,100,000**	**6,000,000**	**8,100,000**	**2,205,000**	**8,308,166**	**10,513,166**	**2,315,250**	**8,723,574**	**11,038,824**	**2,431,013**	**9,159,753**	**11,590,766**
Programme 6: Institutional Development and Management												
SP 6.1 Mabanga ATC Administration management services	2,000,000	9,754,692	11,754,692	2,100,000	0	2,100,000	2,205,000	0	2,205,000	2,315,250	0	2,315,250
SP 6.2 Agricultural Enterprise Development (ATC)	1,500,000	0	1,500,000	1,575,000	0	1,575,000	1,653,750	0	1,653,750	1,736,438	0	1,736,438
SP 6.3 Infrastructural development (ATC)	1,000,000	0	1,000,000	1,050,000	0	1,050,000	1,102,500	0	1,102,500	1,157,625	0	1,157,625
SP 6.4 Agricultural mechanization extension			0	0	0	0	0	0	0	0	0	0
SP 6.4 Tractor hire services			0	0	0	0	0	0	0	0	0	0
SP 6.6 General administrative services (CFF)			0	0	0	0	0	0	0	0	0	0
SP 6.7 Technology transfer (CFF)			0	0	0	0	0	0	0	0	0	0
SP 6.5 Operational development (CFF)			0	0	0	0	0	0	0	0	0	0
SP 6.9 Infrastructural development (CFF)			0	0	0	0	0	0	0	0	0	0
Sub Total	**4,500,000**	**9,754,692**	**14,254,692**	**4,725,000**	**0**	**4,725,000**	**4,961,250**	**0**	**4,961,250**	**5,209,313**	**0**	**5,209,313**
Grants & Ward Based												

Programme	Approved Estimates			Budget Estimates			Projections					
Sub Programme	FY 2024/25			FY 2025/26			FY 2026/27			FY 2027/28		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
National Agriculture and Rural Inclusive Growth Project (NARIGP)	0	391,721	391,721	0	0	-	0	0	0	0	0	0
NAVCDP	0	277,298,010	277,298,010	0	151,515,152	151,515,152	0	151,515,152	151,515,152	0	159,090,910	159,090,910
Agriculture Sector Development Support Programme II (ASDSP II)	0	5,467	5,467	0	0	-	0	0	0	0	-	-
Kenya Agricultural Business Development Project (KABDP)		10,918,919	10,918,919			-		10,918,919	10,918,919	0	11,464,865	11,464,865
Pending Bills			-	0	2424980	2,424,980	0	0	0	0	-	-
Ward Based Projects	0	76,089,563	76,089,563	0	137,250,000	137,250,000	0	0	0	0	-	-
Sub Total	**0**	**364703679.8**	**364703679.8**	**0**	**291,190,132**	**291,190,132**	**0**	**162,434,071**	**162,434,071**	**0**	**170,555,775**	**170,555,775**
Totals	**372,456,840**	**808,864,638**	**1,181,321,478**	**70,058,405**	**535,016,861**	**605,075,266**	**73,058,405**	**429,565,655**	**502,624,060**	**76,711,325**	**300,510,249**	**377,221,574**
ENVIRONMENT, TOURISM AND CLIMATE CHANGE												
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Programme 1: General Administration Planning and support Services												
SP 1.1 Human Resources Management	45,181,445	**0**	45,181,445	0	0	0	0	0	0	0	0	0
SP 1.2 Policy and Legal Framework formulation	8,241,794	**0**	8,241,794	8,447,838	0	8,447,838	8,870,230	0	8,870,230	9,313,742	0	9,313,742
SP 1.3 Planning and support services	104,489,855	**0**	104,489,855	4,988,669	0	4,988,669	10,852,719	0	10,852,719	11,395,355	0	11,395,355

Programme Sub Programme	Approved Estimates FY 2024/25			Budget Estimates FY 2025/26			Projections FY 2026/27			FY 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Sub Total	**157,913,094**	**0**	**157,913,094**	**13,436,507**	**0**	**13,436,507**	**19,722,949**	**0**	**19,722,949**	**20,709,096**	**0**	**20,709,096**
Programme 2: Protection and conservation of the environment												
SP 2.1 Dumpsite Management	0		**0**	**0**	**0**	-	**0**	**0**	-	**0**	**0**	**0**
SP 2.2 Waste management and control	0	**239,570,852**	**239,570,852**	350,836,825		350,836,825	350,836,825.00	0	**350,836,825**	**368378666.3**	**0**	**368378666.3**
Sub Total	**0**	**239,570,852**	**239,570,852**	**350,836,825**	**0**	**350,836,825**	**350,836,825**	**0**	**350,836,825**	**368,378,666**	**0**	**368,378,666**
Programme 3: climate change coordination and management												
SP 3.1 Climate change resilience investment grant		538,096,118	538,096,118	**0**	153,488,888	153,488,888	0	308,326,569	308,326,569	0	323,742,897	323,742,897
SP 3.2 Climate change fund		78,506,139	78,506,139	**0**	91,000,000	91,000,000	0	50,000,000	50,000,000	0	52,500,000	52,500,000
SP 3.3 Climate change institutional support grant	**22,000,000**	0	22,000,000	**11,000,000**	0	11,000,000	11,000,000	0	11,000,000	11,550,000	0	11,550,000
Sub Total	**22,000,000**	**616,602,257**	**638,602,257**	**11,000,000**	**244,488,888**	**255,488,888**	**11,000,000**	**358,326,569**	**369,326,569**	**11,550,000**	**376,242,897**	**387,792,897**
Programme 4: Tourism product promotion, marketing and branding												
SP 4.1 County Tourism, art and cultural festival	0		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
SP 4.2 Infrastructure development	0		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Pending Bills	0	3,099,777	**3,099,777**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Sub Total	**0**	**3,099,777**	**3,099,777**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Programme / Sub Programme	Approved Estimates FY 2024/25			Budget Estimates FY 2025/26			Projections FY 2026/27			FY 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Total Tourism	**179,913,094**	**859,272,886**	**1,039,185,980**	**375,273,332**	**244,488,888**	**619,762,220**	**381,559,774**	**358,326,569**	**739,886,343**	**400,637,763**	**376,242,897**	**776,880,660**
WATER AND NATURAL RESOURCES												
	FY 2024/25			**FY 2025/26**			**FY 2026/27**			**FY 2027/28**		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Programme 1: General Administration Planning and support Services												
SP 1.1 Human Resources Management	44,867,761	**0**	44,867,761	0	0	0	0	0	0	0	0	0
SP 1.2 Planning and support services	34,421,051	**0**	34,421,051	60,315,674	0	60,315,674	63,315,674	0	63,315,674	66,481,458	0	66,481,458
Sub Total	**79,288,812**	**0**	**79,288,812**	**60,315,674**	**0**	**60,315,674**	**63,315,674**	**0**	**63,315,674**	**66,481,458**	**0**	**66,481,458**
Programme 2: Water and Sanitation development and management												
SP 2.1 Rig Policy	0		**0**	-	-	-	**0**	**0**	-	**0**	**0**	**0**
SP 2.2 Borehole development	0	28,071,500	**28071500.35**	-	33,392,019	33,392,019	**0**	26,968,800	26,968,800	**0**	28,317,240	28,317,240
SP 2.3 Pending Bills	0	40,966,414	**40966414**	-	20,576,781	20,576,781	**0**	0	-	**0**	-	-
SP 2.4 KOICA counterpart funding	0	500,000,000	**500000000**	-	500,000,000	500,000,000	**0**	20,000,000	20,000,000	**0**	21,000,000	21,000,000
SP 2.5 Ward based projects	0	120,637,148	**120637148**	-	189,450,000	189,450,000	**0**	0	-	**0**	-	-
Sub Total	**0**	**689675062.4**	**689675062.4**	-	**743,418,800**	**743,418,800**	**0**	**46,968,800**	**46,968,800**	**0**	**49317240**	**49317240**
Total Water	**79,288,812**	**689,675,062**	**768,963,874**	**60,315,674**	**743,418,800**	**803,734,474**	**63,315,674**	**46,968,800**	**110,284,474**	**66,481,458**	**49,317,240**	**115,798,698**

Programme	Approved Estimates			Budget Estimates			Projections					
Sub Programme	FY 2024/25			FY 2025/26			FY 2026/27			FY 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Total Tourism and Water	**259,201,906**	**1,548,947,948**	**1,808,149,854**	**435,589,006**	**987,907,688**	**1,423,496,694**	**444,875,448**	**405,295,369**	**850,170,817**	**467,119,220**	**425,560,137**	**892,679,358**
Education												
Programmes	**2024/2025**			**2025/2026**			**2026/2027**			**2027/2028**		
	Current	Capital	**total**	**current**	**capital**	**total**	**Current**	**capital**	**total**	**Current**	**capital**	**total**
Programme 1: General Administration Planning and Support Services												
SP 1.1 Salaries and allowances	1,197,255,254	0	1,197,255,254	0.00	0	0.00	0.00	0	0.00	0.00	0.00	0.00
SP 1.2 Policy formulation	0	0	0	0	0	0.00	0	0	0.00	0.00	0.00	0.00
SP 1.3 Administration and support services	16,945,559	0	16,945,559	19,728,953.43	0	19,728,953.43	31,741,803.10	0	31,741,803.10	33,328,893.26	0.00	33,328,893.26
Sp4: Capacity building and stakeholders forum	0	0	0	0	0	0.00	0	0	0.00	0.00	0.00	0.00
Sp5: Planning and financial management	0	0	0	0	0	0.00	0	0	0.00	0.00	0.00	0.00
SP6: Purchase of motor vehicle	0	0	0	0	0	0.00	0	0	0.00	0.00	0.00	0.00
SP7: Pre feasibility studies	0	0	0	0	0	0.00	0	0	0.00	0.00	0.00	0.00
SP8: Good Governance	0	0	0	0	0	0.00	0	0	0.00	0.00	0.00	0.00
SP9: Pending Bills			0	0	27,311,784.0000	27,311,784.00	0	0	0.00	0.00	0.00	0.00
Total	**1,214,200,813**	**0**	**1,214,200,813**	**19,728,953**	**27,311,784**	**47,040,737**	**31,741,803**	**0**	**31,741,803**	**33,328,893**	**0**	**33,328,893**
Programme 2: Early Childhood Development Education												

Programme	Approved Estimates			Budget Estimates			Projections					
Sub Programme	FY 2024/25			FY 2025/26			FY 2026/27			FY 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Sp 2.1 Quality Assurance and Standards	0	0	-	0	0	0	0	0	0	0	0	0
Sp 2.2 Curriculum	0	0	-	0	0	0	0	0	0	0	0	0
Sp 2.3 learning materials	0	21,353,113	21,353,113	0	0	0	-	0	0	0	0	0
SP 2.4 Monitoring and evaluation	0	0	-	0	0	0	0	0	0	0	0	0
SP 2.5 Infrastructure development	0	143,495,988	143,495,988	0	0	0	0	55,712,500	55,712,500	-	58,498,125	58,498,125
Sub total	-	**164,849,101**	**164,849,101**	-	-	-	-	**55,712,500**	**55,712,500**	-	**58,498,125**	**58,498,125**
Programme 3: Education Support Programme												
Sp 3.1 Education support and bursary scheme	133,757,046	0	133,757,046	0	0	0	0	0	0	0	0	0
Sp 3.2 VTC Capitation	0	0	0	25,000,000	0	25,000,000	25,000,000		25,000,000	26,250,000	0	26,250,000
Sp 3.3 VTC infrastructure development	0	0	0	0	10,750,000	10,750,000	0	11,287,500	11,287,500	0	11,851,875	11,851,875
Sp 3.4 School Feeding Programme	30,000,000	0	30,000,000	40,000,000	-	40,000,000	30,000,000	0	30,000,000	31,500,000	0	31,500,000
Sp 3.5 Ward Based Projects	0	83,745,682	83,745,682	0	127,530,000	127,530,000	0	0	0	0	0	0
Sub total	**163,757,046**	**83,745,682**	**247,502,728**	**65,000,000**	**138,280,000**	**203,280,000**	**55,000,000**	**11,287,500**	**66,287,500**	**57,750,000**	**11,851,875**	**69,601,875**
Total	**1,377,957,859**	**248,594,783**	**1,626,552,642**	**84,728,953**	**165,591,784**	**250,320,737**	**86,741,803**	**67,000,000**	**153,741,803**	**91,078,893**	**70,350,000**	**161,428,893**
VOCATIONAL TRAINING												
							Projection FY 2026/27			**Projection FY 2027/28**		

Programme	Approved Estimates			Budget Estimates			Projections					
Sub Programme	FY 2024/25			FY 2025/26			FY 2026/27			FY 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
	Current	Capital	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**			
Programme 4: VTC General administration Planning and Policy Formulation												
SP 4.1 Policy formulation	0	0	-	0	0	0	0	0	0	0	0	0
SP 4.2 Administration and support services	7000000	0	7,000,000	8,925,000	0	8925000	6,912,150	0	6912150	7257757.5	0	7257757.5
Total Programme 4	**7,000,000**	**0**	**7,000,000**	**8,925,000**	**0**	**8,925,000**	**6,912,150**	**0**	**6,912,150**	**7,257,758**	**0**	**7,257,758**
Programme 5: Training and Skill Development												
Sp 5.1 Tuition support grant	0	0	0	0	0	-	0	0	-	0	0	0
Sp 5.2 Tools and equipment for VTC	0	0	0	0	0	-	0	0	-	0	0	0
Sp3: Construction and Renovation of VTC Infrastructure	0	46,100,000	46100000	0	0	-	0	0	-	0	0	0
Sp 5.3 Quality assurance and standards	0	0	0	0	0	-	0	0	-	0	0	0
SP5: Joint Vocational Training Graduation	0	0	0	0	0	-	0	0	-	0	0	0
SP 5.4 Capacity building for VTC instructors	0	0	0	0	0	-	0	0	-	0	0	0
SP 5.5 Monitoring and Evaluation	0	0	0	0	0	-	0	0	-	0	0	0
Total Programme 5	-	**46,100,000**	**46,100,000**	-	-	-	-	-	-	-	-	-
Total VTC	**7,000,000**	**46,100,000**	**53,100,000**	**8,925,000**	**0**	**8,925,000**	**6,912,150**	**0**	**6,912,150**	**7,257,758**	**0**	**7,257,758**
Total Education & VTC	**1,384,957,859**	**294,694,783**	**1,679,652,642**	**93,653,953**	**165,591,784**	**259,245,737**	**93,653,953**	**67,000,000**	**160,653,953**	**98,336,651**	**70,350,000**	**168,686,651**
Lands and Physical Planning												

Programme	Approved Estimates			Budget Estimates			Projections					
Sub Programme	FY 2024/25			FY 2025/26			FY 2026/27			FY 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
	2024/25			**2025/26**			**2026/27**			**2027/28**		
	Current	Capital	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Programme 1: General Administration, Planning and Support services												
SP 1.1 Human resource management	34,357,308		34,357,308	0.00	0	0.00	0.00	0	0.00	0.00	0.00	0.00
SP 1.2 Administrative and support services	11,121,305		11,121,305	16,224,947.25	0	16,224,947.25	19,405,446.76	0	19,405,446.76	20,375,719.10	0.00	20,375,719.10
SP 1.3 Capacity Building	5,000,000	0	5,000,000	9,450,000.00	0	9,450,000.00	9,922,500.00	0	9,922,500.00	10,418,625.00	0.00	10,418,625.00
SP 1.4 Land Registration	0	0	0	0	0	0.00	0	0	0.00	0.00	0.00	0.00
SP 1.5 Planning and Financial Management	0	0	0	2000000	0	2,000,000.00	0	0	0.00	0.00	0.00	0.00
SP 1.6 Policy and legal framework	0	0	0	0	0	0.00	0	0	0.00	0.00	0.00	0.00
Sub programme total	**50,478,613**	**0**	**50,478,613**	**27,674,947**	**0**	**27,674,947**	**29,327,947**	**0**	**29,327,947**	**30,794,344**	**0**	**30,794,344**
Programme 2: Land Development and Management												
SP 2.1 Physical and Land Use Plans	0	61,653,813	61,653,813	0	1,026,223.00	1,026,223.00	0	2,501,827	2,501,826.65	0.00	2,626,917.98	2,626,917.98
SP 2.2 Purchase of land for development	0	0	0	0	40,000,000.00	40,000,000.00	0	20,000,000	20,000,000.00	0.00	21,000,000.00	21,000,000.00
SP 2.3 Ward Based Projects	0	25,800,000	25,800,000	0	25,065,000.00	25,065,000.00	0	0.00	0.00	0.00	0.00	0.00

Programme	Approved Estimates			Budget Estimates			Projections					
Sub Programme	FY 2024/25			FY 2025/26			FY 2026/27			FY 2027/28		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
GIS Lab					30,000,000.00	30,000,000.00						
Supplier Credit and Other Infrastructure	0	3,307,692	3,307,692	0	0	0.00	0	7,092,343	7,092,343.00	0.00	7,446,960.15	7,446,960.15
Sub Total	-	**90,761,504**	**90,761,504**	-	**96,091,223**	**96,091,223**	-	**29,594,170**	**29,594,170**	-	**31,073,878**	**31,073,878**
Total	**50,478,613**	**90,761,504**	**141,240,117**	**27,674,947**	**96,091,223**	**123,766,170**	**29,327,947**	**29,594,170**	**58,922,116**	**30,794,344**	**31,073,878**	**61,868,222**
HOUSING												
	2024/25			**2025/26**			**2026/27**			**2027/28**		
	Current	Capital	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Programme 1 General Administration, Planning and Support services												
SP 1: salaries and emoluments	9,336,761	0	9,336,761	0	0	0	0	0	0	0	0	0
SP 2: Administrative Services	4,240,602	0	4,240,602	6,532,065	0	6,532,065	46,060,158	0	46,060,158	48,363,166	0	48,363,166
SP 4: Planning and Financial Management	500,000	0	500,000	525,000	0	525,000	551,250	0	551,250	578,813	0	578,813
SP 5: Policy and Legal Framework	0	0	0	2,871,133	0	2,871,133	3,014,690	0	3,014,690	3,165,425	0	3,165,425
Sub Total	**14,077,363**	**0**	**14,077,363**	**9,928,198**	**0**	**9,928,198**	**49,626,098**	**0**	**49,626,098**	**52,107,403**	**0**	**52,107,403**
Programme 2: Housing Development and Management												

Programme	Approved Estimates			Budget Estimates			Projections					
Sub Programme	FY 2024/25			FY 2025/26			FY 2026/27			FY 2027/28		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
SP 1: Housing Infrastructural Development	0	41,105,020	41,105,020	0	22,500,000.00	22,500,000	0	104,358,007	104,358,007	0	109,575,907	109,575,907
Housing Financing (grant)	68,945,965	0	68,945,965	0	0	0	0	0	0	0	0	0
KISIP Infrastructure grant-slum upgrading	0	390,103,157	390,103,157	18,500,000	297,400,190.00	315,900,190	17,500,000	297,400,170	314,900,170	18,375,000	312,270,179	330,645,179
Sub Total	**68,945,965**	**431,208,177**	**500,154,142**	**18,500,000**	**319,900,190**	**338,400,190**	**17,500,000**	**401,758,177**	**419,258,177**	**18,375,000**	**421,846,086**	**440,221,086**
Total	**83,023,328**	**431,208,177**	**514,231,505**	**28,428,198**	**319,900,190**	**348,328,388**	**67,126,098**	**401,758,177**	**468,884,275**	**70,482,403**	**421,846,086**	**492,328,489**

Bungoma Municipality

Programme	2024/25			2025/26			2026/27			2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme I: General Administration, Planning and Support services												
SP 1.1: Salaries and Personnel Emoluments	21,214,387	0	21,214,387	25,948,371	0	25,948,371	15,885,738	0	15,885,738	16,680,025	0	16,680,025
SP 1.2: Human Resource Capacity Development and Management	8,015,742	0	8,015,742	0	0	0	0	0	0	0	0	0
SP 1.3: General Administration and Support Services	6,321,225.00	0	6,321,225	0	0	0	8806127	0	8,806,127	9,246,433	0	9,246,433
SP 1.4: Planning and Financial Management	20,370,963		20,370,963	9,550,000	0	9,550,000	17,806,506	0	17,806,506	18,696,831	0	18,696,831
SP 1.5: Institutional Accountability,	0		0	0	0	0	0	0	0	0	0	0

Programme	Approved Estimates			Budget Estimates			Projections					
Sub Programme	FY 2024/25			FY 2025/26			FY 2026/27			FY 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Leadership, Efficiency and Effectiveness												
Sub total	**55,922,317**	**0**	**55,922,317**	**35,498,371**	**0**	**35,498,371**	**42,498,371**	**0**	**42,498,371**	**44,623,290**	**0**	**44,623,290**
Programme II: Urban Infrastructure Development and Management												
SP 2.1: Urban Transport and Infrastructure Development	0	55,065,924	55,065,924	8,750,000	55,065,924	63,815,924	8750 000	55,065,924	63,815,924	9,187,500	57,819,220	67,006,720
Sub Total	-	**55,065,924**	**55,065,924**	**8,750,000**	**55,065,924**	**63,815,924**	**8,750,000**	**55,065,924**	**63,815,924**	**9,187,500**	**57,819,220**	**67,006,720**
Programme III: Urban Environment, Health, Culture and Human Social Services												
SP 3.1: Urban Waste Management and Sanitation Services	0	0	0	0	20,326,103	20,326,103	-	19,686,103	19,686,103	0.00	20,670,408.15	20,670,408.15
SP 3.2: Urban greening and environment protection	0	145,500,000	145,500,000	0	0.00	-	-	-	-	0.00	0.00	0.00
Acquisition of Land for development	0	16,000,000	16,000,000	0	0.00	-	-	17,640,000	17,640,000	0.00	18,522,000.00	18,522,000.00
Ward Based Projects	0		0	0	0	-	-	-	-	0.00	0.00	0.00
Sub total	-	**161,500,000**	**161,500,000**	-	**20,326,103**	**20,326,103**	-	**37,326,103**	**37,326,103**	-	**39,192,408**	**39,192,408**
Total	**55,922,317.00**	**216,565,924.00**	**272,488,241.00**	**44,248,371.00**	**75,392,027.00**	**119,640,398.00**	**51,248,371.00**	**92,392,027.00**	**143,640,398.00**	**53,810,789.55**	**97,011,628.35**	**150,822,417.90**
Kimilili Municipality												
	2024/25			2025/26			2026/27			2027/28		

Programme	Approved Estimates			Budget Estimates			Projections					
Sub Programme	**FY 2024/25**			**FY 2025/26**			**FY 2026/27**			**FY 2027/28**		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Programme/Sub Programme	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme 1: Urban Governance												
SP1: General Adm planning and support services (Inclusive of salary)	15,562,683	0	15,562,683	16,859,126	0	16,859,126	23,600,426	0	23,600,426	24,780,447	0	24,780,447
SP2: Human resource	18,365,997	0	18,365,997	18,081,192	0	18,081,192	17,989,892	0	17,989,892	18,889,387	0	18,889,387
Sub Total	**33,928,680**	**0**	**33,928,680**	**34,940,318**	**0**	**34,940,318**	**41,590,318**	**0**	**41,590,318**	**43,669,834**	**0**	**43,669,834**
Programme 2: Urban Infrastructure Development and management												
Infrastructure. Housing and public works	8,750,000	45,368,215	54,118,215	8,750,000.00	45,368,215	54,118,215	8,750,000.00	45,368,215	54,118,215	9,187,500	47,636,626	56,824,126
Infrastructure and civil works		5,290,680	5,290,680	0	39,727,742	39,727,742	0	29,627,742	29,627,742	0	31,109,129	31,109,129
Other Infrastructure		2,000,000	2,000,000	0	2,000,000	2,000,000	0	2,100,000	2,100,000	0	2,205,000	2,205,000
Sub Total	**8,750,000**	**52,658,895**	**61,408,895**	**8,750,000**	**87,095,957**	**95,845,957**	**8,750,000**	**77,095,957**	**85,845,957**	**9,187,500**	**80,950,755**	**90,138,255**
Total Kimilili	**42,678,680**	**52,658,895**	**95,337,575**	**43,690,318**	**87,095,957**	**130,786,275**	**50,340,318**	**77,095,957**	**127,436,275**	**52,857,334**	**80,950,755**	**133,808,089**

Trade												
	2024/25			**2025/26**			**2026/27**			**2027/28**		
	Current	Capital	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Programme 1: General Administration and Support Services												

Programme / Sub Programme	Approved Estimates FY 2024/25			Budget Estimates FY 2025/26			Projections FY 2026/27			FY 2027/28		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
SP 1.1 Human Resource Development and Management	29,311,973	0	29,311,973	0	0	0	0	0	0	0	0	0
SP 1.2 Planning and Support Services	5,692,820	0	5,692,820	5,977,461	0	5,977,461	6,276,334	0	6,276,334	6,590,151	0	6,590,151
SP 1.3 Administrative Services	4,593,398	0	4,593,398	14,309,583	0	14,309,583	16,041,909	0	16,041,909	16,844,004	0	16,844,004
Total Programme	**39,598,191**	**0**	**39,598,191**	**20,287,044**	**0**	**20,287,044**	**22,318,243**	**0**	**22,318,243**	**23,434,155**	**0**	**23,434,155**
Programme 2: Trade and Enterprise Development												
SP 2.1 Business Loan	0	30,963,496	30,963,496	20,000,000	0.00	20,000,000	20,000,000		20,000,000	0	0	0
Total Programme	-	**30,963,496**	**30,963,496**	**20,000,000**	-	**20,000,000**	**20,000,000**	-	**20,000,000**	-	-	-
Programme 3: Market Infrastructure Development and Management												
SP 3.1 Market Infrastructure	0	201,353,577	201,353,577	0	0.00	0.00	0	51,362,444.00	51,362,444.00	0.00	53,930,566.20	53,930,566.20
SP 3.2 Ward Based Projects	0	58,002,932	58,002,932	0	81,590,000.00	81,590,000.00	0	0.00	0.00	0.00	0.00	0.00
Pending Bills		13,917,051	13,917,051	0	13,308,340	13,308,340.00	0	0	0.00	0.00	0.00	0.00
Total Programme	-	**273,273,560**	**273,273,560**	-	**94,898,340**	**94,898,340**	-	**51,362,444**	**51,362,444**	-	**53,930,566**	**53,930,566**
Total Vote	**39,598,191**	**304,237,056**	**343,835,247**	**40,287,044**	**94,898,340**	**135,185,384**	**42,318,243**	**51,362,444**	**93,680,687**	**23,434,155**	**53,930,566**	**77,364,721**

Programme	Approved Estimates			Budget Estimates			Projections					
Sub Programme	FY 2024/25			FY 2025/26			FY 2026/27			FY 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Energy												
	2024/25			2025/26			2026/27			2027/28		
	Current	Capital	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Programme 1: General Administration and Support Services												
SP 1.1 Human Resource Development and Management	5,321,036	0	5,321,036	0	0	0	0	0	0	0	0	0
SP 1.2 Planning and Support Services	10,000,000		10,000,000			0	17131565	0	17,131,565	17,988,143	0	17,988,143
SP 1.3 Administrative Services	8,223,506	0	8,223,506	4,818,822	0	4,818,822	7,167,257	0	7,167,257	7,525,620	0	7,525,620
Sub Total	**23,544,542**	**0**	**23,544,542**	**4,818,822**	**0**	**4,818,822**	**24,298,822**	**0**	**24,298,822**	**25,513,763**	**0**	**25,513,763**
Programme 2: Energy Development and Management												
SP 2.1 Energy access	**0**	15,033,314	**15,033,314**	**17,600,000**	21,372,408.00	38,972,408	-	9,797,679.00	9,797,679	0	10,287,563	10,287,563
SP 2.2 Infrastructure and Other Civil Works	0	0	**0**	**0**	48000000	48,000,000	0	0	0	0	0	0
SP 2.3. Supplier Credit	**0**	11035318	**11,035,318**	**0**	0	0	0	0	0	0	0	0
SP 2.3 REREC		45,000,000	**45,000,000**	**0**	45,000,000.00	45,000,000	0	0.00	0	0	0	0
Sub Total	-	**71,068,632**	**71,068,632**	**17,600,000**	**114,372,408**	**131,972,408**	-	**9,797,679**	**9,797,679**	-	**10,287,563**	**10,287,563**
Total Expenditure	**23,544,542**	**71,068,632**	**94,613,174**	**22,418,822**	**114,372,408**	**136,791,230**	**24,298,822**	**9,797,679**	**34,096,501**	**25,513,763**	**10,287,563**	**35,801,326**

Programme	Approved Estimates			Budget Estimates			Projections					
Sub Programme	FY 2024/25			FY 2025/26			FY 2026/27			FY 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Industry												
	2024/25			**2025/26**			**2026/27**			**2027/28**		
	Current	Capital	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Programme 1: General Administration and Support Services												
SP 1.1 Human Resource Development and Management	1,872,540	0	1,872,540	0	0	0	0	0	0	0	0	0
SP 1.2 Planning and Support Services	4,826,000	0	4,826,000	5,067,300	0	5,067,300	5,320,665	0	5,320,665	5,586,698	0	5,586,698
SP 1.3 Administrative Services	8,102,466	0	8,102,466	10,520,276	0	10,520,276	13,641,955	0	13,641,955	14,324,053	0	14,324,053
Total Programme	**14,801,006**	**0**	**14,801,006**	**15,587,576**	**0**	**15,587,576**	**18,962,620**	**0**	**18,962,620**	**19,910,751**	**0**	**19,910,751**
Programme 2: Industrial Investment and Development												
SP 2.1 Industrial Development	0	20,000,000	20,000,000	0	40,000,000	40,000,000	0	40,000,000	40,000,000	0	42,000,000	42,000,000
AIG Industrial Grant		194,548,890	194,548,890		133,368,420	133,368,420			0	0	0	0
Total Programme	-	**214,548,890**	**214,548,890**	-	**173,368,420**	**173,368,420**	-	**40,000,000**	**40,000,000**	-	**42,000,000**	**42,000,000**
Total Industry	**14,801,006**	**214,548,890**	**229,349,896**	**15,587,576**	**173,368,420**	**188,955,996**	**18,962,620**	**40,000,000**	**58,962,620**	**19,910,751**	**42,000,000**	**61,910,751**
Grand Total	**77,943,739**	**589,854,578**	**667,798,317**	**78,293,442**	**382,639,168**	**460,932,610**	**85,579,685**	**101,160,123**	**186,739,808**	**68,858,669**	**106,218,129**	**175,076,798**

Programme	Approved Estimates			Budget Estimates			Projections					
Sub Programme	FY 2024/25			FY 2025/26			FY 2026/27			FY 2027/28		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Roads and Public Works												
Sub-Programmes	**2024/25**			**2025/26**			**2026/27**			**2027/28**		
	current	capital	**total**	**current**	**capital**	**total**	**current**	**capital**	**total**	**current**	**capital**	**total**
Programme 1: General Administration, Planning, and Support Services												
SP 1.1 Capacity Development and Motivation	91,264,624	0	91,264,624	0	0	0	0	0	0	0	0	0
SP 1.2 Administration Services	39,612,314	0	39,612,314	45,759,393	0	45,759,393	45,759,393	0	45,759,393	48,047,363	0	48,047,363
SP 1.3 Financial Services, Planning and Stewardship	0	0	0	0	0	0	0	0	0	0	0	0
Total Programme 1	**130,876,938**	**0**	**130,876,938**	**45,759,393**	**0**	**45,759,393**	**45,759,393**	**0**	**45,759,393**	**48,047,363**	**0**	**48,047,363**
Programme 2: Transport Infrastructure Development and Management												
SP 2.1 Construction of Roads Bridges and Drainage Works	0	549,500,000	549,500,000	0	229,972,622	229,972,622	0	44,747,567	44,747,567	0	46,984,945	46,984,945
SP 2.2 Maintenance of Roads	0	136,500,000	136,500,000	0	54,071,081	54,071,081	0	40,241,250	40,241,250	0	42,253,313	42,253,313
SP2.3: Rehabilitation of Roads, Bridges and Drainage Works	0	12,000,000	12,000,000	0	0	0	0	43,187,778	43,187,778	0	45,347,167	45,347,167
Ward Based Projects		645,892,712	645,892,712	0	769,765,000	769,765,000	0	0	0	0	0	0
Pending Bills		118,647,856	118,647,856	0	53,291,204	53,291,204	0	0	0	0	0	0
Grant: Fuel Levy		184,554,999	184,554,999	0	184,554,999	184,554,999	0	184,554,999	184,554,999	0	193,782,749	193,782,749

Programme	Approved Estimates			Budget Estimates			Projections					
Sub Programme	FY 2024/25			FY 2025/26			FY 2026/27			FY 2027/28		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Total Programme 2	-	**1,647,095,567**	**1,647,095,567**	-	**1,291,654,906**	**1,291,654,906**	-	**312,731,594**	**312,731,594**	-	**328,368,174**	**328,368,174**
Programme 3: Building Standards and Quality Assurance												
SP 3.1 Building Standards and Research	0		0		0	0		0.00	0.00	0.00	0.00	0.00
Total Programme 3	-	-	-	-	-	-	-	-	-	-	-	-
Programme 4 : Public and Transport Safety												
SP4.1: Fire Risk Management	0		0		0	0	0	0	0	0	0	0
SP4.2: Transport Safety	0		0			0			0	0	0	0
SP4.3: Air Transport	0		0			0			0	0	0	0
SP4.4: Railway Transport	0		0			0			0	0	0	0
Total Programme 4	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total	**130,876,938**	**1,647,095,567**	**1,777,972,505**	**45,759,393**	**1,291,654,906**	**1,337,414,299**	**45,759,393**	**312,731,594**	**358,490,987**	**48,047,363**	**328,368,174**	**376,415,536**

Gender, Culture

	FY 2024/25			FY 2025/26			FY 2026/27			FY 2027/28		
	Current	capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme 1: General Administration, planning and support services												
SP 1.1 Compensation to Employees	51,959,860		51,959,860	0	0	0	0	0	0	0	0	0
SP 1.2 Planning and Budgeting			0	0	0	0	0	0	0	0	0	0
SP 1.3 Utility for office operations	0	0	0	0	0	0	0	0	0	0	0	0
SP 1.4 Administrative service management	17,896,491	0	17,896,491	14,701,462	0	14,701,462	24,446,018	0	24,446,018	25,668,319	0	25,668,319
Sub Total	**69,856,351**	**0**	**69,856,351**	**14,701,462**	**0**	**14,701,462**	**24,446,018**	**0**	**24,446,018**	**25,668,319**	**0**	**25,668,319**

Programme	Approved Estimates			Budget Estimates			Projections					
Sub Programme	FY 2024/25			FY 2025/26			FY 2026/27			FY 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme 2: Cultural Development and Management												
SP 2.1 Participate in KICOSCA and EALASCA games	9,646,120		9,646,120	27,331,062.00	0	27,331,062.00	18,086,506.00		18,086,506.00	18,990,831.30	0.00	18,990,831.30
SP 2.2 Participate Kenya music cultural festival			0	0	0	0.00			0.00	0.00	0.00	0.00
SP 2.3 Hold herbal medicine day			0	0	0	0.00			0.00	0.00	0.00	0.00
SP 2.4 Liquor and licensing enforcement exercise			0	0	0	0.00			0.00	0.00	0.00	0.00
SP 2.5 Construction of Sang'alo Multipurpose Hall		10,179,983	10,179,983	0	7,095,126	7,095,126.00		8,209,390.00	8,209,390.00	0.00	8,619,859.50	8,619,859.50
SP 2.6 Youth Programme			0	0	0	0.00		0	0.00	0.00	0.00	0.00
Sub Total	**9,646,120**	**10,179,983**	**19,826,103**	**27,331,062**	**7,095,126**	**34,426,188**	**18,086,506**	**8,209,390**	**26,295,896**	**18,990,831**	**8,619,860**	**27,610,691**
Programme 3: Gender Equity and Social Protection												
SP 3.1 Operations of GTWG	0		-	**500,000**		**500,000**			-	-	-	-
SP 3.2 Gender based violence response programs(16 days of activism against women)	0		-			**0**			-	-	-	-
SP 3.3 Mark and celebrate international Womens Day	0		-			**0**			-	-	-	-
SP 3.4 Mark and celebrate international Disability day	0		-			**0**			-	-	-	-
SP 3.5 Disability Empowerment program	0	0	-		5,125,000	**5,125,000**	5,000,000		5,000,000	5,250,000	-	5,250,000

Programme	Approved Estimates			Budget Estimates			Projections					
Sub Programme	FY 2024/25			FY 2025/26			FY 2026/27			FY 2027/28		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
SP 3.6 Women Empowerment program	0	820,017	820,017		5,125,000	**5,125,000**	5,000,000		5,000,000	5,250,000	-	5,250,000
Pending Bills	4,753,352	959,040	5,712,392		0	**0**		0	-	-	-	-
Sub Total	**4,753,352**	**1,779,057**	**6,532,409**	**500,000**	**10,250,000**	**10,750,000**	**10,000,000**	-	**10,000,000**	**10,500,000**	-	**10,500,000**
Total Gender & Culture	**84,255,823**	**11,959,040**	**96,214,863**	**42,532,524**	**17,345,126**	**59,877,650**	**52,532,524**	**8,209,390**	**60,741,914**	**55,159,150**	**8,619,860**	**63,779,010**
YOUTH AND SPORTS												
	FY 2024/25			**FY 2025/26**			**FY 2026/27**			**FY 2026/27**		
	Current	**capital**	**Total**	**current**	**capital**	**Total**	**current**	**capital**	**Total**	**current**	**capital**	**Total**
Programme 1: General Administration, planning and support services												
SP 1.1 Compensation to Employees	11,145,587		11,145,587	0		0	0		0	0	0	0
SP 1.2 Planning and Budgeting	830,126		830,126	871,632		871,632	915,214		915,214	960,975	0	960,975
SP 1.3 Utility for office operations	520,000		520,000	546,000		546,000	573,300		573,300	601,965	0	601,965
SP 1.4 Administrative service management	8,506,229		8,506,229	21,790,750		21,790,750	20,973,858		20,973,858	22,022,551	0	22,022,551
Sub Total	**21,001,942**	**0**	**21,001,942**	**23,208,382**	**0**	**23,208,382**	**22,462,372**	**0**	**22,462,372**	**23,585,491**	**0**	**23,585,491**
Programme 2: Sports and Talent Development												
SP 2.1 Construction of phase 1 Masinde Muliro stadium	0	58,430,681	58,430,681		0	0		0	0	0	0	0

Programme Sub Programme	Approved Estimates FY 2024/25			Budget Estimates FY 2025/26			Projections FY 2026/27			FY 2027/28		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
SP 2.2 Completion and equipping of phase 1and phase 11 of High-Altitude Training centre	0	95,386,387	95,386,387		0	0		0	0	0	0	0
SP 2.3 Boards and Committees (Operations Cost)	10,390,000		10,390,000	14,920,200	**0**	14,920,200	**15,666,210.00**	**0**	15,666,210	16,449,521	0	16,449,521
Pending Bills		21,696,770	21,696,770			0			0	0	0	0
Sub Total	**10,390,000**	**175,513,838**	**185,903,838**	**14,920,200**	**0**	**14,920,200**	**15,666,210**	**0**	**15,666,210**	**16,449,521**	**0**	**16,449,521**
Programme 3: Sports and Talent Development												
SP 3.1 Sports Facility development and management	0		0			-			0	0	0	0
SP 3.2 Project supervision						-			0	0	0	0
SP 3.3 Youth Empowerment fund				30,000,000	3,780,000	33,780,000	20,000,000	5,000,000	25,000,000	210 000 00	525 00 00	262 500 00
Sub Total	**0**	**0**	**0**	**30,000,000**	**3,780,000**	33,780,000	**20,000,000**	**5,000,000**	25,000,000	210 000 00	525 00 00	262 500 00
Total Youth & Sports	**31,391,942**	**175,513,838**	**206,905,780**	**68,128,582**	**3,780,000**	**71,908,582**	**58,128,582**	**5,000,000**	**63,128,582**	**61,035,011**	**5,250,000**	**66,285,011**
4917-total	**115,647,765**	**187,472,877**	**303,120,643**	**110,661,106**	**21,125,126**	**131,786,232**	**110,661,106**	**13,209,390**	**123,870,496**	**116,194,161**	**13,869,860**	**130,064,021**

Health & Sanitation

	2024/25			2025/26			2026/27			2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total

Programme	Approved Estimates			Budget Estimates			Projections					
Sub Programme	FY 2024/25			FY 2025/26			FY 2026/27			FY 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme 1: General Administration Planning and Support Services												
SP 1.1 Health Administrative and support services	2,725,991,783	0	2,725,991,783	0	0	0	0	0	0	0	0	0
SP 1.2 Leadership and Governance.	69,826,750	0	69,826,750	71,864,376	0	71,864,376	75,457,594	0	75,457,594	79,230,474	0	79,230,474
SP 1.3 Health Policy	1,000,000	0	1,000,000	1,025,000	0	1,025,000	1,076,250	0	1,076,250	1,130,063	0	1,130,063
SP 1.4 Human resource management	3,820,000	0	3,820,000	3,915,500	0	3,915,500	4,111,275	0	4,111,275	4,316,839	0	4,316,839
SP 1.5 Infrastructural development	0	189,045,810	189,045,810	0	175,033,801	175,033,801	0	422,963,801	422,963,801	0	444,111,991	444,111,991
Sub Total	**2,800,638,533**	**189,045,810**	**2,989,684,343**	**76,804,876**	**175,033,801**	**251,838,677**	**80,645,119**	**422,963,801**	**503,608,920**	**84,677,375**	**444,111,991**	**528,789,366**
Programme 2: Preventive and Promotive												
SP 2.1 Communicable and Non-communicable disease control	21,000,000	-	21,000,000	22,050,000		22,050,000	23,152,500		23,152,500	24,310,125	-	24,310,125
SP 2.2 Community health strategy	5,880,000	-	5,880,000	6,174,000		6,174,000	6,482,700		6,482,700	6,806,835	-	6,806,835
SP 2.3 Health promotion	3,150,000	-	3,150,000	3,307,500		3,307,500	3,472,875		3,472,875	3,646,519	-	3,646,519
SP 2.4 Reproductive, Maternal,Newborn, Child, And Adolescent Health.	15,750,000	-	15,750,000	16,143,750		16,143,750	16,950,938		16,950,938	17,798,484	-	17,798,484
SP 2.5 public health	6,282,660	-	6,282,660	6,596,793		6,596,793	6,926,633		6,926,633	7,272,965	-	7,272,965

Programme	Approved Estimates			Budget Estimates			Projections					
Sub Programme	FY 2024/25			FY 2025/26			FY 2026/27			FY 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
SP 2.6 Specialized materials and supplies	614,713,465	-	614,713,465	897,839,158		897,839,158	898,496,779		898,496,779	943,421,618	-	943,421,618
Total Programme	**666,776,125**	-	**666,776,125**	**952,111,201**	-	**952,111,201**	**955,482,424**	-	**955,482,424**	**1,003,256,546**	-	**1,003,256,546**
Programme 3: Curative Health Services.												
SP 3.1 Routine medical services	96,319,898	0	96,319,898	200,045,610	0	200,045,610	106,192,688	0	106,192,688	111,502,322	0	111,502,322
SP3. 2 Referral Strategy	6,380,000	0	6,380,000	6,699,000	0	6,699,000	7,033,950	0	7,033,950	7,385,648	0	7,385,648
Grants: DANIDA	13,698,750	0	13,698,750	13,698,750	0	13,698,750	13,698,750	0	13,698,750	14,383,688	0	14,383,688
UNICEF	1,571,000	0	1,571,000	1,571,000	0	1,571,000	1,571,000	0	1,571,000	1,649,550	0	1,649,550
SHIF Reimbursement	105,600,000		105,600,000	105,600,000	0	105,600,000	105,600,000	0	105,600,000	110,880,000	0	110,880,000
UNFPA	7,400,000		7,400,000	7,400,000	0	7,400,000	7,400,000	0	7,400,000	7,770,000	0	7,770,000
Community Health Promoters	107,400,000		107,400,000	107,400,000	0	107,400,000	107,400,000	0	107,400,000	112,770,000	0	112,770,000
Total Programme	**338,369,648**	**0**	**338,369,648**	**442,414,360**	**0**	**442,414,360**	**348,896,388**	**0**	**348,896,388**	**366,341,207**	**0**	**366,341,207**
Programme 4: Health Infrastructure Development and Management												
Sub Programme 1: Health Infrastructure	0	62,000,000	62,000,000	0	50,000,000	50,000,000	0	250,000,000	250,000,000	0	262500000	262500000

Programme	Approved Estimates			Budget Estimates			Projections					
Sub Programme	FY 2024/25			FY 2025/26			FY 2026/27			FY 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Development and Management												
Total Programme	-	**62,000,000**	**62,000,000**	-	**50,000,000**	**50,000,000**	-	**250,000,000**	**250,000,000**	-	**262,500,000**	**262,500,000**
Programme 5: Sanitation Management												
Sub Programme 1: Public Sanitation	1,248,350	0	1,248,350	368,943	0	368,943	1,368,943	0	1,368,943	1,437,390	0	1,437,390
Sub Programme 2: School and Market Sanitation	0	0	0	0	0	0	0	0	0	0	0	0
Sub Programme 3: Sanitation Infrastructure	0	8,429,894	8,429,894	0		0	0	0	0	0	0	0
Total Programme	**1,248,350**	**8,429,894**	**9,678,244**	**368,943**	**0**	**368,943**	**1,368,943**	**0**	**1,368,943**	**1,437,390**	**0**	**1,437,390**
Grand Total	**3,807,032,656**	**259,475,704**	**4,066,508,360**	**1,471,699,380**	**225,033,801**	**1,696,733,181**	**1,386,392,874**	**672,963,801**	**2,059,356,675**	**1,455,712,518**	**706,611,991**	**2,162,324,509**

Finance and Economic Planning

Programme	FY 2024/25			FY 2025/26			FY 2026/27			FY 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme 1: General Administration, Planning and Support Services												
SP 1.1 Personnel costs	377,732,926	0	377,732,926	0	0	0	0	0	0	0	0	0
SP 1.2 Administration Services	143,824,113	0	143,824,113	90,063,482	0	90,063,482	143,086,784	0	143,086,784	150,241,123	0	150,241,123
SP 1.3 Employer Contribution for Staff Pension	418,621,457	0	418,621,457	0	0	0	0	0	0	0	0	0

Programme	Approved Estimates			Budget Estimates			Projections					
Sub Programme	FY 2024/25			FY 2025/26			FY 2026/27			FY 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
SP 1.4: Staff development and Training	1,091,500	0	1,091,500	20,000,000	0	20,000,000	15,000,000	0	15,000,000	15,750,000	0	15,750,000
Total Programme 1	**941,269,996**	**0**	**941,269,996**	**110,063,482**	**0**	**110,063,482**	**158,086,784**	**0**	**158,086,784**	**165,991,123**	**0**	**165,991,123**
Programme 2: County Planning Management												
SP 2.1 Economic Policy and County Planning Services	19,400,764	0	19,400,764	20,370,802	0	20,370,802	21,389,342	0	21,389,342	22,458,809	0	22,458,809
SP 2.2 Budgeting	47,465,600	0	47,465,600	19,643,880	0	19,643,880	20,626,074	0	20,626,074	21,657,378	0	21,657,378
SP 2.3 Monitoring and Evaluation	10,424,292	0	10,424,292	7,785,507	0	7,785,507	8,174,782	0	8,174,782	8,583,521	0	8,583,521
SP 2.4 Resource Mobilization Strategies	0	0	0	5,000,000	0	5,000,000	5,000,000	0	5,000,000	5,250,000	0	5,250,000
SP 2.5 Enforcement of Revenue Collection	0	0	0	5,000,000	0	5,000,000	5,000,000	0	5,000,000	5,250,000	0	5,250,000
Total Programme 2	**77,290,656**	**0**	**77,290,656**	**57,800,189**	**0**	**57,800,189**	**60,190,198**	**0**	**60,190,198**	**63,199,708**	**0**	**63,199,708**
Programme 3: County Financial Service Management												
SP 3.1 Revenue Mobilization	40,192,006	0	40,192,006	26,561,606	0	26,561,606	27,889,686	0	27,889,686	29,284,171	0	29,284,171
SP 3.2 Accounting Services	18,335,192	0	18,335,192	14,751,952	0	14,751,952	15,489,550	0	15,489,550	16,264,027	0	16,264,027
SP 3.3 Audit Services	15,586,467	0	15,586,467	14,820,190	0	14,820,190	15,561,200	0	15,561,200	16,339,259	0	16,339,259

Programme	Approved Estimates			Budget Estimates			Projections					
Sub Programme	FY 2024/25			FY 2025/26			FY 2026/27			FY 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
SP 3.4 Supply Chain Services	16,524,147	0	16,524,147	15,524,147	0	15,524,147	16,300,354	0	16,300,354	17,115,372	0	17,115,372
SP 3.5 Statistics	10,000,000	0	10,000,000	9,500,000	0	9,500,000	9,975,000	0	9,975,000	10,473,750	0	10,473,750
Total Programme 3	**100,637,812**	**0**	**100,637,812**	**81,157,895**	**0**	**81,157,895**	**85,215,790**	**0**	**85,215,790**	**89,476,579**	**0**	**89,476,579**
Programme 4: Service Delivery and Organizational transformation												
SP 4.1 Car Loans	30,000,000		30,000,000	**0**	**0**	-	0	0	-	-	-	-
SP 4.2 Investment Initiative			-	**0**	**0**	-	0	0	-	-	-	-
SP 4.3 Special Coordination Unit	24,290,307		24,290,307	135,450,000	0	135,450,000	25,504,822	0	25,504,822	26,780,063	-	26,780,063
SP 4.4 Maintenance of computer, software and networks - Revenue System		37,467,365	37,467,365	0	25,000,000	25,000,000	0	25,000,000	25,000,000	-	26,250,000	26,250,000
SP 4.5 System Enhancement		10,000,000	10,000,000	0	0	-	0	15,000,000	15,000,000	-	15,750,000	15,750,000
SP 4.6 Emergency Fund	**0**	100,355,038	100,355,038	0	100,000,000	100,000,000	0	100,000,000	100,000,000	-	105,000,000	105,000,000
Grants: Equalization Fund		58,779,835	58,779,835	0	0	-	0	0	-	-	-	-
Other Infrastructure			-	0	100000000	100,000,000	0	0	-	-	-	-
Health Management System			-	0	0	-	0	0	-	-	-	-
Total Programme 4	**54,290,307**	**206,602,238**	**260,892,545**	**135,450,000**	**225,000,000**	**360,450,000**	**25,504,822**	**140,000,000**	**165,504,822**	**26,780,063**	**147,000,000**	**173,780,063**

Programme	Approved Estimates			Budget Estimates			Projections					
Sub Programme	FY 2024/25			FY 2025/26			FY 2026/27			FY 2027/28		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
TOTAL VOTE	**1,173,488,771**	**206,602,238**	**1,380,091,009**	**384,471,566**	**225,000,000**	**609,471,566**	**328,997,595**	**140,000,000**	**468,997,595**	**345,447,474**	**147,000,000**	**492,447,474**
3.6.1.14 Public Service Management and Administration & Office of the County Secretary												
Public Service Management & Administration												
Programme	**2024/25**			**2025/26**			**2026/27**			**2027/28**		
	Current	Capital	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Programme 1: General Administration, Planning and Support Services												
SP 1.1 Salaries	435,955,252	0	435,955,252	0	0	0	0	0	0	0	0	0
SP 1.2 Utilities	150,000	0	150,000	157,500	0	157,500	165,375	0	165,375	173,644	0	173,644
SP 1.3 Maintenance	5,065,905	0	5,065,905	5,192,553	0	5,192,553	5,452,180	0	5,452,180	5,724,789	0	5,724,789
SP 1.4 Operations	55,340,313	0	55,340,313	69,886,608	0	69,886,608	159,508,592	0	159,508,592	167,484,022	0	167,484,022
SP 1.5 Contracted security and cleaning services	67,179,450		67,179,450	31,358,936	0	31,358,936	67,179,450	0	67,179,450	70,538,423	0	70,538,423
SP 1.6 Purchase of uniforms	2,000,000		2,000,000	2,050,000	0	2,050,000	2,152,500	0	2,152,500	2,260,125	0	2,260,125
SP 1.7 Medical insurance	200,000,000		200,000,000	200,000,000	0	200,000,000	200,000,000	0	200,000,000	210,000,000	0	210,000,000
SP 1.8 National holidays	10,000,000		10,000,000	10,500,000	0	10,500,000	11,025,000	0	11,025,000	11,576,250	0	11,576,250

Programme	Approved Estimates			Budget Estimates			Projections					
Sub Programme	FY 2024/25			FY 2025/26			FY 2026/27			FY 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
SP 1.9 Infrastructure Development		12,441,686	12,441,686	0	41,223,504	41,223,504	0	-	0	0	0	0
SP 1.10 Devolved units	8,265,905		8,265,905	8,472,553	0	8,472,553	22,500,000	0	22,500,000	23,625,000	0	23,625,000
KDSP	44,253,138		44,253,138	37,500,000	352,500,000	390,000,000	37,500,000	352,500,000	390,000,000	39,375,000	370,125,000	409,500,000
Pending bills		21,000,000	21,000,000	0	0	0	0	0	0	0	0	0
Total Programme 1	**828,209,963**	**33,441,686**	**861,651,649**	**365,118,150**	**393,723,504**	**758,841,654**	**505,483,097**	**352,500,000**	**857,983,097**	**530,757,252**	**370,125,000**	**900,882,252**
Programme 2: Public Participation, Civic Education and outreach services												
Sub programme 1: Public participation	0	0	0			0			0	0	0	0
Sub programme 2: Civic education	5,000,000	0	5000000	5,000,000	0	5000000	5,512,500	0	5512500	5,788,125	0	5788125
Total Programme 2	**5,000,000**	**0**	**5,000,000**	**5,000,000**	**0**	**5,000,000**	**5,512,500**	**0**	**5,512,500**	**5,788,125**	**0**	**5,788,125**
Programme 3: Service delivery and organizational transformation												
SP 3.1 Service Delivery and Organizational Transformation	0		0	0	0	0	0	0	0	0	0	0
Total Programme 3	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL VOTE	**833,209,963**	**33,441,686**	**866,651,649**	**370,118,150**	**393,723,504**	**763,841,654**	**510,995,597**	**352,500,000**	**863,495,597**	**536,545,377**	**370,125,000**	**906,670,377**
Office of the County Secretary												
	Current	Capital	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**

Programme	Approved Estimates			Budget Estimates			Projections					
Sub Programme	FY 2024/25			FY 2025/26			FY 2026/27			FY 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme 1: General Administration, Planning and Support Services												
SP 1.1 Payroll cleaning	0	0	0	0		-	0		-	-	-	-
SP 1.2 Human Resource Management	5,600,000	0	5600000	6,315,863,185		6,315,863,185	6,300,406,775		6,300,406,775	6,615,427,114	-	6,615,427,114
SP 1.3 Records management	4,892,167	0	4892167	5,250,000		5,250,000	5,512,500		5,512,500	5,788,125	-	5,788,125
SP 1.4 Utilities and maintenance			0	2,000,000		2,000,000	2,100,000		2,100,000	2,205,000	-	2,205,000
SP 1.5 Administration support	18,049,996		18049996	64,641,980		64,641,980	30,756,433		30,756,433	32,294,255	-	32,294,255
Devolution Support Programme	0		0	0		-	0		-	-	-	-
Sub Total	**28,542,163**	**0**	**28,542,163**	**6,387,755,165**	**0**	**6,387,755,165**	**6,338,775,708**	**0**	**6,338,775,708**	**6,655,714,493**	**0**	**6,655,714,493**
Programme 2: General Administration, Planning and Support Services County Attorney												
SP 2.1 Utilities	100,000		100,000	105,000		105,000	110,250	0	110,250	115,763	0	115,763
SP 2.2 Maintenance	7,000,000		7,000,000	7,350,000		7,350,000	7,717,500	0	7,717,500	8,103,375	0	8,103,375
SP 2.3 Operations	3,600,408		3,600,408	6,759,028		6,759,028	7,096,980	0	7,096,980	7,451,829	0	7,451,829
SP 2.4 Legal fees	8,500,000		8,500,000	8,500,000		8,500,000	9,371,250	0	9,371,250	9,839,813	0	9,839,813
Pending bills	20,868,444		20,868,444	0		0	0	0	0	0	0	0

Programme Sub Programme	Approved Estimates FY 2024/25			Budget Estimates FY 2025/26			Projections FY 2026/27			FY 2027/28		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Total Programme 2	**40,068,852**	**0**	**40,068,852**	**22,714,028**	**0**	**22,714,028**	**24,295,980**	**0**	**24,295,980**	**25,510,779**	**0**	**25,510,779**
Programme 3: Public sector information and communication technology management												
Sub programme 1: ICT infrastructure	10,000,000	0	10,000,000	10,000,000	0	10,000,000	11,025,000	0	11,025,000	11,576,250	0	11,576,250
Total Programme 3	**10,000,000**	**0**	**10,000,000**	**10,000,000**	**0**	**10,000,000**	**11,025,000**	**0**	**11,025,000**	**11,576,250**	**0**	**11,576,250**
TOTAL VOTE	**78,611,015**	**0**	**78,611,015**	**6,420,469,193**	**0**	**6,420,469,193**	**6,374,096,688**	**0**	**6,374,096,688**	**6,692,801,522**	**0**	**6,692,801,522**

Governor's

	2024/25			2025/26			2026/27			2027/28		
	Current	Capital	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Programme 1: General Administration, Planning and Support Services												
SP 1.1 County budget and economic forum	0	0	-	0	0	-	0	0	-	-	-	-
SP 1.2 Public consultative meetings	0	0	-	0	0	-	0	0	-	-	-	-
SP 1.3 Feasibility Studies/ advisory services	0	0	-	0	0	-	0	0	-	-	-	-
SP 1.4 Utilities	250,000		250,000	262,500	0	262,500	275,625	0	275,625	289,406	-	289,406
SP 1.5 Operations and other departmental programs	72,543,816		72,543,816	137,284,888	0	137,284,888	152,700,944	0	152,700,944	160,335,991	-	160,335,991
SP 1.6 Maintenance			-		0	-	0	0	-	-	-	-
SP 1.7 Salaries and gratuity	284,989,972		284,989,972	0	0	-	0	0	-	-	-	-

Programme Sub Programme	Approved Estimates FY 2024/25			Budget Estimates FY 2025/26			Projections FY 2026/27			FY 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Pending bills	17,942,390		17,942,390	0	0	-	0	0	-	-	-	-
Total Programme 1	**375,726,178**	**0**	**375,726,178**	**137,547,388**	**0**	**137,547,388**	**152,976,569**	**0**	**152,976,569**	**160,625,397**	**0**	**160,625,397**
Programme 2: County Executive Committee Affairs												
SP 2.1 Leadership and Coordination of County Departments and Agencies	39,254,586	0	39,254,586	41,217,315	0	41,217,315	43,278,181	0	43,278,181	45,442,090	0	45,442,090
Total Programme 2	**39,254,586**	**0**	**39,254,586**	**41,217,315**	**0**	**41,217,315**	**43,278,181**	**0**	**43,278,181**	**45,442,090**	**0**	**45,442,090**
Programme 3: County Strategic and Service Delivery Coordination												
SP 3.1 Staff Management Services.	12,200,000	0	12,200,000	12,810,000	0	12,810,000	13,450,500	0	13,450,500	14,123,025	0	14,123,025
SP 3.2 Events Management and Protocol Services.			0			0			0	0	0	0
SP 3.3 Communication			0			0			0	0	0	0
SP 3.4 Integrity			0			0			0	0	0	0
SP 3.5 Intergovernmental relations			0			0			0	0	0	0
SP 3.6 Special Programmes			0			0			0	0	0	0
Total Programme 3	**12,200,000**	**0**	**12,200,000**	**12,810,000**	**0**	**12,810,000**	**13,450,500**	**0**	**13,450,500**	**14,123,025**	**0**	**14,123,025**
TOTAL VOTE	**427,180,764**	**0**	**427,180,764**	**191,574,703**	**0**	**191,574,703**	**209,705,250**	**0**	**209,705,250**	**220,190,513**	**0**	**220,190,513**
OFFICE OF THE DEPUTY GOVERNOR												
Programme 1: General administration, planning and support services												
SP 1.1 Utilities	160,000		160,000	164,000	0	164,000	172,200	0	172,200	180,810	0	180,810

Programme	Approved Estimates			Budget Estimates			Projections					
Sub Programme	FY 2024/25			FY 2025/26			FY 2026/27			FY 2027/28		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
SP 1.2 Operations	27,605,863		27,605,863	37,394,450	0	37,394,450	44,083,750	0	44,083,750	46,287,938	0	46,287,938
SP 1.3 Maintenance	2,000,000		2,000,000	2,050,000	0	2,050,000	2,152,500	0	2,152,500	2,260,125	0	2,260,125
Sub Total	**29,765,863**	**0**	**29,765,863**	**39,608,450**	**0**	**39,608,450**	**46,408,450**	**0**	**46,408,450**	**48,728,873**	**0**	**48,728,873**
Total Governors	**456,946,627**	**0**	**456,946,627**	**231,183,153**	**0**	**231,183,153**	**256,113,700**	**0**	**256,113,700**	**268,919,385**	**0**	**268,919,385**

County Public Service Board

	2024/25			2025/26			2026/27			2027/28		
	Current	Capital	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Programme I: General Administration, Planning and Support services												
SP 1.1 Administrative services	25,495,758	0	25,495,758	29,482,369	0	29,482,369	31,435,849	0	31,435,849	33,007,641	0	33,007,641
Total Programme 1	**25,495,758**	**0**	**25,495,758**	**29,482,369**	**0**	**29,482,369**	**31,435,849**	**0**	**31,435,849**	**33,007,641**	**0**	**33,007,641**
Programme2: Human Resource Management and development												
SP 2.1 Human Resource Management	10,670,069	0	10,670,069	0	0	0	0	0	0	0	0	0
Total Programme 2	**10,670,069**	**0**	**10,670,069**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Programme 3: Governance and National Values												
SP 3.1 Quality Assurance	3,120,330	0	3,120,330	3,276,347	0	3,276,347	3,440,164	0	3,440,164	3,612,172	0	3,612,172

Programme	Approved Estimates			Budget Estimates			Projections					
Sub Programme	FY 2024/25			FY 2025/26			FY 2026/27			FY 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
SP 3.2 Ethics governance and national values	5,270,541	0	5,270,541	5,534,068	0	5,534,068	5,810,771	0	5,810,771	6,101,310	0	6,101,310
Total Programme 3	**8,390,871**	**0**	**8,390,871**	**8,810,415**	**0**	**8,810,415**	**9,250,935**	**0**	**9,250,935**	**9,713,482**	**0**	**9,713,482**
Programme4: Institutional Development												
SP 1.2 Construction 1 Storey Building Administrative Block	0	11,756,148	11,756,148	0	13,232,215	13,232,215	0	13,232,215	13,232,215	0	13,893,826	13,893,826
Total Programme 4	-	11,756,148	11,756,148	-	**13,232,215**	**13,232,215**	-	**13,232,215**	**13,232,215**	-	**13,893,826**	**13,893,826**
Total CPSB	**44,556,698**	**11,756,148**	**56,312,846**	**38,292,784**	**13,232,215**	**51,524,999**	**40,686,784**	**13,232,215**	**53,918,999**	**42,721,123**	**13,893,826**	**56,614,949**
County Assembly												
	2024/25			2025/26			2026/27			2027/28		
	Current	Capital	Total	Current	capital	Total	Current	capital	Total	Current	capital	Total
Programme1: General Administration and Planning, and Support Services (Employee/MCAs emoluments, Utilities, Communications, Training, Printing and general office supplies, Insurance, Fuel, Office equipment supplies, Contracted guards and cleaning services	864,477,041	0	864,477,041	710,171,085		710,171,085	802,218,555		802,218,555	842,329,483	0	842,329,483
Legislation; Bills processing, publications	8,582,963	0	8,582,963	9,012,111		9,012,111	9,462,716		9,462,716	9,935,852	0	9,935,852

Programme	Approved Estimates			Budget Estimates			Projections					
Sub Programme	FY 2024/25			FY 2025/26			FY 2026/27			FY 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
and printing, Motions debating												
Programme3.Oversight(Committee fact-finding, budget interrogation expenditure, report writing retreats, Foreign and Domestic travels	35,174,603	0	35,174,603	37,247,262		37,247,262	39,109,625		39,109,625	41,065,106	0	41,065,106
Programme 4; Representation and other outreach services (ward office operationalization, Processing of petitions, Bunge Mashinani programme)	169,012,937	0	169,012,937	177,463,584		177,463,584	186,336,763		186,336,763	195,653,601	0	195,653,601
Medical Insurance	35,327,652	0	35,327,652	35,327,652		35,327,652	37,094,035		37,094,035	38,948,737	0	38,948,737
General Infrastructural Development	0	246,455,224	246,455,224	0	243,490,260.00	243,490,260	0	150,000,000.00	150,000,000	0	157,500,000	157,500,000
Total County Assembly	**1,112,575,196**	**246,455,224**	**1,359,030,420**	**969,221,694**	**243,490,260**	**1,212,711,954**	**1,074,221,694**	**150,000,000**	1,224,221,694	1,127,932,779	157,500,000	1,285,432,779
Pending Bills							100,000,000	750,000,000	850,000,000	105,000,000	787,500,000	892,500,000
Ward Based Projects								900,000,000	900,000,000	0	945,000,000	945,000,000

Programme	Approved Estimates			Budget Estimates			Projections					
Sub Programme	FY 2024/25			FY 2025/26			FY 2026/27			FY 2027/28		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Total County Budget	**10,079,608,911**	**6,625,855,891**	**16,705,464,802**	**10,863,513,060**	**5,062,894,710**	**15,926,407,770**	**11,123,135,656**	**4,908,498,478**	**16,031,634,134**	**11,658,292,439**	**5,003,389,713**	**16,661,682,152**

Annex 4: Analysis of Total transfer to County Government from FY 2018/19 to FY 2024/25

A. REVENUE	BUDGET ESTIMATES 2018-19	BUDGET ESTIMATES 2019-2020	BUDGET ESTIMATES 2020-2021	BUDGET ESTIMATES 2021-2022	BUDGET ESTIMATES 2022-2023	BUDGET ESTIMATES 2023-2024	BUDGET ESTIMATES 2024-2025
Bal. b/f	**1,255,948,826**	**1,215,275,668**	**-**	**230,673,452**	**867,288,525**	**275,350,297**	**963,003,123**
Retention					293,425,903	150,000,000	-
Grants B/F				1,057,531,630			-
4th Quarter Maternity Reimbursement 2014/15							-
Transfers from Central Government	**8,949,000,000**	**8,893,650,000**	**8,993,740,000**	**10,659,435,192**	**10,659,435,192**	**11,111,983,608**	**11,170,673,599**
Conditional Grants	**1,807,177,638**	**2,808,106,253**	**1,645,231,845**	**1,018,387,617**	**1,657,206,136**	**1,463,020,370**	**2,745,898,538**
Compensation User Fee Foregone	32,837,307	65,674,614	32,837,307				
Leasing Of Medical Equipment	200,000,000	131,914,894	132,021,277	153,297,872	110,000,000		
UNICEF		3,517,500	1,571,000	1,571,000	1,571,000	1,571,000	1,571,000
DANIDA GRANT (Ministry of Health)	41,551,298	66,160,917	25,290,000	19,705,125	28,605,056	44,837,065	31,024,960
Hospital Grant	99,999,945	99,999,945					
Development of Youth Polytechnics	141,776,625	124,503,298	67,849,894				
Fuel Levy Fund	474,748,805	371,442,915	266,961,417		3,228,200		184,554,999
Development Partners							
COVID 19 Grant		213,714,000	66,330,000		9,856,193		150,710
Equalization Fund		-				58,779,835	58,779,835
Devolution Support Programme; Level I	58,329,310	88,329,310	45,000,000				37,500,000
Devolution Support Programme; Level II		212,537,789	212,537,789	112,815,048	52,805,780		6,753,138
Universal Care Grant	115,388,909	198,056,208	38,480,000	52,969,787			
Aggregated Industrial Park Grant						250,000,000	194,548,890
World Bank Agricultural and Rural Growth Projects	181,550,578	471,699,547	350,000,000	280,530,114	332,916,544	121,681,141	391,721
National Agricultural Value Chain Development Project (NAVCDP)		-				200,000,000	267,298,010
Livestock Value Chain Support Project						35,809,200	
Kenya Livestock Commercialization Project (KELCOP)		-				34,500,000	60,067,432
Agricultural Sector Development Support Programme (ASDSP II)	22,404,685	37,628,184	14,376,061	26,752,122	9,615,952	593,849	5,467
Kenya Devolution Support Programme	16,413,076	-				12,792,823	
Urban Support Programme (Development)	300,977,100	300,977,100	300,977,100	300,977,100	885,038,038		101,880,104
Urban Support Programme (Recurrent)	41,200,000	50,000,000	8,800,000	11,000,000	11,000,000	1,145,356	35,000,000
KOICA	80,000,000	160,000,000	80,000,000				500,000,000
Finance Locally Led Climate Action Programme (FLLOCA)		-				11,110,884	22,000,000

A. REVENUE	BUDGET ESTIMATES 2018-19	BUDGET ESTIMATES 2019-2020	BUDGET ESTIMATES 2020-2021	BUDGET ESTIMATES 2021-2022	BUDGET ESTIMATES 2022-2023	BUDGET ESTIMATES 2023-2024	BUDGET ESTIMATES 2024-2025
Rural Electrification and Renewable Energy Corporation						45,000,000	45,000,000
Fertilizer Subsidy Programme						242,962,800	
Urban Support Programme Development (Bungoma Municipality)		65,827,832					
urban Support Programme Development (Kimilili Municipality)		146,122,200					
KISP II Kenya Informal Settlement Improvement Project				50,000,000	86,424,018	82,599,830	390,103,177
Retention				8,769,449			
Climate Change Grant					125,000,000	320,781,943	538,096,118
SHIF Reimbursement							105,600,000
UNFPA							7,400,000
Community Health Promoters							107,400,000
CBA Agreement Arrears							39,854,059
Kenya Agricultural Business Development Project (KABDP)							10,918,919
FUNDS						**213,023,948**	**47,956,352**
Trade Loan						115,679,933	12,695,361
Women Empowerment Fund						14,706,343	820,017
Disability Empowerment Fund						8,437,615	-
Youth Empowerment Fund						19,984,326	-
Emergency Fund						54,215,731	355,038
County Assembly Mortgage							25,328,890
Education support Scheme Fund							8,757,046
Locally Generated AIA:							
i) Agriculture, Livestock, Fisheries, and Co-op Development	24,273,434	24,273,434	25,487,105	26,761,460	31,373,546	719,897	
ii) Tourism, Forestry, Environment and Natural Resources and Water	1,155,000	1,155,000	1,212,750	1,273,388	1,273,388		
iii) Roads and Public works	3,675,000	3,675,000	3,858,750	4,051,688	4,051,688		
iv) Education, Science and Vocational Training	2,000,000	2,000,000	2,100,000	2,205,000	22,217,476	9,133,220	
v) Health and Sanitation	324,731,287	433,355,670	516,974,687	692,823,421	767,056,828	1,142,218,266	735,471,646
vi) Trade, Energy, Industrialization, Lands, Urban and Physical Planning							
Lands, Urban	5,997,236	5,997,236	6,297,097	6,611,952	6,611,952		
vii) Gender, Culture, Youth and Sports							
viii) Housing					7,000,000		
ix) County Public Service Board							
(x) Public Administration		7,073,000	7,426,650	7,797,983	7,797,983	10,000,000	

A. REVENUE	BUDGET ESTIMATES 2018-19	BUDGET ESTIMATES 2019-2020	BUDGET ESTIMATES 2020-2021	BUDGET ESTIMATES 2021-2022	BUDGET ESTIMATES 2022-2023	BUDGET ESTIMATES 2023-2024	BUDGET ESTIMATES 2024-2025
TOTALS	**361,831,957**	**477,529,340**	**563,357,039**	**741,524,892**	**847,382,861**	**1,162,071,383**	**735,471,646**
Local revenue as per expected finance act	391,353,854	441,568,045	700,000,000	746,811,602	500,000,000	868,201,471	1,042,461,543
Total	**12,765,312,275**	**13,836,129,306**	**11,902,328,884**	**14,454,364,385**	**14,824,738,617**	**15,243,651,077**	**16,705,464,801**

ANNEX 5: Analysis of Total transfer to County Government from FY 2018/19 to FY 2024/25

A. REVENUE	BUDGET ESTIMATES 2018-19	BUDGET ESTIMATES 2019-2020	BUDGET ESTIMATES 2020-2021	BUDGET ESTIMATES 2022-2023	BUDGET ESTIMATES 2023-2024	BUDGET ESTIMATES 2024-2025
Bal. b/f	**1,255,948,826**	**1,215,275,668**	**-**	**867,288,525**	**275,350,297**	**963,003,123**
Retention				293,425,903	150,000,000	-
Grants B/F						-
4th Quarter Maternity Reimbursement 2014/15						-
Transfers from Central Government	**8,949,000,000**	**8,893,650,000**	**8,993,740,000**	**10,659,435,192**	**11,111,983,608**	**11,170,673,599**
Conditional Grants	**1,807,177,638**	**2,808,106,253**	**1,645,231,845**	**1,657,206,136**	**1,463,020,370**	**2,745,898,538**
Health; (i) Compensation User Fee Foregone	32,837,307	65,674,614	32,837,307			
(ii) Leasing Of Medical Equipment	200,000,000	131,914,894	132,021,277	110,000,000		
UNICEF		3,517,500	1,571,000	1,571,000	1,571,000	1,571,000
DANIDA GRANT (Ministry of Health)	41,551,298	66,160,917	25,290,000	28,605,056	44,837,065	31,024,960
Sirisia Hospital Grant	99,999,945	99,999,945				
Education; Development of Youth Polytechnics	141,776,625	124,503,298	67,849,894			
Fuel Levy Fund	474,748,805	371,442,915	266,961,417	3,228,200		184,554,999
Development Partners						
Finance; COVID 19 Grant		213,714,000	66,330,000	9,856,193		150,710
Finance: Equalization Fund		-			58,779,835	58,779,835

Devolution Support Programme; Level I	58,329,310	88,329,310	45,000,000			37,500,000
Devolution Support Programme; Level II		212,537,789	212,537,789	52,805,780		6,753,138
Universal Care Grant	115,388,909	198,056,208	38,480,000			
Aggregated Industrial Park Grant					250,000,000	194,548,890
AGRIC; World Bank Agricultural and Rural Growth Projects	181,550,578	471,699,547	350,000,000	332,916,544	121,681,141	391,721
National Agricultural Value Chain Development Project (NAVCDP)		-			200,000,000	267,298,010
Livestock Value Chain Support Project					35,809,200	
Kenya Livestock Commercialization Project (KELCOP)		-			34,500,000	60,067,432
Agricultural Sector Development Support Programme (ASDSP II)	22,404,685	37,628,184	14,376,061	9,615,952	593,849	5,467
FINANCE; Kenya Devolution Support Programme	16,413,076	-			12,792,823	
Lands, Urban Support Programme (Development)	300,977,100	300,977,100	300,977,100	885,038,038		101,880,104
Lands, Urban Support Programme (Recurrent)	41,200,000	50,000,000	8,800,000	11,000,000	1,145,356	35,000,000
Water and Natural Resources: KOICA	80,000,000	160,000,000	80,000,000			500,000,000
Finance Locally Led Climate Action Programme (FLLOCA)		-			11,110,884	22,000,000
Rural Electrification and Renewable Energy Corporation					45,000,000	45,000,000
Fertilizer Subsidy Programme					242,962,800	

Urban Support Programme Development (Bungoma Municipality)		65,827,832				
urban Support Programme Development (Kimilili Municipality)		146,122,200				
KISP II Kenya Informal Settlement Improvement Project				86,424,018	82,599,830	390,103,177
Retention						
Climate Change Grant				125,000,000	320,781,943	538,096,118
SHIF Reimbursement						105,600,000
UNFPA						7,400,000
Community Health Promoters						107,400,000
CBA Agreement Arrears						39,854,059
Kenya Agricultural Business Development Project (KABDP)						10,918,919
FUNDS					**213,023,948**	**47,956,352**
Trade Loan					115,679,933	12,695,361
Women Empowerment Fund					14,706,343	820,017
Disability Empowerment Fund					8,437,615	-
Youth Empowerment Fund					19,984,326	-
Emergency Fund					54,215,731	355,038
County Assembly Mortgage						25,328,890
Education support Scheme Fund						8,757,046
Locally Generated AIA:						
i) Agriculture, Livestock, Fisheries, and Co-op Development	24,273,434	24,273,434	25,487,105	31,373,546	719,897	

ii) Tourism, Forestry, Environment and Natural Resources and Water	1,155,000	1,155,000	1,212,750	1,273,388		
iii) Roads and Public works	3,675,000	3,675,000	3,858,750	4,051,688		
iv) Education, Science and Vocational Training	2,000,000	2,000,000	2,100,000	22,217,476	9,133,220	
v) Health and Sanitation	324,731,287	433,355,670	516,974,687	767,056,828	1,142,218,266	735,471,646
vi) Trade, Energy, Industrialization, Lands, Urban and Physical Planning						
Lands, Urban	5,997,236	5,997,236	6,297,097	6,611,952		
vii) Gender, Culture, Youth and Sports						
viii) Housing				7,000,000		
ix) County Public Service Board						
(x) Public Administration		7,073,000	7,426,650	7,797,983	10,000,000	
TOTALS	**361,831,957**	**477,529,340**	**563,357,039**	**847,382,861**	**1,162,071,383**	**735,471,646**
Local revenue as per expected finance act	391,353,854	441,568,045	700,000,000	500,000,000	868,201,471	1,042,461,543
Total	**12,765,312,275**	**13,836,129,306**	**11,902,328,884**	**14,824,738,617**	**15,243,651,077**	**16,705,464,801**

UNFPA				**7,400,000**		**7,400,000**	**7,400,000**	**0**	**7,400,000**	**7,770,000**	**0**	**7,770,000**
Community Health Promoters				107,400,000		107,400,000	107,400,000	0	107,400,000	112,770,000	0	112,770,000
Total Programme	136,949,176	0	136,949,176	338,369,648	0	338,369,648	343,583,193	0	343,583,193	360,762,353	0	360,762,353
Programme 4: Health Infrastructure Development and Management												
Sub Programme 1: Health Infrastructure	0	0	0	0	0	0	0	0	0	0	0	0

Development and Management												
Total Programme	-	-	-	-	-	-	-	-	-	-	-	-
Programme 5: Sanitation Management												
Sub Programme 1: Public Sanitation	2,017,430	-	2,017,430	1,248,350	0	1,248,350	1,279,559	0	1,279,559	1,343,537	0	1,343,537
Sub Programme 2: School and Market Sanitation	0	0	0	0	0	0	0	0	0	0	0	0
Sub Programme 3: Sanitation Infrastructure	0	15,358,366	15,358,366	0	10,429,894	10,429,894	0	10,690,641	10,690,641	0	11,225,173	11,225,173
Total Programme	**2,017,430**	**15,358,366**	**17,375,796**	**1,248,350**	**10,429,894**	**11,678,244**	**1,279,559**	**10,690,641**	**11,970,200**	**1,343,537**	**11,225,173**	**12,568,710**
Grand Total	3,742,764,105	262,247,467	4,005,011,572	4,285,723,684	156,750,053	4,442,473,737	4,389,208,773	164,326,808	4,553,535,581	4,608,669,211	172,543,149	4,781,212,360
Finance and Economic Planning												
Programme	Approved estimates 2023/24			FY 2024/25			FY 2025/26			FY 2026/27		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme 1: General Administration, Planning and Support Services												
SP 1.1 Personnel costs	398,061,815		398,061,815	387,951,287	0	387,951,287	407,348,851	0	407,348,851	427,716,294	0	427,716,294
SP 1.2 Administration Services	382,421,906	19,550,000	401,971,906	143,159,320	0	143,159,320	191,644,409	0	191,644,409	201,226,629	0	201,226,629
SP 1.3 Employer Contribution for Staff Pension	154,699,268		154,699,268	415,421,457	0	415,421,457	215,720,414	0	215,720,414	104,418,819	0	104,418,819
SP 1.4: Staff development and Training	0	0	0	1,091,500	0	1,091,500	20,000,000	0	20,000,000	21,000,000	0	21,000,000
Total Programme 1	**935,182,989**	**19,550,000**	**954,732,989**	**947,623,564**	**0**	**947,623,564**	**834,713,674**	**0**	**834,713,674**	**754,361,742**	**0**	**754,361,742**
Programme 2: County Planning Management												
SP 2.1 Economic Policy and County Planning Services	26,095,966	0	26,095,966	19,400,764	0	19,400,764	20,370,802	0	20,370,802	21,389,342	0	21,389,342
SP 2.2 Budgeting	83,288,695	0	83,288,695	36,465,600	0	36,465,600	38,288,880	0	38,288,880	40,203,324	0	40,203,324
SP 2.3 Monitoring and Evaluation	15,646,610	0	15,646,610	10,424,292	0	10,424,292	10,945,507	0	10,945,507	11,492,782	0	11,492,782

SP 2.4 Resource Mobilization Strategies	-	0	0	0	0	0	5,000,000	0	5,000,000	5,250,000	0	5,250,000
SP 2.5 Enforcement of Revenue Collection	0	0	0	0	0	0	5,000,000	0	5,000,000	5,250,000	0	5,250,000
Total Programme 2	**125,031,271**	**0**	**125,031,271**	**66,290,656**	**0**	**66,290,656**	**79,605,189**	**0**	**79,605,189**	**83,585,448**	**0**	**83,585,448**
Programme 3: County Financial Service Management												
SP 3.1 Revenue Mobilization	34,279,040	0	34,279,040	40,192,006	0	40,192,006	42,201,606	0	42,201,606	44,311,687	0	44,311,687
SP 3.2 Accounting Services	20,319,230	0	20,319,230	18,335,192	0	18,335,192	19,251,952	0	19,251,952	20,214,549	0	20,214,549
SP 3.3 Audit Services	17,547,721	0	17,547,721	16,114,467	0	16,114,467	16,920,190	0	16,920,190	17,766,200	0	17,766,200
SP 3.4 Supply Chain Services	18,118,235	0	18,118,235	16,524,147	0	16,524,147	17,350,354	0	17,350,354	18,217,872	0	18,217,872
SP 3.5 Statistics	0	0	0	10,000,000	0	10,000,000	10,500,000	0	10,500,000	11,025,000	0	11,025,000
Total Programme 3	**90,264,226**	**0**	**90,264,226**	**101,165,812**	**0**	**101,165,812**	**106,224,103**	**0**	**106,224,103**	**111,535,308**	**0**	**111,535,308**
Programme 4: Service Delivery and Organizational transformation												
SP 4.1 Service Delivery Unit	5,000,000		5,000,000			**0**	**0**	**0**	**0**	0	0	0
SP 4.2 Investment Initiative	5,000,000		5,000,000			**0**	**0**	**0**	**0**	0	0	0
SP 4.3 Special Coordination Unit	17,827,013		17,827,013	24,290,307		24,290,307	25,504,822	0	25,504,822	26,780,063	0	26,780,063
SP 4.4 Maintenance of computer, software and networks - Revenue System	12,000,000		12,000,000		37,467,365	37,467,365	0	39,340,733	39,340,733	0	41,307,770	41,307,770
SP 4.5 System Enhancement	20,000,000	0	20,000,000		18,251,584	18,251,584	0	19,164,163	19,164,163	0	20,122,371	20,122,371
SP 4.6 Emergency Fund		160,415,731	160,415,731	**0**	**100,000,000**	100,000,000	0	105,000,000	105,000,000	0	110,250,000	110,250,000
Grants: Equalization Fund		58,779,835	58,779,835			0	0	0	0	0	0	0
ICT		33,250,000	33,250,000			0	0	0	0	0	0	0
Health Management System		37,955,528	37,955,528			0	0	0	0	0	0	0
Total Programme 4	**59,827,013**	**290,401,094**	**350,228,107**	**24,290,307**	**155,718,949**	**180,009,256**	**25,504,822**	**163,504,896**	**189,009,719**	**26,780,063**	**171,680,141**	**198,460,205**

TOTAL VOTE	1,210,305,499	309,951,094	1,520,256,593	1,139,370,339	155,718,949	1,295,089,288	1,046,047,788	163,504,896	1,209,552,685	976,262,562	171,680,141	1,147,942,703
3.6.1.14 Public Service Management and Administration & Office of the County Secretary												
Public Service Management & Administration												
Programme	**Approved estimates 2023/24**			**2024/25**			**2025/26**			**2026/27**		
	Current	**Capital**	Total	**Current**	Capital	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Programme 1: General Administration, Planning and Support Services												
SP 1.1 Salaries	428,997,892		428,997,892	223,073,211	0	223,073,211	234,226,872	0	234,226,872	245,938,215	0	245,938,215
SP 1.2 Utilities	0		0	150,000	0	150,000	157,500	0	157,500	165,375	0	165,375
SP 1.3 Maintenance	0		0	5,065,905	0	5,065,905	5,192,553	0	5,192,553	5,452,180	0	5,452,180
SP 1.4 Operations	76,066,755		76,066,755	57,549,825	0	57,549,825	57,928,213	0	57,928,213	60,824,623	0	60,824,623
SP 1.5 Contracted security and cleaning services	71,179,450		71,179,450	67,179,450		67,179,450	68,858,936	0	68,858,936	72,301,883	0	72,301,883
SP 1.6 Purchase of uniforms	0		0	2,000,000		2,000,000	2,050,000	0	2,050,000	2,152,500	0	2,152,500
SP 1.7 Medical insurance	250,000,000		250,000,000	200,000,000		200,000,000	210,000,000	0	210,000,000	220,500,000	0	220,500,000
SP 1.8 National holidays	10,000,000		10,000,000	10,000,000		10,000,000	10,500,000	0	10,500,000	11,025,000	0	11,025,000
SP 1.9 Infrastructure Development		32,713,240	32,713,240		12,441,686	12,441,686	0	13,063,771	13,063,771	0	13716959.31	13,716,959
SP 1.10 Devolved units	6,000,000		6,000,000	8,265,905		8,265,905	8,472,553	0	8,472,553	8,896,180	0	8,896,180
Pending bills					1749406	1,749,406	0	1,836,876	1,836,876	0	1,928,720	1,928,720
Total Programme 1	**842,244,097**	**32,713,240**	**874,957,337**	**573,284,296**	**14,191,092**	**587,475,388**	**597,386,626**	**14,900,647**	**612,287,273**	**627,255,957**	**15,645,679**	**642,901,636**
Programme 2: Public Participation, Civic Education and outreach services												
Sub programme 1: Public participation	4,000,000	0	4,000,000	-	-	-	-	-	-	-	-	-
Sub programme 2: Civic education	4,000,000	0	4,000,000	5,000,000	-	5,000,000	5,250,000	-	5,250,000	5,512,500	-	5,512,500
Total Programme 2	**8,000,000**	**0**	**8,000,000**	**5,000,000**	**0**	**5,000,000**	**5,250,000**	**0**	**5,250,000**	**5,512,500**	**0**	**5,512,500**
Programme 3: Service delivery and organizational transformation												
SP 3.1 Service Delivery and Organizational Transformation	10,000,000	0	10,000,000	0		0	-	0	0	-	0	0

Total Programme 3	**10,000,000**	**-**	**10,000,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL VOTE	**860,244,097**	**32,713,240**	**892,957,337**	**578,284,296**	**14,191,092**	**592,475,388**	**602,636,626**	**14,900,647**	**617,537,273**	**632,768,457**	**15,645,679**	**648,414,136**

Office of the County Secretary

	Approved estimates 2023/24			**2024/25**			**2025/26**			**2026/27**		
	Current	**Capital**	Total	**Current**	Capital	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Programme 1: General Administration, Planning and Support Services												
SP 1.1 Payroll cleaning	0	**0**	0	0	0	-	-	-	-	-	-	-
SP 1.2 Human Resource Management		**0**	0	6,000,000	0	6,000,000	6,300,000	-	6,300,000	6,615,000	-	6,615,000
SP 1.3 Records management	0	**0**	0	5,000,000	0	5,000,000	5,250,000	-	5,250,000	5,512,500	-	5,512,500
SP 1.4 Utilities and maintenance	450,000	**0**	450,000			-	2,000,000	-	2,000,000	2,100,000	-	2,100,000
SP 1.5 Administration support	19,656,720	**0**	19,656,720	21,699,996		21,699,996	29,291,841	-	29,291,841	30,756,433	-	30,756,433
Devolution Support Programme				37,500,000		37,500,000	37,500,000	-	37,500,000	39,375,000	-	39,375,000
Sub Total	**20,106,720**	**0**	**20,106,720**	**70,199,996**	**0**	**70,199,996**	**80,341,841**	**0**	**80,341,841**	**84,358,933**	**0**	**84,358,933**
Programme 2: General Administration, Planning and Support Services County Attorney												
SP 2.1 Utilities	350,000		350,000	100,000		100,000	105,000		105,000	110,250	0	110,250
SP 2.2 Maintenance	0		0	7,000,000		7,000,000	7,350,000		7,350,000	7,717,500	0	7,717,500
SP 2.3 Operations	5,909,000		5,909,000	4,532,408		4,532,408	6,759,028		6,759,028	7,096,980	0	7,096,980
SP 2.4 Legal fees	7,500,000		7,500,000	8,500,000		8,500,000	8,925,000		8,925,000	9,371,250	0	9,371,250
Pending bills				20,868,444		20,868,444	0		0	0	0	0
Total Programme 2	**13,759,000**	**0**	**13,759,000**	**41,000,852**	**0**	**41,000,852**	**23,139,028**	**0**	**23,139,028**	**24,295,980**	**0**	**24,295,980**
Programme 3: Public sector information and communication technology management												
Sub programme 1: ICT infrastructure		12,792,823	12,792,823	10,000,000	0	10,000,000	10,500,000	0	10,500,000	11,025,000	0	11,025,000
Total Programme 3	**0**	**12792823**	**12792823**	**10,000,000**	**-**	**10,000,000**	**10,500,000**	**-**	**10,500,000**	**11,025,000**	**-**	**11,025,000**
TOTAL VOTE	**33,865,720**	**12,792,823**	**46,658,543**	**121,200,848**	**0**	**121,200,848**	**113,980,869**	**0**	**113,980,869**	**119,679,913**	**0**	**119,679,913**

Governor’s and Deputy Governor’s Office

	Approved estimates 2023/24			**2024/25**			**2025/26**			**2026/27**		
	Current	**Capital**	Total	**Current**	Capital	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**

Programme 1: General Administration, Planning and Support Services												
SP 1.1 County budget and economic forum	3,000,000	0	3,000,000	0	0	0	0	0	0	0	0	0
SP 1.2 Public consultative meetings	15,000,000	0	15,000,000	0	0	0	0	0	0	0	0	0
SP 1.3 Feasibility Studies/ advisory services		0	0	0	0	0	0	0	0	0	0	0
SP 1.4 Utilities	-		0	250,000		250,000	262,500	0	262,500	275,625	0	275,625
SP 1.5 Operations and other departmental programs	136,299,149		136,299,149	140,501,801		140,501,801	129,435,424	0	129,435,424	135,907,195	0	135,907,195
SP 1.6 Maintenance	14,000,000		14,000,000			0		0	0	0	0	0
SP 1.7 Salaries and gratuity	228,432,549		228,432,549	531,452,303		531,452,303	558,024,918	0	558,024,918	585,926,164	0	585,926,164
Pending bills				22,942,390		22,942,390	0	0	0	0	0	0
Total Programme 1	**396,731,698**	**0**	**396,731,698**	**672,204,104**	**0**	**672,204,104**	**687,722,842**	**0**	**687,722,842**	**722,108,984**	**0**	**722,108,984**
Programme 2: County Executive Committee Affairs												
SP 2.1 Leadership and Coordination of County Departments and Agencies	41,000,000	0	41,000,000	39,254,586	0	39,254,586	41,217,315	0	41,217,315	43,278,181	0	43,278,181
Total Programme 2	41,000,000	0	41,000,000	39,254,586	0	39,254,586	41,217,315	0	41,217,315	43,278,181	0	43,278,181
Programme 3: County Strategic and Service Delivery Coordination												
SP 3.1 Staff Management Services.	7,000,000	0	7,000,000	12,200,000	0	12,200,000	12,810,000	0	12,810,000	13,450,500	0	13,450,500
SP 3.2 Events Management and Protocol Services.			0									
SP 3.3 Communication			0									
SP 3.4 Integrity			0									
SP 3.5 Intergovernmental relations			0									
SP 3.6 Special Programmes	9,000,000		9,000,000									

Total Programme 3	**16,000,000**	**0**	**16,000,000**	**12,200,000**	**0**	**12,200,000**	**12,810,000**	**0**	**12,810,000**	**13,450,500**	**0**	**13,450,500**
TOTAL VOTE	**453,731,698**	**0**	**453,731,698**	**723,658,690**	**0**	**723,658,690**	**741,750,158**	**0**	**741,750,157**	**778,837,665**	**0**	**778,837,665**
OFFICE OF THE DEPUTY GOVERNOR												
Programme 1: General administration, planning and support services												
SP 1.1 Utilities	1,328,000		1,328,000	160,000		160,000	164,000	0	164,000	172,200	0	172,200
SP 1.2 Operations	22,108,583		22,108,583	36,482,390		36,482,390	37,394,450	0	37,394,450	39,264,172	0	39,264,172
SP 1.3 Maintenance	3,900,000		3,900,000	2,000,000		2,000,000	2,050,000	0	2,050,000	2,152,500	0	2,152,500
Sub Total	**27,336,583**	**0**	**27,336,583**	**38,642,390**	**0**	**38,642,390**	**39,608,450**	**0**	**39,608,450**	**41,588,872**	**0**	**41,588,872**
Total Governors	**481,068,281**	**0**	**481,068,281**	**762,301,080**	**0**	**762,301,080**	**781,358,607**	**0**	**781,358,607**	**820,426,538**	**0**	**820,426,538**
County Public Service Board												
	Approved estimates 2023/24			2024/25			2025/26			2026/27		
	Current	**Capital**	Total	**Current**	Capital	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Programme I: General Administration, Planning and Support services												
SP 1.1 Administrative services	22,141,121		22,141,121	29,806,533	0	29,806,533	33,475,185	0	33,475,185	35,148,944	0	35,148,944
Total Programme 1	**22,141,121**	**-**	**22,141,121**	**29,806,533**	**-**	**29,806,533**	**33,475,185**	**-**	**33,475,185**	**35,148,944**	**-**	**35,148,944**
Programme2: Human Resource Management and development												
SP 2.1 Human Resource Management	10,374,532		10,374,532	11,712,720	0	11,712,720	8,471,820	0	8,471,820	8,895,411	-	8,895,411
Total Programme 2	**10,374,532**	**0**	**10,374,532**	**11,712,720**	**0**	**11,712,720**	**8,471,820**	**0**	**8,471,820**	**8,895,411**	**0**	**8,895,411**
Programme 3: Governance and National Values												
SP 3.1 Quality Assurance	5,120,330		5,120,330	3,120,330	0	3,120,330	3,276,347	0	3,276,347	3,440,164	0	3,440,164
SP 3.2 Ethics governance and national values	10,716,570		10,716,570	5,270,541	0	5,270,541	5,534,068	0	5,534,068	5,810,771	0	5,810,771
Total Programme 3	**15,836,900**	**0**	**15,836,900**	**8,390,871**	**0**	**8,390,871**	**8,810,415**	**0**	**8,810,415**	**9,250,935**	**0**	**9,250,935**
Programme4: Institutional Development												
SP 1.2 Construction 1 Storey Building	0	14,500,000	14,500,000	0	16,018,306	16,018,306	0	16,819,222	16,819,222	0	17,660,183	17,660,183

Administrative Block												
Total Programme 4	0	14,500,000	14,500,000	0	16,018,306	16,018,306	0	16,819,222	16,819,222	0	17,660,183	17,660,183
Total CPSB	**48,352,553**	**14,500,000**	**62,852,553**	**49,910,124**	**16,018,306**	**65,928,430**	**50,757,420**	**16,819,222**	**67,576,641**	**53,295,290**	**17,660,183**	**70,955,473**

County Assembly

	Approved Estimates 2023/24			2024/25			2025/26			2026/27		
	Current	Capital	Total	Current	Capital	Total	Current	capital	Total	Current	capital	Total
Programme1: General Administration and Planning, and Support Services (Employee/MCAs emoluments, Utilities, Communications, Training, Printing and general office supplies, Insurance, Fuel, Office equipment supplies, Contracted guards and cleaning services	889,203,730	0	889,203,730	918,852,279	-	918,852,279	941,823,585	-	941,823,585	988,914,765	-	988,914,765
Legislation; Bills processing, publications and printing, Motions debating	8,174,250	0	8,174,250	8,582,963	-	8,582,963	9,012,111	-	9,012,111	9,462,716	-	9,462,716
Programme3.Oversight(Committee fact-finding, budget interrogation expenditure, report writing retreats, Foreign and Domestic travels	33,499,622	0	33,499,622	35,174,603	-	35,174,603	37,247,262	-	37,247,262	39,109,625	-	39,109,625
Programme 4; Representation and other outreach services (ward office	160,964,702	0	160,964,702	169,012,937	-	169,012,937	177,463,584	-	177,463,584	186,336,763	-	186,336,763

operationalization, Processing of petitions, Bunge Mashinani programme)												
Medical Insurance	**33,645,383**	0	33,645,383	35,327,652	-	35,327,652	35,327,652	-	35,327,652	37,094,035	-	37,094,035
General Infrastructural Development	**0**	151,737,650	151,737,650	0	190,000,000	190,000,000	0	190,000,000.00	190,000,000	0	199,500,000.00	199,500,000
Total County Assembly	**1,125,487,687**	**151,737,650**	**1,277,225,337**	**1,166,950,433**	**190,000,000**	**1,356,950,433**	**1,200,874,194**	**190,000,000**	**1,390,874,194**	**1,260,917,904**	**199,500,000**	**1,460,417,904**
Total County Budget	**9,952,593,210.47**	**5,288,937,617.00**	**15,241,530,827.47**	**10,621,087,032.91**	**4,968,360,669.03**	**15,589,447,701.94**	**10,855,544,809.17**	**5,005,725,250.58**	**15,861,270,059.44**	**11,278,565,432.68**	**5,241,905,078.45**	**16,520,470,511.06**

Annex 5: summary of implementation of Projects by MDAs

1. **Agriculture, Livestock, Fisheries, Irrigation and Cooperatives**

S/No.	Project Name	Location	Allocated	Contract Sum	Expenditure	Status	Remarks
1.	Supply and delivery of certified maize seeds varieties for highland areas	Across all 45 Wards	56,000,000	67,500,000	67,500,000	100% complete	Procured and distributed to farmers
2.	Supply and delivery of fertilizer	Across all 45 Wards	270,000,000	112,500,000	112,500,000	100% complete	Procured and distributed to farmers
3.	Construction of Machinery Shed for AMC - Mabanga	Mabanga	3287500	3,256,400	-	100% complete	Construction works complete
4.	Rehabilitation of Magemo Dam in Ndivisi Ward	Magemo	12,500,000	12,468,715.61	-	100% complete	Rehabilitation works done
5.	Supply and distribution of fruit tree seedlings in Bukembe West Ward	Across the Ward	3,000,000	4,488,840	4,488,840	100% complete	Seedlings procured and supplied to farmers
6.	Supply and distribution of fruit tree seedlings in Misikhu Ward	Across the Ward	2,000,000				
7.	Supply and distribution of Avocado seedlings and distribution to farmers in Soysambu/Mitua Ward	Across the Ward	5,000,000	4,862,000	4,862,000	100% complete	Seedlings procured and supplied to farmers

2. **Health and Sanitation**

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
1	The proposed completion of Milani dispensary and installation of power	Bokoli	1,000,000.00	963,916.85	830,962.00	Complete and in use	Waiting Handover

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
2	The proposed construction of maternity wing at MATULO dispensary	Matulo	3,500,000.00	3,307,540.54	0	Ongoing	At finishing stage
3	The proposed completion works for Kolani and Kaptanai dispensaries staff quaters	Namwela	2,000,000.00	1,999,747.20	1,723,991.00	Ongoing	At finishing stage
4	The proposed construction of 6NO. door pit latrine at Sango market	Siboti	1,000,000.00	987,800.90	0	Yet to start	Contract not on site
5	The proposed construction of Masindet dispensary in Elgon ward	Elgon	4,500,000.00	4,449,789.54	0	Yet to start	Contract not on site
6	The construction of Bunjosi dispensary in Misikhu ward	Misikhu	2,000,000.00	1,899,837.78	1,095,450.00	Complete but not in use	Waiting Handover
7	The proposed construction of 2NO. door modern pit latrine at Kapchoiywa,Chemositet and Chebchebai ECDE in Kapkateny ward	Kapkateny	2,000,000.00	1,959,300.32	831,040.50	Ongoing	At finishing stage
8	The proposed construction of 6NO. door pit latrine at Kimilili RC Girls ECDE Centre	Kimilili	1,000,000.00	1,000,000.00	976,316.81	Complete and in use	
9	The proposed construction of Nameme dispensary in Maeni Ward	Maeni	3,000,000.00	3,000,000.00	2,959,450.15	Ongoing	At finishing stage
10	The proposed construction of maternitry at Kitabisi dispensary in Kimaeti Ward	Kimaeti	3,000,000.00	2,960,198.59	0	Complete but not in use	Waiting payment and handover
11	The proposed fencing of Kisawayi dispensary in Siboti ward	Siboti	500,000.00	481,086.22	0	Complete and in use	Waiting payment and handover

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
12	The proposed completion works for Ekitale maternity wing in West Sang'alo	West Sangalo	3,500,000.00	5,900,794.00	3,131,169.30	Ongoing	At finishing stage
13	The proposed constrruction works for Namikelo dispensary in Tuuti/Marakaru	Tuuti/Marakaru	3,000,000.00	3,990,958.93	3,948,316.13	Complete but not in use	Waiting Handover
14	The proposed construction works for Kimukung'i dispensary in Tuuti/ Marakaru	Tuuti/Marakaru	4,000,000.00	2,959,450.15	2,959,450.15	Complete and in use	Waiting Handover
15	The proposed construction works for public toilet and 100 persons septic tank at Kapsokony town in Elgon ward	Elgon	4,000,000.00	4,000,000.00	1,959,300.32	Complete and in use	Waiting Handover
16	The proposed construction works for maternity wing at Mungore health centre in Khasoko ward	Khasoko	4,000,000.00	4,000,000.00	3,990,958.93	Yet to start	Contractor Not on site
17	The proposed construction works for Kibingei dispensary in Kibingei ward	Kibingei	4,000,000.00	2,500,000.00	2,312,702.67	Ongoing	At finishing stage
18	The proposed erection and completion of dispensary at Masaek,Kapkateny ward	Kapkateny	2,500,000.00	4,000,000.00	3,990,958.93	Ongoing	At finishing stage
19	Equiping of maternity wing at Tulienge and machakha dispensary in Lwandanyi ward	Lwandanyi	4,000,000.00	5,160,000.00	1,597,028.00	Yet to start	Waiting Delivery
20	Purchase of maternity equipment for Mukuyuni Dispensary in Milima ward	Milima	500,000	3,500,000.00	3,100,000.00	Supplied and in use	Delivered and in Use
21	Equiping of Mayanja dispensary in Tuuti/ Mararaku ward	Tuuti/Marakaru	3,500,000	990,000.00	990,000.00	Supplied	Delivered and in Use

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
22	Purchase of medical equipment for Mumbule dispensary in East Sang'alo ward	East Sangalo	1,500,000	1,491,000.00	0	Not supplied	Waiting delivery
23	Purchase of Medical equipment/furniture at Chepyuk, Kamaigul and Chepkurkur	Chepyuk	1,500,000	1,700,000.00	1,700,000.00	Supplied and in use	Delivered and in Use
24	PROVISION FOR COMPREHENSIVE MOTOR VEHICLE INSURANCE COVERS.	West Bukusu	1,500,000	1,032,330.00	1,032,330.00	Procured	Procured
25	Purchase of medical equipment for the ministry of health and sanitation	Township	16,600,000	16,506,000.00	0	Supplied and in use	Delivered waiting payment
26	Construction of Bitobo dispensery	Kimaeti	1,000,000	974,801.39	0	Terminated	Terminated
27	Construction of pit latrine at Tunya dispensary	West Bukusu	5,500,000	5,500,000.00	0	Complete but not in use	Waiting handover
28	Equipping of 100 bed capacity at Bumula sub county hospital	Bumula	10,000,000	10,000,000.00	0	Yet to start	Funds diverted to BCRH
29	Construction of a special isolation unit TB at Bulondo	West Sang’alo	3,300,000	3,154,089.54	0	Yet to start	Contract terminated
30	Solar system back up for Bulondo dispensary	West Sang’alo	3,000,000	3,000,000.00	0	Yet to start	Contract not on side
31	Equipping of maternity wing at Tulienge dispensary	Lwandanyi	500,000	490,000.00	490,000.00	Supplied	Delivered and in Use
32	Supply and delivery of medical equipment at Milembe dispensary	Mukuyuni	-	-	-	Supplied	Delivered and in Use

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
33	Construction of modern incinerator at Bungoma county Referral hospital	Township	8,198,680	8,198,680.00	0	Not supplied	Contract Awarded waiting supply

3. Roads Infrastructure and Public Works

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
1.	Periodic maintenance of Miendo-Namawanga Road	Bokoli	4,869,980.56	4,993,799.70	3,932,664.40	100%	Road Condition improved and road in use
2.	Periodic maintenance of Muchocho Road -Bokoli River- Temba Road	Bokoli	5,062,366.25	5,032,429.00	4,277,971.55	100%	Road Condition improved and road in use
3.	Periodic Maintenance of Tilionga - Mahanga, Sirwa - Sichei River Road	Bokoli	5,976,952.55	5,613,763.00	4,784,066.00	100%	Road Condition improved and road in use
4.	upgrading of Webala -Bruno-Kuywa River Road	Bokoli	4,981,373.96	4,958,167.00	4,215,495.65	100%	Road Condition improved and road in use
5.	periodic maintenance of Shadrack Juma Sitawa ECDE Highway Road	Bukembe East	2,587,960.00	2,452,975.00	2,090,973.60	100%	Road Condition improved and road in use
6.	Grading and gravelling of Sudi market-Bukembe VTC -Machinjoni RD	Bukembe East	4,297,216.00	4,272,476.00	3,642,535.20	100%	Road Condition improved and road in use
7.	Periodic maintenance of Cocacola-Boyifacio- Chwele River Road	Bukembe East	2,267,104.00	2,152,445.00	-	100%	Road Condition improved and road in use
8.	periodic maintenance of Kongoli Catholic ChurchMwalimu pius Masinde- Manyasi Road	Bukembe East	3,847,720.00	3,541,382.00	3,013,103.20	100%	Road Condition improved and road in use
9.	periodic Maintenance of Nalutiri - sawali road	Bukembe West	1,567,624.00	1,399,379.00	1,192,863.25	100%	Road Condition improved and road in use
10.	periodic Maintenance of Bramwel Muyayi road	Bukembe West	1,865,512.00	1,795,108.00	-	0	Contactor Delays
11.	periodic Maintenance of Nalutiri Catholic church	Bukembe West	1,938,592.00	1,897,090.00	-	100%	Road Condition improved and road in use

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
12.	periodic maintenance of Busiraka - nalutiri - wangamati	Bukembe West	1,983,136.00	1,827,472.00	1,557,844.25	100%	Road Condition improved and road in use
13.	periodic maintenance of Marumbu - Kisulini - Marauni - Sikwata road	Bukembe West	2,251,096.00	2,187,255.00	1,860,511.45	100%	Road Condition improved and road in use
14.	periodic Maintenance of Mufuti- Mbute-Nambilo road	Bukembe West	2,269,192.00	2,262,007.00	1,881,042.25	100%	Road Condition improved and road in use
15.	periodic Maintenance of Mukikuyu road	Bukembe West	2,129,992.00	2,128,194.00	-	100%	Road Condition improved and road in use
16.	periodic maintenance of Nambafu-mukuyuni-Bumula Pr, Siekumulo-Wekelekha, Nangati road	Bumula	2,269,192.00	2,262,007.00	8,566,213.65	100%	Road Condition improved and road in use
17.	Periodic Maintanance of Ack Church-BasombiMalambisia Mkt, Walusiti Junction-Ass. ChiefR.Namasa Road	Bumula	4,439,320.00	3,755,466.00	-	-	Contactor Delays
18.	Proposed Construction of Wamuteke - Musiya Primary 2*4 Box Culvert On River Khayo	Bumula	4,838,911.00	4,711,593.00	-	-	Contactor Delays
19.	periodic maintenance of Chepkube coffee factory road	Cheptais	7,993,560.00	7,101,490.00	-	100%	Road Condition improved and road in use
20.	Periodic Maintenance of Miti Mbili-Kabukwo Market Road	Chepyuk	6,094,640.00	6,037,290.00	5,115,331.40	100%	Road Condition improved and road in use
21.	Periodic maintenance of Chepkurkur-Kamabus Road	Chepyuk	2,506,760.00	2,451,815.00	2,074,611.50	100%	Road Condition improved and road in use
22.	Periodic maintenance of Chepyuk - Kibumet Soet Road	Chepyuk	8,890,240.00	8,795,437.00	7,475,721.10	100%	Road Condition improved and road in use
23.	Periodic maintanace of Chepkechir -Toroso mixed Secondary school-Tekwei home road	Chesikaki	4,549,724.51	4,447,613.00	-	100%	Road Condition improved and road in use

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
24.	Spot Improvement Of Tuikut-Kaptoboi-Kamarang' Road	Chesikaki	6,772,951.28	7,063,038.00	-	100%	Road Condition improved and road in use
25.	Periodic Maintanance Of Kimama Fcs Junction-Chesiywo Primary And Chemondi Primary Tuikong' Roads	Chesikaki	4,162,168.28	3,927,615.00	3,347,264.00	100%	Road Condition improved and road in use
26.	Periodic maintenance of Iconic -Busienyi - Namesake Road	Chwele/Kabuchai	6,984,360.00	6,927,907.00	-	100%	Road Condition improved and road in use
27.	Periodic maintenance of Walukaya - Namilama road	Chwele/Kabuchai	4,069,860.00	3,944,255.00	3,506,896.50	100%	Road Condition improved and road in use
28.	Periodic maintenance of Mufule Youth polytechnic Mufule primary-Nabutola primary road	East Sang'alo	3,382,560.00	3,191,985.00	2,720,331.85	0	Contactor Delays
29.	Periodic mainitenance of Wanjuku-River chwele road	East Sang'alo	2,288,680.00	2,097,909.00	1,787,793.30	0	Contactor Delays
30.	Periodic maintenance of Sichei junction- Dominiko Road	East Sang'alo	5,101,680.00	4,824,505.00	-	0	Contactor Delays
31.	Periodic Maintenance of St. Martin - Kimugui Road	East Sang'alo	3,519,440.00	3,326,580.00	2,764,138.00	0	Contactor Delays
32.	Periodic maintenance of mechimeru - Mutoto - Sikalame Road .	East Sang'alo	2,292,160.00	2,044,448.00	-	0	Contactor Delays
33.	Periodic maintenance of Chemweisus-Chemses Road	Elgon	6,741,920.00	6,438,504.00	5,475,464.50	100%	Road Condition improved and road in use
34.	Periodic maintenance of Kibuk-Chepkuy Road	Elgon	4,256,040.00	4,025,080.00	-	100%	Road Condition improved and road in use
35.	Opening of Musombi - Nawate road	Kabula	4,033,949.82	3,874,821.00	3,302,271.25	100%	Road Condition improved and road in use
36.	Periodic maintenance of Mukhuma -Bukumuma-Watoya road	Kabula	4,063,538.70	3,929,099.80	3,251,246.50	100%	Road Condition improved and road in use

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
37.	Periodic maintenance of Malinda-Samichi River Road apprx 0.8km	Kabula	1,887,886.20	1,884,296.00	1,519,865.50	0	Contactor Delays
38.	Periodic maintenance of Agape Mzee Bakari-Friends Church Sosio River	Kamukuywa	5,274,520.00	5,263,726.00	-	0	Contactor Delays
39.	Periodic maintenance of Cheselemi-Kamukuywa River Road	Kamukuywa	5,192,160.00	5,176,794.00	-	0	Contactor Delays
40.	Periodic maintenance of Road Mutongwe	Kamukuywa	4,524,000.00	4,341,442.00		100%	Road Condition improved and road in use
41.	Periodic maintenance of Kamuneru main road to Chemositet primary(kamuneru village)	Kapkateny	9,957,440.00	9,832,788.00	8,363,413.55	100%	Road Condition improved and road in use
42.	Grading and gravelling of kewaprang- kongit road	Kaptama	3,000,920.00	3,000,920.00	2,456,127.65	100%	Road Condition improved and road in use
43.	Grading and gravelling of Kaptiroko -Sosio road	Kaptama	2,985,376.00	2,984,680.00	-	0%	Contactor Delays
44.	Periodic maintenance of Chesinende kapchebon road	Kaptama	4,499,640.00	4,269,976.00	-	0%	Contactor Delays
45.	Periodic Maintenance Of IGC - Marel Road - Lusaka Road ,Kanduyi DEB Road	Khalaba	2,218,585.38	2,201,180.00	1,363,046.40	80%	The road is in use
46.	Periodic Maintenance of King Jesus Faith Church Road, Orwenyi Road, Green Hardware - R Khalaba	Khalaba	3,244,333.01	2,277,763.00		80%	The road is in use
47.	Periodic Maintanance Of Marel Road - Clement - Friends Church - Sarasa Road	Khalaba	2,623,546.83	2,594,149.00	-	50%	Contactor Delays
48.	Periodic Maintenance Of Mukhaweli,Brebman - Mushroom - Harvest Church	Khalaba	2,527,237.94	2,254,136.00	-	80%	The road is in use

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
	-Otugi, Cereals - Deliverance Curch -R.Khalaba Road						
49.	Periodic Maintenance Of Royol Resort - Macle Resort - Wandiaka Road, Galana Petrol Station - R.Khalaba	Khalaba	4,330,418.74	4,291,387.05	3,486,692.15	100%	Road Condition improved and road in use
50.	Periodic maintenance of Juma Lukhoba-Masikini,CRSMakikha-X-Chief-Buyofu,Maranatha JunctionMakikha-Mundaa Roads	Khasoko	#########	8,694,854.00	8,688,014.85	100%	Road Condition improved and road in use
51.	Construction of Sango Junction -Bwaliro(2*4)Box culvert on river Namusasi	Khasoko	6,611,342.00	6,572,652.00	-	0%	Contactor Delays
52.	Periodic maintenance of Nambale - Milimo Muricho Road	Kibingei	3,957,920.00	3,957,920.00		100%	Road Condition improved and road in use
53.	Periodic maintenance of Faith Home - Pius Mukhebi Road	Kibingei	2,610,000.00	2,540,144.00	2,161,630.45	100%	Road Condition improved and road in use
54.	Periodic maintenance of Kipetro- Koffi Anan -Friends Church Road	Kibingei	2,824,287.03	2,894,000.00	2,466,665.70	100%	Road Condition improved and road in use
55.	Periodic maintenance of Napwororu -Lutaso Siuna Road	Kibingei	2,611,943.35	2,462,258.00	2,096,866.05	100%	Road Condition improved and road in use
56.	Periodic maintenance of Kimwanga -Tabala bridge Mayanja Masielo to Watanya and Myanga market and Myanga to Apokot rd	Kimaeti	3,834,583.35	3,833,050.00	3,189,838.75	100%	Road Condition improved and road in use
57.	Periodic maintanance of Tunduli-Syombe-MWIYENGA- railways rd	Kimaeti	4,304,863.35	3,896,448.00	-	100%	Road Condition improved and road in use

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
58.	Periodic maintenance of Kitingia -Siilila road 4kms rd	Kimaeti	1,861,903.35	1,689,814.00	1,440,065.15	100%	Road Condition improved and road in use
59.	Periodic maintenance of Chelekei Secondary Road	Kimilili	2,743,062.67	2,645,593.00	-	0	Contactor Delays
60.	Periodic Maintenance Of Kimilili Town Roads	Kimilili	8,073,933.45	7,958,711.00	6,784,037.45	100%	The road is in use
61.	Periodic Maintenance Of Paspalm Kambini Road	Kimilili	3,684,104.90	3,533,580.00	-	0%	Contactor Delays
62.	Periodic maintenance of Chebukuyi - KakeriautiKimaluli Road	Lwandanyi	6,992,480.00	6,991,370.00	5,944,696.30	100%	Road Condition improved and road in use
63.	Periodic maintenance of Mukhuyu-Matumbai Primary-Nambuya -Luyekhe Road	Lwandanyi	7,129,360.00	7,108,291.00	6,060,630.55	100%	Road Condition improved and road in use
64.	Periodic maintenance of Njombusi-Matumbai-Wanjusi-Namubila-Mwalimu Nato- Pambala Road	Lwandanyi	4,970,020.00	4,947,840.00	4,218,245.55	100%	Road Condition improved and road in use
65.	Periodic maintenance of Wamono- Mayekwe-Bondeni- Lwandanyi Road	Lwandanyi	2,786,320.00	2,746,543.00	-	100%	Road Condition improved and road in use
66.	Periodic maintenance of Mikayu-Lurende-KiboochSichei River Road	Luuya/Bwake	5,002,260.23	4,681,226.00	3,903,987.70	100%	Road Condition improved and road in use
67.	Periodic maintenance of Nangili-Sikenga-Bwake primary-Sichei river Road	Luuya/Bwake	5,525,577.18	5,379,373.00	4,577,523.00	100%	Road Condition improved and road in use
68.	Periodic maintenance of Mabwi-Khachonge-MisriSichei Road	Luuya/Bwake	4,970,350.66	4,541,602.00	1,856,460.50	100%	Road Condition improved and road in use
69.	Periodic Maintenance Of Sinoko Miradi - Mayeku Road	Maeni	3,601,720.19	3,494,678.00	2,974,763.45	100%	Road Condition improved and road in use

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
70.	Periodic Maintenance Of Kapiri - Elijah Nameme - Friends Road	Maeni	3,583,618.76	3,514,694.00	2,996,168.10	100%	Road Condition improved and road in use
71.	Periodic Maintenance Of Kamasielo Ack - Tom Sabari - Kibisi River Road	Maeni	2,942,874.60	2,917,811.00	-	100%	Road Condition improved and road in use
72.	Periodic Maintenance Of SDA Church Factory Road	Maeni	2,348,544.35	2,238,543.00	1,907,396.65	100%	Road Condition improved and road in use
73.	Periodic Maintenance of Trinity - Ngalasia Road	Malakisi/Kulisuru	2,061,900.00	2,601,440.00	1,756,819.20	100%	Road Condition improved and road in use
74.	Periodic maintenance of Chenjeni Junction - Nabuloli Road (Chengoi/Chebukutumi) with box culvert	Malakisi/Kulisuru	8,018,732.00	8,009,534.00	-	100%	Road Condition improved and road in use
75.	Periodic maintenance of Sibanga primary -yabeko primary road	Malakisi/Kulisuru	3,578,020.00	3,553,565.75	-	0%	Contactor Delays
76.	Periodic maintenance of Bisunu cattle dip chebukutumi- Butonge road (Butonge-Chebukutomi	Malakisi/Kulisuru	3,041,520.00	3,039,848.50	-	0%	Contactor Delays
77.	Periodic maintenance of D.O Residence-Sirisia factoryYabeko road	Malakisi/Kulisuru	2,799,660.00	2,466,899.00	-	100%	Road Condition improved and road in use
78.	Grading and gravelling of Mukhuyu-Webuye Stream market road	Maraka	1,492,953.41	1,416,088.00	1,206,795.00	0	Contactor Delays
79.	Grading and gravelling of Sikolia -Karunga road	Maraka	1,604,402.50	1,561,603.00	-	100%	Road Condition improved and road in use
80.	opening,grading,gravelling and culvert installation of Johari-Ikojoo -Kiketi- Kituyi -Webuye stream	Maraka	3,064,617.73	2,890,658.00	-	0	Contactor Delays

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
81.	Maintenance of Sulungai - Wabwoba Agrey Wamukota to Mufunje	Maraka	3,012,956.44	2,643,852.92	2,253,099.30	100%	Road Condition improved and road in use
82.	maintenance of Nang'oto-Sinoko Pefa -Timona Koayabe Muji River	Maraka	2,176,740.00	2,890,426.00	-	0	Contactor Delays
83.	opening,grading and gravelling of Catholic-CompelPempere woodhill road	Maraka	3,714,737.41	3,485,685.00	-	0	Contactor Delays
84.	Periodic maintenance of Sirimbo -Moses-Jeremiah & Wephukulu - Chebosi river road	Matulo	4,471,981.19	4,183,750.00	3,564,613.70	80%	Road Condition improved and road in use
85.	Periodic maintenance of Malaa - Mukombosi road	Matulo	4,815,160.00	5,065,540.00	4,309,812.60	90%	Road Condition improved and road in use
86.	Periodic Maintenace of KMTC-Sweet waters-kitiabi - back street roads	Matulo	5,702,530.25	5,607,221.00	4,598,161.80	90%	Road Condition improved and road in use
87.	Periodic maitenance of Lunyu Catholic - Musembe sec - Okonya Spring Road	Mbakalo	4,328,098.04	4,228,098.04	-	100%	Road Condition improved and road in use
88.	Construction of Kibisi Catholic Church - BilongoMarangachi bridge and Periodic maintenance of Christopher-Kamuria-John Anaset rd	Mbakalo	7,519,298.71	7,411,723.00	6,317,577.65	100%	Road Condition improved and road in use
89.	Periodic maintenance of Mama Joanes-Karima ACK Road	Mbakalo	4,156,030.04	3,945,832.00	-	100%	Road Condition improved and road in use
90.	Periodic Maintenance of Siundu- Wangila -Satelight Road	Mihuu	3,061,230.09	2,971,187.00	2,528,461.00	100%	Road Condition improved and road in use
91.	Periodic maintenanace of Nangalama - misimo road	Mihuu	3,306,759.73	3,168,330.00	-	0%	Contactor Delays

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
92.	Periodic maintenance of Siyilila Box Culvert	Mihuu	7,847,897.66	7,843,538.56	6,645,061.60	100%	Road Condition improved and road in use
93.	Periodic maintenance of Makayaka-Kati-Nyaranga Road	Mihuu	3,310,472.84	3,203,813.00	-	100%	Road Condition improved and road in use
94.	Periodic maintenance of Mihuu- Ndakuyu- Mikwa Road	Mihuu	3,000,659.93	2,890,426.00	2,458,681.65	100%	Road Condition improved and road in use
95.	Gravelling and Murraming of Bishop Mwandia- Kitakicha Nabing'eng'e Dam Road .	Milima	4,671,561.05	4,122,716.00	3,512,896.75	100%	Road Condition improved and road in use
96.	Gravelling and Murraming of LineMoja- Benard Nyukuri _Makunga _ Kwena Road	Milima	5,822,046.09	5,169,350.00	4,406,423.40	100%	Road Condition improved and road in use
97.	Periodic Maintenance of Dick-Mukimwei Junction Road	Misikhu	4,698,249.05	4,630,368.00	3,941,564.05	100%	Road Condition improved and road in use
98.	Periodic maintenanace of Waudo-Tweki-Kitui dispensary	Misikhu	5,433,213.48	5,618,185.04	3,567,026.15	80%	Road Condition improved and road in use
99.	Periodic maintenance Bunangeni Junt - Wandili - Mung'aha	Misikhu	3,334,840.15	3,201,980.00	2,725,523.30	100%	Road Condition improved and road in use
100.	Periodic Maintenance of Nalyanya-Chepkongoi-ChepsitstiNamarare Road	Mukuyuni	#########	9,516,246.00	8,112,146.25	100%	Road Condition improved and road in use
101.	Periodic mainteinance of Sisenda-Raymond-Mutaki Road.	Mukuyuni	6,374,780.00	5,904,430.00	5,033,544.20	100%	Road Condition improved and road in use
102.	Periodic mainteinance of HON.Wetangula -Sango pri.Road	Mukuyuni	5,487,380.00	5,080,583.00	4,331,212.20	100%	Road Condition improved and road in use
103.	Periodic Maintenance of Disciples Church-Alberto-Khisa Junction Road	Musikoma	1,798,000.00	-	-	0	Contactor Delays

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
104.	Periodic Maintenance of Teresa Hotel-Swahili Junction Road	Musikoma	1,655,320.00	1,619,432.00	-	100%	Road Condition improved and road in use
105.	Periodic Maintenance of Namalelo-Railway-Maina Road	Musikoma	1,711,000.00	1,676,702.00	-	0	Contactor Delays
106.	Periodic Maintenance of Chief's Office-Njenga-WakaNyorita Road	Musikoma	2,212,120.00	2,046,853.00	1,740,829.60	100%	Road Condition improved and road in use
107.	Periodic Maintenance of Mwalimu Mang'ara-Okanya Pr. Junction Road	Musikoma	2,584,480.00	2,508,672.00	2,137,304.75	100%	Road Condition improved and road in use
108.	Periodic Maintenance of Sibembe-Lavin, C33-African Divine Church Roads	Musikoma	3,541,480.00	3,959,567.00	3,279,056.45	100%	Road Condition improved and road in use
109.	Periodic Maintenance of Munanda-Nabongo Ttc-Father Waltra-Musikoma Bekary Road	Musikoma	4,590,120.00	4,425,567.00	3,771,467.05	100%	Road Condition improved and road in use
110.	Periodic maintenance of Malinda -Namutokholo rd	Namwela	3,181,880.00	3,141,526.00	-	100%	Road Condition improved and road in use
111.	Periodic maintenance of Kolani - NamulalaNanjikombe rd	Namwela	4,641,160.00	4,330,998.00	3,690,890.10	100%	Road Condition improved and road in use
112.	Periodic maintenance of Namwela Market- menu rd	Namwela	4,363,340.00	4,283,424.00	-	100%	Road Condition improved and road in use
113.	Periodic Maintanance of Pwani Market-Wandabwa-Kutete-Kawa, Nasunyama-Masa Road in Naitiri/Kabuyefwe Ward	Naitiri/Kabuyefw e	6,995,960.00	6,953,736.00	5,927,673.30	100%	Road Condition improved and road in use
114.	Periodic of Lukhwaya-Namasaka-Andete - MaperaSamaria Pag Road	Ndalu/Tabani	4,720,295.66	4,947,666.00	4,216,959.35	100%	Road Condition improved and road in use
115.	Construction of Baraza - Tomas/Manyaki bridge	Ndalu/Tabani	4,297,608.74	3,994,410.00	3,404,048.85	100%	Road Condition improved and road in use

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
116.	Periodic of Kapchonge Police-Mbago, LukhunaKiminini Juct.-Wanja Road	Ndalu/Tabani	5,909,072.19	5,790,716.00	4,934,865.90	100%	Road Condition improved and road in use
117.	Construction of Mulembe Maria-Kamau footbridge	Ndalu/Tabani	4,274,981.95	4,077,956.00	3,475,246.20	100%	Road Condition improved and road in use
118.	Periodic maintenance of Mwiruti -Silungai-SinokoMarinda-Sinoko-Sitabicha 3km.	Ndivisi	5,372,736.14	5,657,624.00	-	0	Contactor Delays
119.	Periodic maintenance of Malomonyan-Nalianya Lutacho 0.9km rd	Ndivisi	3,575,078.60	3,052,179.00	2,600,977.40	100%	Road Condition improved and road in use
120.	Periodic maintenance of Makuselwa- KhaoyaSulungai road 3km.	Ndivisi	4,542,437.52	4,482,416.60	3,649,852.75	100%	Road Condition improved and road in use
121.	Periodic Maintenance of Miluki Junction-KabuberoMukwa Primary Road	Siboti	5,782,600.00	5,540,282.00	-	100%	Road Condition improved and road in use
122.	Periodic Mantainance of Siboti-Sirende-Sango Mosque Road	Siboti	7,780,120.00	7,425,682.00	6,327,322.10	100%	Road Condition improved and road in use
123.	Proposed Construction of Bisuche - Lukhuna 2*3 Box Culvert On River Namamje	Siboti	4,952,411.00	4,668,203.00	3,978,883.00	0%	Contactor Delays
124.	Periodic maintenance of Kakimanyi - Mama Catherine Primary Road	Sitikho	6,522,680.00	6,478,222.00	5,512,849.90	100%	Road Condition improved and road in use
125.	Periodic maintenance of Kiviki road	Sitikho	3,489,280.00	3,454,007.00	2,939,758.15	100%	Road Condition improved and road in use
126.	Periodic maintenance of Okiya Nalua spring road	Sitikho	3,161,696.00	3,141,062.00	-	100%	Road Condition improved and road in use
127.	Periodic maintenance of Khalala market - MukiteNambindo road	Sitikho	5,539,000.00	5,512,581.00	4,695,019.85	100%	Road Condition improved and road in use

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
128.	Periodic maintenance of Njinjusi road	Sitikho	4,307,080.00	4,231,889.24	3,088,880.40	100%	Road Condition improved and road in use
129.	Opening of Khaoya/Silingi/Muanda health centre Nasong'o Mukanda/Walubai & Wanandimu/Seferio Ngutukuroad	South Bukusu	3,473,040.00	3,117,855.00	2,649,464.45	100%	Road Condition improved and road in use
130.	Opening of Richard Wabomba-Tulumba TTI & construction of Tulumba River Culvert & Kayobia Muanda primary road	South Bukusu	4,322,160.00	4,321,849.76	3,555,045.80	100%	Road Condition improved and road in use
131.	Openning Wangila Lupao - Sio River Road & Chief Nyongesa-Lumboka road	South Bukusu	3,060,080.00	2,968,170.00	2,529,483.40	100%	Road Condition improved and road in use
132.	Opening Burangasi VTC - Kimatuni Mambo & Mzee mark Makokha/ Burangasi & Mwalimu Muchukhuli /Musumba road	South Bukusu	3,779,280.00	3,716,594.00	-	100%	Road Condition improved and road in use
133.	Opening Juma Namasake - Cattle dip-Bulosi & opichoTella-mukoya Forest-Namachanja Mukoro Road	South Bukusu	2,986,420.00	2,885,402.00	2,434,421.20	100%	Road Condition improved and road in use
134.	Opening Sifuniame/Mutunyi Wasulo & Francis Nicodemus-Nakholo primary school road	South Bukusu	2,316,520.00	2,003,103.00	1,706,842.05	100%	Road Condition improved and road in use
135.	Periodic maintenance of Munialo-Mbanga, DEB SecSamland-Graceway Road,Hebert-DEB primary-VCT junction Dairy -DCC Junction-DCC office.,Township Boda Boda-	Tongaren	4,239,568.00	4,235,038.00	3,609,112.00	100%	Road Condition improved and road in use

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
	police and Mitoto-Tongaren DEB Sec Road.						
136.	Periodic maintenance of Machakha -Milimani-Mumali- Korokocho-Jeremiah- Binyenya Dam Road	Tongaren	3,322,704.00	3,278,101.00	2,793,902.45	100%	Road Condition improved and road in use
137.	periodic maintenance of Tongaren V.T.C-KatimbaSango Mkt -Makhonge-Zacharia RD-,KakamweMitoto-Sango Catholic Road	Tongaren	4,471,800.00	4,449,934.00	3,792,247.40	100%	Road Condition improved and road in use
138.	Periodic Mantainance of Marakaru Market to Khalaba river Road	Tuuti/Marakaru	1,582,714.67	1,540,942.14	1,313,195.45	100%	Road Condition improved and road in use
139.	Periodic Mantainance of kayala to Khalaba River Road.	Tuuti/Marakaru	1,907,612.11	1,799,699.75		30%	Contactor Delays
140.	Periodic Mantainance of Cardinal otunga - osyanju Road.	Tuuti/Marakaru	1,565,309.45	1,498,876.00	1,250,403.35	100%	Road Condition improved and road in use
141.	Periodic Mantainance of Makutano junt - Chemiati Road.	Tuuti/Marakaru	1,146,423.82	1,013,787.80	839,040.90	100%	Road Condition improved and road in use
142.	Periodic Mantainance of Salvation Army to Wangila Tabani Road.	Tuuti/Marakaru	1,766,680.00	1,749,804.78	1,491,188.80	100%	Road Condition improved and road in use
143.	Periodic maintenance of Matabuku-Kaleke -Askin Road	West Bukusu	2,370,590.96	2,178,553.37	1,856,460.50	100%	Road Condition improved and road in use
144.	Spot Improvement of Nyangali Mkt - Javan Tarmac - Luketelo - Mwomo Junt Road	West Bukusu	7,284,664.74	7,167,469.60	-	100%	Road Condition improved and road in use

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
145.	Periodic maintenance of Ngo'li junt - Ngo'li maret - Musekese road	West Bukusu	2,187,836.15	2,117,635.10	1,732,666.50	100%	Road Condition improved and road in use
146.	Periodic maintenance of Marofu - Namasake friends church road	West Bukusu	5,254,055.74	5,295,353.00	4,512,663.65	100%	Road Condition improved and road in use
147.	Periodic maintenance of Kaju-Sokomoko-Thomas - White Road	West Nalondo	8,906,831.25	8,902,981.90	-	100%	Road Condition improved and road in use
148.	Periodic Maintenance of Masafu-Mutiemo-Kisiwa Road	West Nalondo	5,843,512.53	5,775,652.00	-	100%	Road Condition improved and road in use
149.	Periodic maintenance Sirare-Marobo Road	West Nalondo	4,099,509.48	3,983,811.00	3,335,582.40	100%	Road Condition improved and road in use
150.	Maintenance of Nangwe-Kere Road	West Nalondo	5,640,451.63	5,151,364.00	4,375,726.20	100%	Road Condition improved and road in use
151.	Periodic maintenance of Daraja Mzungu Namanga Pri Road	West Sang'alo	9,203,311.77	9,139,121.00	2,528,461.00	100%	Road Condition improved and road in use
152.	Periodic maintenance of Mulupi-Namwacha Primary professor Rd	West Sang'alo	3,590,696.89	3,513,756.00	2,995,331.55	100%	Road Condition improved and road in use
153.	Proposed construction of kipkeke box culvert	Kapkateny	7,016,376.00	6,948,906.45	-	40	Contactor Delays
154.	Proposed construction of kipsisi-marigo box culvert	cheptais/chesikaki	6,963,132.00	6,934,355.68	5,911,184.20	40	Contactor Delays
155.	Proposed construction of kibuke -wacholi box culvert	west bukusu	6,002,420.00	5,803,549.80	4,817,154.45	96%	Projects awarded late in the FY
156.	Periodic Maintenance of Soet - Toywondet Road	Chepyuk	6,492,520.00	6,492,520.00	0	95%	Projects awarded late in the FY
157.	Completion Works on Sosapel Box Culvert	Chepyuk	5,767,960.00	5,767,960.00	0	95%	Projects awarded late in the FY
158.	Construction of 2No. Box culverts and installation of culverts	Cheptais	#########	#########	0	95%	Projects awarded late in the FY

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
159.	Periodic Maintenance of Maliki Junt - Maliki Catholic Church - Khayota Road	Milima	#########	#########	0	95%	Projects awarded late in the FY
160.	Routine Maintenance of Chekulo Junt - Luuya Catholic Church Road	Luuya/Bwake	5,721,584.00	5,721,584.00	0	95%	Projects awarded late in the FY
161.	Periodic Maintenance of Terem Primary - Murwani Primary Road	Kapkateny	5,946,740.00	5,946,740.00	0	85%	Projects awarded late in the FY
162.	Routine Maintenance of Wekelekha Junt - Samoya Catholic Church Road	Musikoma	6,703,408.00	6,703,408.00	0	20%	Projects awarded late in the FY
163.	Periodic Maintenance of Minata - Kona Mbaya Road	Matulo	5,249,000.00	5,249,000.00	0	80%	Projects awarded late in the FY
164.	Routine Maintenance of ACK Siritanyi - Namisi - A8 Road	Musikoma	1,946,480.00	1,946,480.00	0	95%	Projects awarded late in the FY
165.	Routine Maintenance of Chemche - Kuyuni Road	Bukembe West	7,159,080.00	7,159,080.00	0	60%	Projects awarded late in the FY
166.	Routine Maintenance of Valentine – Lukoye Road	Bukembe East				0%	Projects awarded late in the FY
167.	Routine Maintenance of Pastoral Centre - Wamunyiri Road	Kabula				95%	Projects awarded late in the FY
168.	Routine Maintenance of Butieli Secondary - Wamunyinyi Road,	Tuuti / Marakaru	8,697,216.00	8,697,216.00	0	40%	Projects awarded late in the FY
169.	Routine Maintenance of Fr.Osyanju road						Projects awarded late in the FY
170.	Routine Maintenance of Makutano - Wanangali road						Projects awarded late in the FY
171.	Routine Maintenance of Michael Siundu - Namasa Road	Bumula	1,977,800.00	1,977,800.00	0	95%	Projects awarded late in the FY

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
172.	Routine maintenance of Myanga - Bukirimo Primary Road	Kimaeti	7,730,240.00	7,730,240.00	0	95%	Projects awarded late in the FY
173.	Routine maintenance of Muanda pr- Tulumba - Sichekereni - Tabuti - R.Mayanja	South Bukusu					Projects awarded late in the FY
174.	Routine Maintenance of Chebunyinyi Primary – Chebunyinyi River Road	Chwele / Kabuchai	5,918,320.00	5,918,320.00	5,015,061.80	95%	Projects awarded late in the FY
175.	Routine Maintenance of Mabwi Polytechnic – Khachonge Road	Luuya/Bwake					Projects awarded late in the FY
176.	Routine Maintenance of St.Paul Namudi-Katome Junt Road	Lwandanyi	#########	#########	0	40%	Projects awarded late in the FY
177.	Routine Maintenance of Lukala - Kulisiru Road	Malakisi / Kulisiru					Projects awarded late in the FY
178.	Routine Maintenance of Cheptais Mkt - Cheptais High Rd	Cheptais					Projects awarded late in the FY
179.	Routine Maintenance of Kuafu - Chongoi Road	Namwela	1,995,200.00	1,995,200.00	0	95%	Projects awarded late in the FY
180.	Routine Maintenance of Khalaba - Kabuchai Road	West Nalondo	4,569,820.00	4,569,820.00	0	95%	Projects awarded late in the FY
181.	Routine Maintenance of Chepsitati Primary - Lukhome Mkt Road	Mukuyuni	6,945,152.00	6,945,152.00	0	95%	Projects awarded late in the FY
182.	Routine Maintenance of Mupeli - Wamboka Road	West Bukusu	1,996,302.00	1,996,302.00	0	95%	Projects awarded late in the FY
183.	Routine Maintenance of Mwalimu House - Makutano rd	Matulo	2,027,680.00	2,027,680.00	0	0%	Projects awarded late in the FY
184.	Routine Maintanance of Makhese Mkt - R.Kuywa Road	Misikhu	2,024,200.00	2,024,200.00	0	0%	Projects awarded late in the FY

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
185.	Routine Maintenance of Wanyonyi Mkinusu - Kisaka Rd	Bokoli	2,000,000.00	2,000,000.00	0	0%	Projects awarded late in the FY
186.	Routine Maintanace of Mzee Namisi Road	Sitikho	2,000,000.00	2,000,000.00	0	0%	Projects awarded late in the FY
187.	Routine Maintenance of Masieveve Road	Mihuu	1,966,200.00	1,966,200.00	0	20%	Projects awarded late in the FY
188.	Routine Maintenance of Namaraya - Chwala bridge road	Maeni	5,997,200.00	5,997,200.00	0	0%	Projects awarded late in the FY
189.	Routine Maintenance of Misikhu Main SDA - Chelekei ACK Secondary Road	Kimilili					Projects awarded late in the FY
190.	Routine Maintenance of Sephania - Arrows - Binyenya Road	Tongaren					Projects awarded late in the FY
191.	Routine Maintenance of Kiptii Junt - Chebukok Road	Chesikaki	3,259,600.00	3,259,600.00	0	0%	Projects awarded late in the FY
192.	Routine Maintenance of Khalaba - Kabuchai Road	West Nalondo	4,569,820.00	4,569,820.00	0	95%	Projects awarded late in the FY
193.	Routine Maintenance of Mukuyuni - Utubora - Bondeni	Milima	6,275,600.00	6,275,600.00	0	60%	Projects awarded late in the FY
194.	Routine Maintenance of Makunga Primary -Peter Kituyi - Matunda Road	Mbakalo					Projects awarded late in the FY
195.	Routine Maintenance of Kisumu ndogo Junt - Sirakaru Market - Mulembe Junt	Naitiri / Kabuyefwe					Projects awarded late in the FY
196.	Routine Maintenance of Ng'aramuk - Kapsokom Primary - Mpakani Rd	Chepyuk	6,245,440.00	6,245,440.00	0	0%	Projects awarded late in the FY

S/NO.	Project Description	Location	Approved Allocation	Approved Contract Sum	Amount Paid	Status	Remarks
197.	Routine Maintenance of Kapkeke Junt - Kapkeke Primary Rd	Kapkateny					Projects awarded late in the FY
198.	Routine Maintenance of Chepsagat - R.Kamukuywa Road	Kaptama	3,056,600.00	3,056,600.00	0	0%	Projects awarded late in the FY
199.	Routine Maintenance of Booster - Aliata Road	Soysambu / Mitua	4,350,000.00	4,350,000.00	0	0%	Projects awarded late in the FY
200.	Routine Maintenance of Jadelica Road	Township	1,113,136.00	1,113,136.00	0	0%	Projects awarded late in the FY
201.	Routine Maintenance of Shell-Pombo Tano Road	Township	1,876,300.00	1,876,300.00	0	20%	Projects awarded late in the FY
202.	Repair of Manholes on dual carriageway road	Township	1,961,500.00	1,961,500.00	0	20%	Projects awarded late in the FY

4. Education and Vocational Training

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
1	Construction of Komosong Model ECDE Centre.	Cheptais	5,000,000	4,688,716.20	0	ongoing at 90% complete (roofing stage)	Behind schedule
2	Construction of a tailoring Workshop at Mufule VTC.	East Sang'alo	4,500,000	4,493,133.00	1,992,195.00	ongoing 70% complete	Behind schedule
3	Construction of 1 No. ECDE Classroom and 2 No.Door Pit Latrine Latrine at Sikalame Primary School.	East Sang'alo	2,500,000	2,499,909.00	2,499,909.00	Complete	Completed within schedule
4	Construction of 3 No. Classrooms at Wamunyiri VTC.	Kabula	5,000,000	4,991,747.08	0	100% complete	Completed within schedule

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
5	Construction of 1 No. ECDE Classroom at Sesik and Cheptonon Primary Schools.	Kapkateny	3,500,000	3,487,971.00	0	ongoing at 5% complete (foundation done)	Delays in procurement
6	Construction of 1 No. ECDE Classroom at Chesinende, Kongit, Kaborom ACK and Tomoi Primary Schools.	Kaptama	5,500,000	5,449,994.00	0	Site Handing Over stage	Delays in procurement
7	Renovation of ECDE Classroom at Mukhaweli and Kanduyi DEB Primary School.	Khalaba	1,700,000	1,050,315.00	0	Ongoing Tiles partially inserted 50%	Delays in procurement
8	Fixing of of floor Tiles in the ECDE Classrooms at Kitingia, Mwiyenga, Siilila, Bitobo, Siloba, Kitabisi, Mukhekhe, Napara, Khasolo and Nakalila Primary Schools.	Kimaeti	5,000,000	4,929,065.00	4,929,065.10	Complete	Completed within schedule
9	Construction and Reovation of 1 NO. ECDE Classroom at Matunda, Namikelo and Marobo Primary Schhols.	Luuya Bwake	3,700,000	3,615,712.00	0	90% complete (roofing)	On course
10	Construction of 1 No. ECDE Classroom at Kimingich Primary School.	Maeni	1,500,000	1,453,385.89	0	ongoing 70% complete	On course
11	Construction of 1 No. ECDE Classroom at Sipala Primary School	Mihuu	1,900,000	1,861,642.00	1,100,504.00	70% complete	

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
12	Construction of 1 NO. ECDE Classroom at Kituni Primary School and a Workshop at ST. Josephs Manani VTC.	Misikhu	4,500,000	4,497,896.70	0	ongoing 50% complete (ringbeam)	Delays in procurement
13	Construction of 1 No. ECDE Classroom at Teremi and Baraki Primary Schools.	Mukuyuni	3,000,000	2,957,171.20	0	Site handed over 0%	Delays in procurement
14	Construction of a Twin Workshop Centre at Sirakaru VTC.	Naitiri Kabuyefwe	4,200,000	4,165,000.00	0	100% complete	Completed within schedule
15	Construction of 1 No. ECDE Classroom and 2 No.Door Pit Latrine Latrine at Matibo and Wanjoya Primary Schools.	Namwela	3,000,000	2,929,560.00	0	100% complete	Completed within schedule
16	Purchase and Supply of Furniture for ECDE Centres across the Ward.	Namwela	1,000,000	999,804.00	0	Delivered 100% complete	Delivered on time
17	Construction of 4No. Door Pit Latrine at Lurare ECDE Centre and Construction of 1 No. ECDE Classroom and 2 No.Door Pit Latrine Latrine at Netima and Musakasa Primary Schools	Siboti	4,900,000	4,069,261.71	4,062,262.00	100% Complete	Completed within schedule
18	Construction of 2 No. ECDE Classroom at Kewa Primary School.	Soysambu/Mitua	3,000,000	2,802,187.10	0	100% Complete	Completed within schedule
19	Construction of 1 No. ECDE Classroom at at Sikulu primary School and	Tongaren	2,100,000	2,191,778.00	2,191,778.00	Complete	Completed within schedule

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
	renovation of Tongaren ECDE primary school.						
20	Construction of 1 No. ECDE Classroom, Office and Modern toilets at Bungoma DEB Primary School.	Township	3,000,000	2,991,052.00	0	100% complete and in use	Completed within schedule
21	Equipping of 5 ECDE Centres across the Ward.	Township	3,100,000	2,791,798.00	0	100% Complete	Completed within schedule
22	Fencing and Construction of No. 1 classroom at Ngoli VTC.(Craft Centre)	West Bukusu	1,800,000	1,688,416.37	0	ongoing	Contract behind schedule
23	Construction of 1 No. ECDE Classroom at Kebee and Kopsiro Primary Schools.	Kaptama	3,700,000	3,650,574.00	0	Site handed over 0%	Contract behind schedule
24	Construction of 1 No. ECDE Classroom at Misemwa, Silungai and Makuselo Primary Scools.	Ndivisi	6,500,000	6,449,532.00	0	100% complete	Completed within schedule
25	Construction of 1 No. ECDE Classroom at Chemeker and Kamarang Primary Schools.	Chesikaki	3,000,000		0	100% complete	Completed within schedule
26	Construction of Namawanga ECDE in Bokoli Ward	Bokoli	1,300,000	1,300,039.00	0	90% complete	On course
27	Construction of Libolina School for Disabled and 1 No. ECDE Classroom at Kisache	Kimaeti	4,000,000	3,993,073.00	3,993,073.00	100% complete	Completed within schedule

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
28	Renovation of 1 No. ECDE Classroom at Samoya Primary School.	Musikoma	250,000	247,921.00	0	Ongoing	Delays in procurement
29	Construction of 1 No. ECDE Classroom at at Sitila Primary School	West Nalondo	1,500,000	1,492,100.00	0	Site to be handed over 0% complete	Delays in procurement
30	Construction of 1 No. ECDE Classroom at Bunana Primary School.		1,500,000		0	100% complete	Completed within schedule
31	Construction of ECDE Classroom at Namasa and Sifuniame Primary School in Bumula Ward	Bumula Ward	3,000,000	2,989,678.00	0	Ongoing	
32	Construction works for chainlinks fence sentry and cabros at sudi vtc in Bukembe East Ward	Bukembe East Ward	3,000,000	2,874,662.00	0	100% complete	Completed within schedule
33	Procurement of furniture for ECDEs in Siboti and Khalaba wards	Siboti and Khalaba wards	1,400,000		0	100% Complete	Completed within schedule
34	Supply and Delivery of ECDE Learning Materials	All ECDE schools	23,000,000	10,952,378.00	10,216,494.00	Partially supplied	
35	Digital Learning	45 ECDE		3,713,055.58	3,713,055.00	Delivered	Delivered on time
36	Supply and Delivery of ICT Equipment (Laptops)	Headquarter		477,000.00	0	Delivered	Delivered on time
37	Supply and Delivery of ECDE Learning Materials (Additional)	All ECDE schools		4,868,984.00	0	Delivered	

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
38	Hair Dressing and Beauty Therapy	Supply of VTC Equipment	25,000,000	6,370,193.00	6,370,173.00	Delivered	Delivered on time
39	Food and Beverage, Masonry and Plumbing	Supply of VTC Equipment		4,889,706.00	0	LPO issued	
40	Supply and Delivery of ICT Equipment(Laptops)	Supply of VTC Equipment		2,110,700.80	0	Delivered	Delivered on time
41	Supply of Chairs	Supply of VTC Equipment		5,469,364.00	0	Delivered	Delivered on time
42	Electricals, Welding and Metal works	Supply of VTC Equipment		4,449,410.00	0	LPO issued	Delays in procurement
43	Feeding Program	Supply and Delivery of Fortified Porridge flour	30,000,000	29,547,798.00	0	Partially supplied	Delays in procurement
44	Supply and Delivery of Office Stationery -ECDE	Headquarter		483,000.00	0	LPO issued	Delays in procurement
45	Supply and Delivery of Office Stationery-VTC	Headquarter		124,900.00	0	LPO issued	Delays in procurement
46	Supply and Delivery of Sanitary Items-ECDE	Headquarter		49,880.00	0	LPO issued	Delays in procurement
47	Supply and Delivery of Sanitary Items-VTC	Headquarter		24,440.00	0	LPO issued	Delays in procurement
48	Supply and Delivery of Catering Items ECDE	Headquarter		611,380.00	0	LPO issued	Delays in procurement
49	Supply and Delivery of Catering Items-VTC	Headquarter		540,780.00	0	LPO issued	Delays in procurement

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
50	Supply and Delivery of Office Stationery -ECDE	Headquarter		201,600.00	0	LPO issued	Delays in procurement
51	Supply and Delivery of Office Stationery-VTC	Headquarter		73,800.00	0	LPO issued	Delays in procurement
52	Supply and Delivery of Sanitary Items-ECDE	Headquarter		43,260.00	0	LPO issued	Delays in procurement
53	Supply and Delivery of Sanitary Items-VTC	Headquarter		23,310.00	0	LPO issued	Delays in procurement
54	Supply and Delivery of Catering Items ECDE	Headquarter		550,020.00	0	LPO issued	Delays in procurement
55	Supply and Delivery of Tonners	Headquarter		427,000.00	0	LPO issued	Delays in procurement
56	Supply and Delivery of Motor vehicle Tyres	Headquarter		164,000.00	0	LPO issued	Delays in procurement
57	The proposed construction of administration block at Kibabii VTC in Tuuti Marakaru ward.	Tuuti Marakaru	2,000,000.00	1,956,847.88	0	Awarded	Delays in procurement
58	The proposed construction works for workshop and 12 no toilet at Sudi VTC in South Bukusu ward.	South Bukusu	2,000,000.00	5,995,548.00	0	Awarded	Delays in procurement
59	Equipping of ECDE Classrooms with Plastic Chairs	Bukembe East	2,000,000.00	1,470,000.00	0	Awarded	Delays in procurement
60	Equipping of ECDE Classrooms with Plastic Chairs	Chesikaki	2,000,000.00	1,940,000.00	0	Awarded	Delays in procurement

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
61	Equipping of 10 ECDE Classrooms with Plastic Chairs for ECDE Learners, 10 Tables and 20 Chairs for Teachers	Khasoko	2,000,000.00	1,947,000.00	0	Awarded	Delays in procurement
62	Equipping of ECDE Classrooms with Plastic Chairs	Kimaeti	2,000,000.00	1,940,000.00	0	Awarded	Delays in procurement
63	Equipping of ECDE Classrooms with Plastic Chairs	Maeni	2,000,000.00	N/A	0	Retendered	Delays in procurement
64	Equipping of ECDE Classrooms with Plastic Chairs	Misikhu	2,000,000.00	1,960,000.00	0	Awarded	Delays in procurement
65	Equipping of ECDE Classrooms with Plastic Chairs	Naitiri Kabuyefwe	2,000,000.00	1,996,000.00	0	Awarded	Delays in procurement
66	Equipping of ECDE Classrooms with Plastic Chairs	Namwela	2,000,000.00	1,920,000.00	0	Awarded	Delays in procurement
67	Equipping of Resource Centre	Bukembe West	2,000,000.00	1,995,000.00	0	Awarded	Delays in procurement
68	Equipping of ECDE Classrooms with Plastic Chairs	Ndivisi	2,000,000.00	1,970,000.00	0	Awarded	Delays in procurement
69	Equipping of ECDE Classrooms with Plastic Chairs	West Bukusu	2,000,000.00	N/A	0	Retendered	Delays in procurement

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
70	Equipping of ECDE Classrooms with Plastic Chairs	West Nalondo	2,000,000.00	1,960,000.00	0	Awarded	Delays in procurement
71	Equipping of ECDE Classrooms with Plastic Chairs	Matulo	2,000,000.00	1,980,000.00	0	Awarded	Delays in procurement
72	Equipping of ECDE Classrooms with Plastic Chairs	Kamukuywa	2,000,000.00	1,960,000.00	0	Awarded	Delays in procurement
73	Supply and delivery of no. 5000Ltrs water Tanks Equipping of ECDE Classrooms with Plastic Chairs	Ndalu	2,000,000.00	1,975,000.00	0	Awarded	Delays in procurement
74	Equipping of ECDE Classrooms with Plastic Chairs	Luuya Bwake	2,000,000.00	1,999,333.00	0	Awarded	Delays in procurement
75	Equipping of ECDE Classrooms with Plastic Chairs	West Sang'alo	2,000,000.00	N/A	0	Retendered	Delays in procurement
76	Equipping of ECDE Classrooms with Plastic Chairs	Sitikho	2,000,000.00	1,998,000.00	0	Awarded	Delays in procurement
77	Equipping ECDE classrooms with Plastic Chairs	Bokoli	2,000,000.00	N/A	0	Retendered	Delays in procurement
78	Equipping of ECDE Classrooms with Plastic Chairs	Mukuyuni	2,000,000.00	N/A	0	Retendered	Delays in procurement

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
79	Equipping of ECDE Classrooms with Plastic Chairs	Chwele Kabuchai	2,000,000.00	N/A	0	Retendered	Delays in procurement
80	Supply, And Delivery of Construction Materials And Water Tanks In Township Ward	Township	2,000,000.00	N/A	0	Retendered	Delays in procurement
81	Proposed Construction works for 1 no ECDE Classroom and 3 no door pit Latrine at Bunambobi Primary School in Bumula ward	Bumula	2,000,000.00	1,982,625.00	0	Awarded	Delays in procurement
82	Proposed Completion works for 1 no ECDE Classroom at Cheptoror Primary and Construction of ECDE Classroom at Sosaple Primary School in Chepyuk ward	Chepyuk	2,000,000.00	N/A	0	Retendered	Delays in procurement
83	Proposed renovation works for 1 no ECDE Classroom at at Wamunyiri, Mukhuma, Syoya and Lukusi Primary School in Kabula ward	Kabula	2,000,000.00	1,988,872.00	0	Awarded	Delays in procurement
84	Proposed Construction works for 1 no ECDE Classroom and 3no. Door pit Latrine at Sacho Primary School in Kapkateny ward	Kapkateny	2,000,000.00	1,990,433.44	0	Awarded	Delays in procurement
85	Proposed construction works for 1No ECDE Classroom and 3no door pit Latrine at Miluki	Siboti	2,000,000.00	1,971,056.14	0	Awarded	Delays in procurement

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
	Primary School in Siboti Ward						
86	Proposed Renovationworks for 1 no ECDE Classrooms at Namakhele Primary School in Chwele Kabuchai ward	Chwele Kabuchai	2,000,000.00	447,834.31	0	Awarded	Delays in procurement
87	Proposed Construction works for 1 no ECDE Classroom and 3 no door pit latrine at Sango Pefa Primary school in Maraka ward	Maraka	2,000,000.00	1,999,333.00	0	Awarded	Delays in procurement
88	Proposed Construction Works for 4no door Pit Latrine at Lukhuna ECDE in South Bukusu ward	South Bukusu	2,000,000.00	498,932.00	0	Awarded	Delays in procurement
89	Proposed Construction Works for 1no ECDE Classroom at Muanda primary School in South Bukusu ward	South Bukusu	2,000,000.00	1,490,000.00	0	Awarded	Delays in procurement
90	Proposed Renovationworks for of 1 no ECDE Classrooms at Namawanga, Lutaso, Namunyu Butonge and Bukokholo primary School in Malakisi Kulisiru ward	Malakisi Kulisiru	2,000,000.00	1,922,313.72	0	Awarded	Delays in procurement
91	Proposed Construction works for 1 no ECDE Classroom at Chebini PEFA primary School in Bokoli ward	Bokoli	2,000,000.00	N/A	0	Retendered	Delays in procurement

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
92	Proposed Construction works for 1 no ECDE Classroom and 3no. Door pit latrine at Kikwamet Primary School in Tongaren Ward	Tongaren	2,000,000.00	1,994,948.30	0	Awarded	Delays in procurement
93	Proposed Renovation works for 1 no ECDE Classrooms at Khwiroro, Siuna, Kibingei FYM and Kibingei RC Primary School in Kibingei ward	Kibingei	2,000,000.00	1,950,001.15	0	Awarded	Delays in procurement
94	Proposed Construction works of 1 no ECDE Classroom and 3no.door pit latrine at Namatotoa Primary School	Cheptais	2,000,000.00	N/A	0	Retendered	Delays in procurement
95	Proposed Completion works for 1 no ECDE Classrooms and 2NO door Pit latrine at Nabutola and Sango Primary School in East Sang'alo ward	East Sang'alo	2,000,000.00	1,994,736.00	0	Awarded	Delays in procurement
96	Proposed Renovation works for 1 no ECDE Classrooms at Ng'oli, Bituyu,Khamulati,Punda Misikhu main, and Sango Primary School	Kimilili	2,000,000.00	1,970,497.00	0	Awarded	Delays in procurement
97	Proposed Construction works for 1 no ECDE Classroom at Hafo Land ICFEM Primary School in Milima Ward	Milima	2,000,000.00	1,948,307.00	0	Awarded	Delays in procurement

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
98	Proposed Construction works for 3 no door Exhaustible pit Latrine at Sitawa primary school in Bukembe East ward	Bukembe East	2,000,000.00	N/A	0	Retendered	Delays in procurement
99	Proposed Construction works for 1 no. ECDE Classroom and 3no door Pit Latrine at Chepkerer Primary School	Kaptama	2,000,000.00	N/A	0	Retendered	Delays in procurement
100	Proposed Construction works for 1no of ECDE Classroom and 3no door pit latrine at Misimo Primary School in Mihuu ward	Mihuu	2,000,000.00	N/A	0	Retendered	Delays in procurement
101	Proposed Construction works for 1 no ECDE Classroom and 3 no. door Pit Latrine at Chemweisus Primary	Elgon	2,000,000.00	N/A	0	Retendered	Delays in procurement
102	Proposed Construction works for 1 no ECDE Classroom and 3no. door pit latrines at Sio Primary School in Musikoma Ward	Musikoma	2,000,000.00	N/A	0	Retendered	Delays in procurement

5. Trade, Energy and Industrialization

S/N0	Project Description	Contractor	Location	Budget Estimate	Contract Amount	Amount Paid	Status	Remarks
1	Construction of Kipsigon Market		Kipsigon	0	0	0	Budget cut	No additional construction was undertaken
2	Construction of Modern Stalls and Shades at	Wells Trading Co.	Kamukuywa	201,353,576	272,672,927	184,612,775	Ongoing at 75% complete	Construction is ongoing, though behind schedule

S/N0	Project Description	Contractor	Location	Budget Estimate	Contract Amount	Amount Paid	Status	Remarks
	Kamukuywa Market							
3	Constraction of County Intergrated Industrial Park at Sang'alo Institute (CAIP)	Quest Civil Engineering	Sang'alo	194,548,890	474,153,714	155,162,934	On going at 54% complete	Construction is ongoing on schedule
4	Supply of Transformers	REREC	21 wards	45,000,000	45,000,000	0	Ongoing	In partnership with REREC the project is ongoing
5	Purchase of Lighting Equipment		Countwide	15,033,314	15,033,314	15,033,314	Complete	It’s an annual program and targets for the period under review were met
6	Disbursement of County Trade Loans across all the 45 Wards		45 wards	30,963,496	20,822,845	20,822,845	Ongoing	The revolving fund is operational
	Sub Total				**827,682,800**	**375,631,868**		

Ward based Projects

S/No	Project Name/Description	Name Of Contractor	Location	Amount Allocated	Negotiation No.	Contract Amount	Amount Paid	Balance	Status	Remarks
1	Proposed installation and Commissioning of 8M solar powered streetlights	PISONAZ INT'L LTD	Sipala Market, Sango, Mukhuyu, Makaura market/ police post,Lwanda and Nasaka Markets, Mukuyuni market, Mombasa ndogo and Namboko primary, Nasyanda and Mutembi Markets.	7,900,000	1667805/2024-2025	7,896,200	NIL	7,896,200	COMPLETED	Complete and in use

S/No	Project Name/Description	Name Of Contractor	Location	Amount Allocated	Negotiation No.	Contract Amount	Amount Paid	Balance	Status	Remarks
2	Proposed installation and Commissioning of 20M high 1No. grid powered floodlights	SINAWA ENTERPRISES	Wamunyiri	4,000,000	1667814-2024-2025	3,990,000	NIL	3,990,000	COMPLETED	Complete and in use
3	Proposed installation and Commissioning of 20M high 1No.grid powered floodlight	PHILAFE ENGINEERING	Sikusi Market	4,000,000	1667815-2024-2025	3,998,920	NIL	3,998,920	COMPLETED	Complete and in use
4	Proposed installation and Commissioning of Solar backup system at Bulond Dispensary and installation of 10 No solar streetlights	GERRICK TECH &HYGIENE	West San'alo Ward	5,500,000	1667818-2024-2025	5,928,920	NIL	5,928,920	NOT STARTED	Project was re-tendered
5	Proposed installation and Commissioning of 15M high No.grid powered floodlight	PHILAFE ENGINEERING	Sio Primary	4,000,000	1667821-2024-2025	3,998,200	NIL	3,998,200	COMPLETED	Complete and in use
6	Proposed installation and Commissioning of 8M High	PISONAZ INT'L LTD	Chesikaki,kamukuywa,Tongaren, Lwandanyi wards	5,617,280	1667827-2024-2025	5,612,000	NIL	5,612,000	COMPLETED	Complete and in use

S/No	Project Name/Description	Name Of Contractor	Location	Amount Allocated	Negotiation No.	Contract Amount	Amount Paid	Balance	Status	Remarks
	powered integrated streetlights									
7	Proposed installation and Commissioning of 12M 4No solar powered high mast	PISONAZ INT'L LTD	West Nalondo,NasyandaSango sirendeMatulo corner and Lugulu Administration office	7,000,000	1667833-2024-2025	6,995,000	NIL	6,995,000	COMPLETED	Complete and in use
8	Proposed installation and Commissioning of 10M high powered streetlight	MANKOS AGENCIES	Kapuisei, korugotuny,kipsis, chebkube,Bondeni,Sacharani,Chepsoigei, sibanga markets	5,000,000	1667839-2024-2025	5,398,000	NIL	5,398,000	COMPLETED	Complete and in use
9	Proposed installation and Commissioning of electrical works	WESTLINK	Catholic market	2,500,000	1667845-2024-2025	2,458,000	NIL	2,458,000	COMPLETED	Complete and in use
10	Proposed installation and Commissioning of 10M grid powered streetlights	WESTLINK	Namutokholo, Wapukha, masaba, Kona Shiundu and Kolani Markets.	2,500,000	1667847-2024-2025	2,495,000	NIL	2,495,000	COMPLETED	Complete and in use
11	Proposed repair of grid powered streetlight	WESTLINK	Across Kimilili ward	500,000	1667849-2024-2025	450,938	NIL	450,938	COMPLETED	Complete and in use
12	Proposed repair of grid powered streetlights	WESTLINK	Khalaba Ward	3,900,000	1667851-2024-2025	3,856,460	NIL	3,856,460	COMPLETED	Complete and in use
13	Proposed installation and Commissioning	OCEANDROP	Masaek market	500,000	1667855-2024-2025	491,840	NIL	491,840	COMPLETED	Complete and in use

S/No	Project Name/Description	Name Of Contractor	Location	Amount Allocated	Negotiation No.	Contract Amount	Amount Paid	Balance	Status	Remarks
	of 1No. Bodaboda Shed									
14	Proposed repair and maintenance of 1 No high mast lights at Chebkube and Repairs of streetlights	ALPHEUS LIMITED	Across township.	3,500,000	1860828-2024-2025	3,460,000	NIL	3,460,000	COMPLETED	Complete and in use
15	Proposed Construction and Commissioning of 4No. Bodaboda Sheds	MUNGO COMP LTD	Samoya,sibembe,Mulaha and musikoma	1,250,000	1667858-2024-2025	1,186,912	NIL	1,186,912	COMPLETED	Complete and in use
16	Proposed construction of 3No bodaboda shed	TYRA VENTURES S	Nakalira junction,Makhonge and Musembe Stages	1,000,000	1805819-2024-2025	966,483	NIL	966,483	Completed	Complete and in use
17	Proposed construction of 1No bodaboda shed	TYRA VENTURES S	Wapukha and Kikai Market	300,000	1805764-2024-2025	279,168	NIL	279,168	Completed	Complete and in use
18	Supply and Delivery, testing and commissioning of 10No. car washing machines	BRAMFORD	Across Ward	500,000	1667861-2024-2025	495,000	NIL	495,000	Delivered	Delivered and in use
	TOTAL					**59,957,041**	**0**	**59,957,041**		

6. **Lands, Urban and Physical Planning**

No	Name Of Project	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
1	Purchase of 2 acres of land for sports academy at Natundwe area	Natundwe	3,000,000	3,000,000	0	70%	Land processes are done. Payment not made due to late submission of documents to the department by the seller
2	Purchase of 1 acre land for Makhonge S.A	Makhonge	1,000,000	1,000,000	0	0%	Process not initiated
3	Purchase of one acre of land in Masindet	Masindet	1,500,000	1,500,000	1,500,000	100%	Land purchased
4	Purchase of 1acre land for Chesito V.T.C	Chesito	1,000,000	1,000,000	0	0%	Process not initiated
5	Purchase of 1acre Parcel of Land for Mundaa Primary ECDE	Mundaa	1,000,000	1,000,000	0	30%	stalled at Valuation stage
6	Purchase of land for Mukomari dispensary	Mukomari	2,000,000	2,000,000	0	70%	Land processess done.Payment not done due late submission of documents to the department by the seller
7	Purchase of one acre (approx) for Nasianda dispensary.	Naitiri	1,000,000	1,000,000	0	70%	Land processess done.Payment not done due late submission of documents to the department by the seller
8	Purchase of one and a quarter acre(1 1/4 Approx) for mitua ECDE Centre.	kabuyefwe	1,600,000	1,600,000	1,600,000	100%	Land purchased
9	Purchase of land for St. Joseph Muanda vtc	Muanda	600,000	600,000	600,000	100%	Land purchased
10	Purchase of land for Burangasi vtc	Burangasi	300,000	300,000	300,000	100%	Land purchased
11	Purchase of land for Misanga VTC (1acre)	Misanga	1,500,000	1,500,000	0	50%	Land processess done but due to late processes by the County the land vendor disposed off the land

12	Purchase of land fo a dispensery at Kimukungi Village unit.	Kimukungi	2,000,000	2,000,000	2,000,000	100%	Land purchased
13	Purchase of land for Namikelo dispensary Village unit(Bukananachi)	Bukananachi	2,000,000	2,000,000	2,000,000	100%	Land purchased
14	Purchase of land for show map at Chebukwabi market	Chebukwabi market	1,000,000	1,000,000		70%	Land processess done.Payment not done due late submission of documents to the department by the seller
15	Purchase of land for Pasplam primary matili village.	matili	3,000,000	3,000,000	3,000,000	100%	Land purchased
16	Purchase of 1acre land for ECDE	Khalaba	3,300,000	3,300,000		70%	Land processess done.Payment not done due late submission of documents to the department by the seller
17	Preparation of integrated physical development plan	Misikhu	2,269,231	2100000	0		Plans prepared. Payment not made due to delayed exchequer release
18	Preparation of physical and land use plans (Part Pending Bills)	Kamukuywa and Myanga	1,220,813		0		pending bill was never paid due to budget cuts during the 1st supplementary budget
19	GIS Mapping/Networking (Pending Bill)	Headquarter	0				
20	Acquisition of land	Matulo Airstrip	80,000,000				Project never took off due to budget cuts during the 1st supplementary budget
21	Acquisition of land	Bumula-Muanda	15,000,000				Project never took off due to budget cuts during the 1st supplementary budget
22	Construction of Auction Ring	Ndengelwa	2,500,000		2,500,000	100%	Land purchased
	HOUSING						

1	Kenya Informal Settlement Programme (KISP Grant)	Mjini in Bungoma town and Landi matope in Chwele	297,400,170	378,999,500	182,571,039	%	Project Ongoing
2	Construction of Governor’s resident	Kanduyi Sub-County-Upper Milimani	30,120,200	40,120,900	17,473,250		Project Ongoing
3	Construction of Deputy Governor’s residence	Kanduyi Sub-county-Musikoma	20,980,900	35,980,200	0		Project Ongoing
4	Constriction of County Office block	Kanduyi sub-county	78,798,211	448,880,128	98,000,000		Project Ongoing

7. Gender, Culture, Youth and Sports

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
1	Proposed Erection and completion of Masinde Muliro Stadium	Township Ward	760,633,733.00	807,464,800.60	774,209,242.76	Ongoing at 92%	In the F/Y 2024/25 the project was allocated 23,000 and 72,000,000 through the supplementary budget
2	Completion of High-Altitude Centre	Kaptama Ward	25,000,000	30,980,230.30	30,583,617.80	99% complete	Landscaping work ongoing
3	Erection and completion of metallic stand at Mbakalo stadium	Mbakalo ward	6,595,000	6,588,881.20	4,330,268	100% complete	Delayed payment
4	Erection and completion of Youth Empowerment Centre at Ndivisi Ward	Ndivisi ward	3,880,000	3,834,050	1,336,902	Stalled at 35%	Delayed project implementation
5	Construction of 6 NO. door pit latrines and landscaping at Maraka stadium	Maraka	5,000,000	4,978,550	0	Ongoing at 70%	Delayed payment

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
6	Completion of Sang'alo Multipurpose Hall	West Sang'alo	21,440,351	20,895,126.40	13,500,000	100% complete	Delayed payment
7	Proposed construction of a toilet and renovation of Administration block at Sang'alo Cultural centre	East Sang'alo Ward	3,000,000	2,950,170	0	100% complete	Waiting handing over
8	Drilling, equipping and commissioning of a borehole at High altitude centre at Chemoge	Kaptama Ward	6,691,220	6,414,809.87	0	100% complete	Waiting handing over
9	Completion of a hostel block at High Altitude centre (phase 2) and equipping of hostels	Kaptama Ward	26,308,780	25,912,920	0	Ongoing at 60%	Work in progress

8. Public Service Management and Administration

S/No.	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
1.	Construction of ward offices	Milima	9,500,000	8,810,585.00	-	-	Location issues
2.	Construction of ward offices	Kapkateny	9,500,000	9,485,500.00	-	-	Location issues – resolved. Contractor yet to commence.

9. Tourism, Water, Environment and Natural Resources

S/No.	Sector	Project Name	Project Location	Contract Sum (Kshs)	Balance As Of 30th June 2025	Status	Remarks
1	Cef Water	Construction And Protection Of 10no. Water Springs in Kamukuywa Ward	Kamukuywa	2,356,384.56	2,356,384.56	100%	Operational

S/No.	Sector	Project Name	Project Location	Contract Sum (Kshs)	Balance As Of 30th June 2025	Status	Remarks
2	Cef Water	Borehole Drilling at Kimilili Fym Primary and Pipeline Extension from Miruri Primary to Kimilili Fym in Kibingei Ward	Kibingei	4,357,227.80	-	100%	Operational
3	Cef Water	Construction, Protection and Rehabilitation Of 13no. Water Springs in Kimilili Ward	Kimilili	2,960,163.80	2,960,163.80	100%	Operational
4	Cef Water	Upgrading Of Kamasielo Vtc Borehole and Pipelaying in Maeni Ward	Maeni	3,698,503.00	-	100%	Operational
5	Cef Water	Drilling And Upgrading of a Borehole at Youth Empowerment Centre in Maeni Ward	Maeni	4,075,293.00	-	100%	Operational
6	Cef Water	Drilling And Upgarding of a Borehole at Catholic Market in Maraka Ward	Maraka	2,605,380.88	-	100%	Operational
7	Cef Water	Rehabilitation Of Water Projects with Construction and Protection Of 3no. Water Springs in Maraka Ward	Maraka	1,123,390.00	1,123,390.00	100%	Operational
8	Cef Water	Extension Of Water Pipeline in Makunga and Rehabilitation of Karima and Kapanga Water Projects in Mbakalo Ward	Mbakalo	1,380,000.00	-	100%	Operational
9	Cef Water	Construction And Protection Of 5no.	Naitiri-Kabuyefwe	957,305.52	957,305.52	50%	WIP

S/No.	Sector	Project Name	Project Location	Contract Sum (Kshs)	Balance As Of 30th June 2025	Status	Remarks
		Water Springs in Naitiri-Kabuyefwe Ward					
10	Cef Water	Upgrading Of Kiminini Primary Borehole in Ndalu-Taban Ward	Ndalu-Tabani	3,696,239.00	3,696,239.00	100%	Operational
11	Cef Water	Upgrading Of Misemwa Borehole and Pipelaying in Ndivisi Ward	Ndivisi	3,818,090.93	-	100%	Operational
12	Cef Water	Construction And Protection Of 5no. Water Springs in Ndivisi Ward	Ndivisi	921,858.00	921,858.00	100%	Operational
13	Cef Water	Rehabilitation Of Lukhuna Market Water Project and Drilling A. Borehole at Lukhuna in Tongaren Ward	Tongaren	1,850,371.02	1,850,371.02	100%	Operational
14	Cef Water	Upgrading Of Sokomoko and Kikwameti Boreholes in Tongaren Ward	Tongaren	3,295,658.00	-	100%	Operational
15	Cef Water	Brigadier Water Project Phase 1 In Soysambu-Mitua Ward	Soysambu-Mitua	14,810,988.00	-	100%	Operational
16	Cef Water	Upgrading Of Chibini Market Borehole in Bokoli Ward	Bokoli	1,761,136.00	-	100%	Operational
17	Cef Water	Drilling And Upgrading of Bukembe Dispensary Borehole in Bukembe East Ward	Bukembe East	3,882,293.80	-	100%	Operational
18	Cef Water	Drilling And Upgrading of Kisuluni Secondary	Bukembe West	6,710,000.00	6,710,000.00	80%	WIP

S/No.	Sector	Project Name	Project Location	Contract Sum (Kshs)	Balance As Of 30th June 2025	Status	Remarks
		Borehole in Bukembe West Ward					
19	Cef Water	Extension Of Water Pipeline at Matumbufu Water Project in Bukembe West Ward	Bukembe West	980,362.43	-	100%	Operational
20	Cef Water	Drilling And Upgrading of Lurare Primary Borehole in Bumula Ward	Bumula	2,482,516.00	-	100%	Operational
21	Cef Water	Drilling And Upgrading of Watoya Market Borehole in Kabula Ward	Kabula	2,925,357.60	-	100%	Operational
22	Cef Water	Protection Of 4no. Water Springs in Khalaba Ward	Khalaba	986,736.97	-	100%	Operational
23	Cef Water	Extension Of Namatotoa Water Project in Khasoko Ward	Khasoko	961,698.00	-	100%	Operational
24	Cef Water	Upgrading Of Kimwanga Primary Borehole in Kimaeti Ward	Kimaeti	1,875,324.44	-	100%	Operational
25	Cef Water	Drilling And Upgrading of Webuye D.E.B Borehole in Matulo Ward	Matulo	3,887,276.00	-	100%	Operational
26	Cef Water	Protection And Rehabilitation of Springs in Matulo Ward	Matulo	924,010.00	-	100%	Operational
27	Cef Water	Upgrading Of Nambami Primary Borehole in Misikhu Ward	Misikhu	2,962,060.00	-	100%	Operational

S/No.	Sector	Project Name	Project Location	Contract Sum (Kshs)	Balance As Of 30th June 2025	Status	Remarks
28	Cef Water	Protection Of 6no. Springs and Rehabilitation of Muteremko Shallow Well in Musikoma Ward	Musikoma	1,367,292.00	1,367,292.00	30%	WIP
29	Cef Water	Protection Of 5no. Water Springs in Sitikho Ward Ward	Sitikho	905,046.51	905,046.51	100%	Operational
30	Cef Water	Protection Of 3no. Water Springs in South Bukusu Ward	South Bukusu	599,000.00	-	100%	Operational
31	Cef Water	Drilling And Upgrading of Full Gospel Borehole and Installation of Water Tanks In Township Ward	Township	6,182,798.00	6,182,798.00	40%	WIP
32	Cef Water	Drilling And Upgrading of Sinoko Primary Borehole in Township Ward	Township	5,237,960.00	-	100%	Operational
33	Cef Water	Pipeline Extension for Koica Ii Water Project in Tuuti Marakaru Ward	Tuuti/Marakaru	3,906,876.00	3,906,876.00	100%	Operational
34	Cef Water	Extension Of Koica Pipelines, Construction of Water Kiosks and Repair of Lwanja Vtc Borehole in West Bukusu Ward	West Bukusu	3,401,842.00	-	100%	Operational
35	Cef Water	Chebwek Kimaswa Water Project in Cheptais Ward	Cheptais	9,985,624.79	-	100%	Operational
36	Cef Water	Pipeline Extension Inchepyuk Ward	Chepyuk	992,056.50	992,056.50	100%	Operational

S/No.	Sector	Project Name	Project Location	Contract Sum (Kshs)	Balance As Of 30th June 2025	Status	Remarks
37	Cef Water	Pipeline Extension in Chesikaki Ward	Chesikaki	1,950,690.56	-	100%	Operational
38	Cef Water	Pipeline Extension in Chwele Kabuchai Ward	Chwele Kabuchai	3,782,544.42	-	100%	Operational
39	Cef Water	Sabocho Water Project	Elgon	3,841,640.44	3,841,640.44	80%	Operational
40	Cef Water	Pipeline Extension, Construction of Water Kiosk	Kapkateny	2,950,000.00	-	100%	Operational
41	Cef Water	Upgrading Of Chekulo Borehole in Luhya Bwake Ward	Luhya Bwake	1,973,671.92	1,973,671.92	100%	Operational
42	Cef Water	Equiping Of Kakala Hundpump in Lwandanyi Ward	Lwandanyi	465,200.00	-	100%	Operational
43	Cef Water	Rehabilitation Of 4 Nr Boreholes in Malakisi Kulisiru Ward	Malakisi Kulisiru	1,477,096.21	1,477,096.21	100%	Operational
44	Cef Water	Upgrading Of Bisunu Borehole in Malakisi/Kulisiru Ward	Malakisi Kulisiru	3,279,734.00	-	100%	Operational
45	Cef Water	Pipeline Extension in Namwela Ward	Namwela	1,472,188.64	-	100%	Operational
46	Cef Water	Protection Of 8nr Springs West Nalondo Ward	West Nalondo	1,990,536.80	-	100%	Operational
47	Cef Water	Rehabilitation Of Chesinende Spring in Kaptama Ward	Kaptama	975,185.24	-	100%	Operational
				138,982,608.78	**41,222,189.48**		
1	CEF WATER	Muliro Water Project in Ndalu Taban Ward	Ndalu/Tabani	4,270,585.00		Delay From the Contractor	

10. Bungoma Municipality

S/No	Project Name	Location	Allocation	Contract sum	Expenditure/ Absorption	Status	Remark

1	Proposed construction of market stalls and bus park at Kanduyi	Khalaba ward	248,939,486	248,158,489	221,548,617.60	Ongoing at 85% completion	Progressi well. Within the timelines

11. Kimilili Municipality

S/No.	**Project Name**	**Location**	**Allocation (KShs)**	**Contract Sum (KShs)**	**Expenditure (KShs)**	**Status**	**Remarks**
1	Proposed construction of ablution block at Thursday market.	Kimilili ward	3,000,000	2,669,740.00	0	Complete	**Pending bill**
2	Periodic maintenance of Riziki- Slaughter House Road	Kibingei ward	3,200,000	3,091,120.00	0	Complete	**Pending bill**

12. County Assembly

S/No.	Project Name	Location	Allocation (KShs)	Contract Sum (KShs)	Expenditure (KShs)	Status	Remarks
1	Construction of Assembly debating chambers	Bungoma Town	190,000,000	399,734,190	114,820,897.44	45%	Ongoing

S/No.	Project Name	Location	Allocation (KShs)	Contract Sum (KShs)	Expenditure (KShs)	Status	Remarks
2	Waiting Bay Construction	Bungoma Town	5,562,100	3,998,864	3,732864	94.8%	Terminated
3	ICT Infrastructure Upgrade	Bungoma Town	5,000,000	4,500,000	2,000,000	40%	Delayed due to funding constraints
4	Construction of speaker's residence	Ndengelwa Market along Northern corridor	35,000,000	34,904,935	24,664,691.06	80%	Delayed due to funding constraints