

COUNTY GOVERNMENT OF BUNGOMA



COUNTY ASSEMBLY OF BUNGOMA  
OFFICE OF THE CLERK



THIRD ASSEMBLY



COMMITTEE ON FINANCE AND ECONOMIC  
PLANNING REPORT ON

THE ANNUAL DEVELOPMENT PLAN 2025/2026

Clerks Chambers  
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BUNGOMA, KENYA

NOVEMBER, 2024

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## CHAPTER ONE

### 1.1 INTRODUCTION

**Mr. Speaker Sir.** This Annual development Plan has been prepared according to Section 126 of the PFMA, 2012 and Article 220(2) of the Constitution. The plan outlines among others: the strategic priorities for the medium term; county programs and projects to be delivered; measurable indicators of performance and the budget allocated to the programs and projects.

This Annual Development Plan provides the basis for implementing the CIDP, Medium Term Expenditure Framework (MTEF) and Sectoral Plans while guiding resource allocation to priority projects and programs. It is the 3rd ADP under the 3<sup>rd</sup> generation CIDP 2023-27. The ADP is in line with the aspirations of the global SDGs, Africa Agenda 2063 and Kenya's Vision 2030 which strives to strengthen our competitiveness for sustainable wealth creation, employment and poverty reduction. The plan also aims to build on the successes and lessons learnt from the previous plan period, particularly in increasing the pace of socio-economic transformation through infrastructure development and strategic emphasis on economic, social, environmental, spatial, legal and institutional aspects of development.

### 1.2 Mandate of the Committee.

**Mr. Speaker,**

The sectorial Committee on Finance and Economic Planning is constituted pursuant to the provisions of Standing Order No. 217 of the County Assembly of Bungoma and executes its mandate in accordance with Standing order 217(5) which provides as follows:

- a) Investigate, inquire and report all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned departments.
- b) Study the programme and policy objectives of departments and the effectiveness of the implementation;
- c) study and review all county legislation referred to it;
- d) study, assess and analyze the relative success of the departments as measured by the results obtained as compared with their stated objectives;
- e) investigate and inquire into all matters relating to the assigned departments as they may deem necessary, and as may be referred to them by the County Assembly;
- f) to vet and report on all appointments where the constitution or any law requires the County Assembly to approve, except those under Standing order 208(Committee on

- Appointments); and
- g) make reports and recommendations to the County Assembly as often as possible, including recommendations of proposed legislation

### 1.3 Committee Membership

**Mr. Speaker,**

The Committee on Finance and Economic Planning as currently constituted comprises of the following members:-

- |                             |                  |
|-----------------------------|------------------|
| 1. Hon. James Mukhongo      | Chairperson      |
| 2. Hon. Orize Kundu         | Vice Chairperson |
| 3. Hon. Stephen Wamalwa     | Member           |
| 4. Hon. Everlyne Mutiembu   | Member           |
| 5. Hon. Vitalis Wangila     | Member           |
| 6. Hon. Violet Makhanu      | Member           |
| 7. Hon. Jack Kawa           | Member           |
| 8. Hon. Francis Chemion     | Member           |
| 9. Hon. Tony Barasa         | Member           |
| 10. Hon. George Makari      | Member           |
| 11. Hon. Aggrey Mulongo     | Member           |
| 12. Hon. Godfrey Wanyama    | Member           |
| 13. Hon. Everton Nganga     | Member           |
| 14. Hon. Christine Mukhongo | Member           |
| 15. Hon. Jerusa Aleu        | Member           |



#### 1.4 legal framework for ADP

Mr. Speaker Sir,

The County Governments Act, section 108, directs that county governments are required to prepare County Integrated Development Plans (CIDPs) that are implemented through Annual Development Plans and Medium-Term Expenditure Framework (MTEF).

As stipulated in the County Government Act (Sections 102 and 104 (1) of the County Government Act, 2012) and PFMA 2012, no public funds will be appropriated without a planning framework.

Section 126(3) of the PFMA 2012 provides for the preparation of the ADP to guide the County Budget making process for any given FY. The ADP 2024 is the third extract from the five-year CIDP III (2023-2027) and focuses on programmes, projects, and initiatives to be implemented in the FY 2025/2026.

Every county government prepares a development plan in accordance with Article 220(2) of the Constitution, that includes –

- i. *Strategic priorities for the medium term that reflect the county government's priorities and plans.*
- ii. *Programmes and projects to be delivered with details for each programme including: the strategic priorities to which the programme will contribute; the services or goods to be provided; measurable indicators of performance where feasible; and the budget allocated to the programmes and projects.*
- iii. *A description of how the county government is responding to changes in the Financial and economic environment.*

*iv. Payments to be made on behalf of the county government, including details of any Grants, benefits and subsidies that are to be paid.*

*v. A description of significant capital developments.*

*vi. A detailed description of proposals with respect to the development of physical, Intellectual, human, and other resources of the county, including measurable Indicators where those are feasible.*

*vii. A summary budget in the format required by regulations; and*

*viii. Such other matters as may be required by the Constitution or this Act.*

### 1.5 Acknowledgment

**Mr. Speaker,**



I take this opportunity to thank all Hon members of the Committee and secretariat for dedicating their time to interrogate the Finance and Economic Planning departments and undertook Public Participation at Village level.

I also with great humility thank our Ward Managers who played a great role to mobilize the county residents at village level to enable the Committee get public views.

Further, this Committee extends its gratitude to the Executive Arm of the County Government, Department of Finance and Economic Planning for the role they played in offering explanations and supporting documents as requested by the Committee during interrogation on 26<sup>th</sup> September 2024, not forgetting all sectoral committee for conducting Interrogation and submitting their report to Committee on Finance and Economic Planning on time.

Lastly, the Committee is grateful to the offices of the Speaker and the Clerk to the County Assembly of Bungoma for logistical support received as it discharged its mandate.

It is therefore my privilege, on behalf of the Committee on Finance and Economic Planning, to table this Bungoma County Annual Development Plan 2025/2026 report.

Signed.......... Date.....

**Hon. James Mukhongo**

**MCA Chwele/ Kabuchai Ward.**

**Chairperson, Sectoral Committee on Finance and Economic Planning.**

## CHAPTER TWO

### 2.1 Overview of Bungoma County.

**Mr. Speaker Sir,**

The population of the county stood at 1,670,535 as per 2019 census and is projected to grow to 1,844,680 in the year 2025. The distribution is 48% male: 52% female.

Important statistics as we plan for the future of the county are captured below:

**Pre-school going age (below 3 years):** The population of this age group is expected to increase from 172,148 in 2019 to 212,155 in 2025. Important decisions or priorities include making decisions regarding food and nutrition security for the children as well as love and safety in their homes and the day care Centres

**Pre-primary school age (4-5 years):** The population of this school going group was 97,255 in 2019. The projected enrollment for the ECDE pupils between the ages of 4 and 5 years for 2023 was 96,173 and 109,105 pupils for 2027. This calls for proper planning for the needs of early childhood development (ECDE). There is need for infrastructural development in the ECDE centres, enough teachers, introduction of school feeding programmes for nutrition and holistic development.

**Primary school age (6-11 years):** The population for this age group in 2019 was 147,775 and is projected to grow to 154,047 in 2027.

**Secondary School Age (12-17 years):** The population in this age group now stands at 175,566 and is expected to rise to 199,098 by 2027.

**Youth (15-29 years):** This age group had a population of 464,188 in 2019 and a projection of 548,151 in 2027. 60% of the youths are unemployed so programs and projects should be geared towards empowering the youth economically

**Labour Force (15 – 64 years):** This age group was 870,964 in 2019 and is projected to increase to 998,284 in 2025. This represents 52% percent of the total population. This is the economically active age group whose increase will require a commensurate increase in creation of job opportunities, invest in quality education and skills intensive trainings. VTC should be well equipped and need to attract investments in diverse sectors.

**Female Reproductive Age Group (15-49):** This age cohort stood at 393,972 in 2019 and was poised to grow to 870,385 in 2025. Interventions should focus on healthcare to reduce the mortality rates.

**Aged Population (65 and above):** Measures should be put in place to address their varied needs; especially those associated with old age since they are no longer active economically.

## 2.2 Gross County Product

GCP calculates the total value of all goods and services produced within a county during a specific period, usually a year. It includes the output of all industries, such as agriculture, manufacturing, services, and government. GCP is a valuable tool for counties to assess their economic performance, identify growth opportunities, and make informed decisions on where to direct resources. The GCP for Bungoma County stands at 207.6 billion as at 2020.

Agriculture, forestry and fishing contributed the most to the Gross County Product at 44.2% in 2020, though it is a drop from 58% in the FY 2017. This can be due to challenges faced by farmers and related businesses, it may highlight the need for targeted support, investments, or policies to help the sector remain competitive and productive.

There is also a substantial drop in financial and insurance activities from 5.41% to 1.15% contribution to GCP. The drop could suggest a decrease in investment activities within the county. This could be due to a lack of attractive investment opportunities, reduced investor confidence, or a shift in investment focus to other sectors or regions.

## 2.3 Revenue Performance Analysis FY 2023/24 and Resource requirement for FY 2025/26.

The approved budget for FY 2023/24 was Kshs. 15,243,651,077 broken down as Kshs.

9,959,343,755 recurrent and Kshs. 5,284,307,323 development. A total of Kshs. 11.9billion (79%) revenue was realized as illustrated below:

Revenue source	Target amount (Kshs.)	Actual amount realized (Kshs)	Variance (Kshs.)	%	Projected amount FY 2025/26
National Revenue Allocation	11,537,333,905	10,223,024,920	1,314,308,985	89	11,500,469,484
County Local Revenue	2,030,272,854	1,012,947,217	1,017,325,637	50	2,369,737,457
Grants	1,463,020,370	683,596,534	779,423,836	47	1,991,063,118
Other Funds (Loan repayments – County funds)	213,023,948	54,215,731	158,808,217	25	0
<b>Total Revenue</b>	<b>15,243,651,077</b>	<b>11,973,784,402</b>	<b>3,269,866,675</b>	<b>79</b>	<b>15,861,270,059</b>

### 2.3.1 ANALYSIS OF PENDING BILLS PENDING BILLS

Sector/programme	Contract amount (Kshs.)	Amount paid (Kshs.)	Outstanding balance (Kshs.)
Agriculture, Urban and Rural development	1,389,384,735.88	466,744,182.00	456,773,967.15
Development			
Energy, Infrastructure and ICT	815,559,117.66		815,559,117.66
General Economic and Commercial Affairs	75,464,155.00	30,736,155.00	44,728,000
Health Sector	132,190,946.00	-	130,814,391
Education Sector	218,000,000.00	17,000,000.00	201,000,000
Public Administration Sector	195,976,820.00	19,316,062.00	176,660,758
Recreation, Culture and Social Protection	902,401,183.20	738,432,631.00	163,967,819.50
Environmental Protection, Water and Natural Resources	1,098,378,003.20	-	1,098,378,003.20
<b>Grand Total</b>	<b>4,827,354,960.94</b>	<b>1,272,229,030.00</b>	<b>3,087,882,056.51</b>



The county's financial position is facing significant challenges due to the escalating pending bills. As of the latest assessment, the total pending bills have reached an alarming Kshs. 3.08 billion, representing a substantial increase from previous figures. This growth is particularly concerning given the attempts to address the issue in the recent past.

In the 1st supplementary budget for FY 2023/24, the county acknowledged pending bills amounting to Kshs. 2,166,751,402. To address this, a provision of Kshs. 214,498,277 was made, which should have reduced the outstanding amount to Kshs. 1,952,253,125.

A review of performance of previous ADP shows payments for pending bills in FY 2023/24 exceeded the budgeted allocations. This overspending has had a detrimental effect on planned projects for the year, as funds intended for development were diverted to settle these unplanned bills.

Most worrying is the lack of strategic planning to address this growing problem. The Annual Development Plan (ADP) for FY 2025/26 fails to incorporate pending bills as a strategic priority across all sectors. This omission suggests a potential lack of comprehensive financial planning and could lead to further accumulation of pending bills in the future. Most pending bills relates to exchequer funded projects and looking at the balance b/f on exchequer, this only means pending bills should be planned for afresh in annual budgets and not supplementary budgets.

The situation calls for immediate attention and a robust strategy to manage and reduce pending bills, as well as to prevent their accumulation in future fiscal years. Without addressing this issue, the county risks compromising its financial stability and ability to implement crucial development projects.

#### 2.3.2 Expenditure analysis.

The document illustrates that out of the Kshs. 11,973,784,402 realized the actual expenditure was at Kshs. 11,257,235,612 broken down as follows: an absorption of Kshs. 8,203,818,175 for recurrent and Kshs. 3,053,417,437 for development which translates to 82% and 58% respectively. The total balance unspent was Kshs 1,755,525,579 recurrent and Kshs. 2,230,889,885 development.

Based on the revenue and expenditure analysis for the fiscal year 2023/24 the following observations were made:

The County's poor local revenue administration is a major contributor to the government not meeting its targeted revenue collection. With only 50% of the expected County Local Revenue realized, it is evident that there are significant weaknesses in the current revenue

collection mechanisms. This underperformance can be attributed to several factors, such as: Inefficient revenue collection processes, Limited tax base, weak enforcement and compliance measures. To address these challenges and bridge the local revenue gap, the county must prioritize reforming its revenue administration. This should include: Reviewing the revenue collection systems, expanding the tax base, strengthening enforcement and compliance. Implementing strict measures to enforce tax compliance, penalize defaulters, and create a culture of voluntary compliance through taxpayer education.

The county's ineffective grant management processes, evident from the receipt of only 47% of the expected grants, necessitate a comprehensive review on grant application and utilization procedures to ensure timely and efficient use of grants due to the county

The disparity in the utilization rates of the recurrent budget (82%) and the development budget (58%) highlights the need for a more balanced approach to resource allocation and project implementation. While the high absorption rate of the recurrent budget indicates efficient utilization of funds for ongoing operations, the significantly lower spending on development projects raises concerns about the county's ability to drive long-term growth and improve infrastructure.

#### **2.3.3 Resource requirement for FY 2025/26**

To implement the ADP, the County will need at least Kshs. 25.9 billion. However, the projected revenue is only Kshs 15.9 billion, leaving a resource gap of Kshs 10 billion. This discrepancy suggests that the County government's plan may be overly ambitious.

In the past, the county has proposed various resource mobilization and revenue enhancement strategies to address such funding gaps. However, these strategies often remain theoretical, with little genuine effort made to actually pursue and implement them. The county Assembly through the finance committee should ensure the County executive develops a robust resource mobilization strategy: Create a comprehensive plan to explore additional revenue sources, such as public-private partnerships, innovative financing mechanisms, and increased collaborations with development partners to bridge the resource gap

#### **2.4 Key highlights of the county's broad priorities and strategies as per the CIDP III that will be implemented during the plan period**

**Mr. Speaker,**



During this plan period, the county's broad priorities and strategies as per the CIDP will be implemented. These include:

- An increase in investments in transport, ICT, and energy infrastructure in order to lower the cost of doing business and improve the county's competitiveness and productivity.
- Boost job creation by expanding the manufacturing sector through establishment of an industrial park while empowering MSMEs.
- Modernizing agricultural and livestock productivity will be increased to boost food security, agro processing, spur economic growth and enhance employment creation.
- Partner with the National Government in the creation of over five thousand online jobs for our youths through the Ajira Digital Programme.
- Provide access and conducive learning environment to our pupils and students, expand and equip Vocational Training Centers (VTCs) institutions.
- Access to the best possible health care at the most affordable price.
- Access to safe water for both domestic use and production is highly prioritized.
- The county vulnerable community members will be supported through the enhanced social protection and empowerment programs.
- To build resilience to climate change, all programmes, projects, activities, and initiatives will be implemented.
- Policy, legal and institutional frameworks will be strengthened to form a strong foundation for participatory decision making.
- To measure performance, effective monitoring, evaluation, reporting and learning will be an integral part of timely implementation of planned programmes while embracing transparency and accountability.

#### 2.4.1 Emerging Issues

The county lacks key planning documents like county spatial plan, approved municipal plans, sectoral plans and departmental strategic plans. The County should fast track formulation of this plan to guide resource allocation.

Late approval of the budget as a challenge causing delayed project implementation and lack of an active M&E policy as a cause of poor monitoring and evaluation of projects is the making of the County Treasury. Budgets should be submitted to county Assembly early enough especially supplementary budgets that have no clear timelines.

Lack of legislation to support project implementation was cited by sectors as a challenge in implementing previous ADP. There is growing concern about the high costs associated with policy formulation in our county government, with some policies costing up to Kshs. 5

million to develop. This situation is no longer sustainable or justifiable, especially given the expertise that already exists within our departments.

A policy, in essence, is a set of guiding principles designed to influence decisions and actions in pursuit of specific outcomes. In the context of government, policies serve as roadmaps for achieving sectoral goals and improving service delivery. Given that department heads and senior officials have the most intimate understanding of their sectors and the challenges they face; it's counterproductive to outsource policy formulation to external consultants. Instead, we propose a shift towards in-house policy development led by County Executive Committee Members (CECs), Chief Officers, and Directors with the support of research department and county attorney's office.

To facilitate this transition, we recommend implementing a comprehensive training program on policy formulation for these key officials by KIPPRA. This approach will not only build internal capacity but also ensure that policies are more relevant, contextually appropriate, and aligned with departmental needs and objectives. By adopting this strategy, we can significantly reduce the costs associated with policy development while simultaneously hastening policy formulation.

## CHAPTER THREE

### 3.0 SECTOR REVIEW OF THE IMPLEMENTATION OF THE PREVIOUS ADP

**Mr. Speaker Sir,**

This chapter presents a summary of the review of implementation of financial year 2023/2024 ADP

#### 3.1 Agriculture Livestock Fisheries Irrigation and Cooperatives

The approved allocation for FY2023/2024 to the department of Agriculture Livestock Fisheries Irrigation and Cooperatives was kshs.1, 223, 954,881. The department utilized ksh.389, 167, 441 recurrent and Kshs.508, 102, 881 development representing 73% absorption.

##### 3.1.1 Achievements from the previous ADP

- The department distributed certified fertilizer and Maize seed to 21,900 farmers in the 45 wards through the Farm Input Support Programme
- The Department of Livestock and Fisheries through the Ward Based Projects

Programme distributed 10,000 two months old improved and vaccinated indigenous chicks with 120 bags of starter chick mash (feeds) to Naitiri/Kabuyefwe, Chwele/Kabuchai and South Bukusu wards respectively,

- The Department of Livestock and Fisheries through the Ward Based Projects Programme distributed 20 Dairy Heifers to Milima Ward, 26 dairy heifers to Naitiri/Kabuyefwe, 12 dairy heifers to Mihuu, 20 dairy heifers and 40 dairy goats to Bukembe East Ward.
- At Chwele Fish Farm, the department desilted 8 ponds and supplied 707 Kgs of fish feeds to the Fish Farm.
- The Bungoma and Webuye Slaughter houses were renovated to enhance food hygiene and safety in the county.
- The department constructed: a chain-link fence and gate at Nanjikobe FCS in Namwela Ward, Coffee Drying Tables at Sirandafu FCS in Bokoli Ward, ablution block, fence and gate at Bumula Dairy FCS in Kimaeti Ward, Coffee Drying Table at Nanjikobe FCS in Namwela Ward, Coffee Seedlings in Kaptama Ward.
- The department through NAVCDP sensitized key stakeholders on the project targets, facilitated formation of key community institutions in all the 45 wards to spearhead project implementation, trained community institutions.
- The Sub County Technical Departments, ward agriculture Officers, Ward administrators and area chiefs have been sensitized and trained, Supported 20 SACCOs with inclusion grants of Kshs. 750,000 each while some are in the process of getting matching grants.
- The department through the Kenya Livestock Commercialization Project (KeLCoP) supported vulnerable farmers in 4 Wards (Musikoma, Bukembe East, Kaptama and Naitiri/Kabuyefwe); trained groups and elite breeders in readiness to receive stock; distributed 30 ewes and 3 rams to 3 elite breeders (2 in Naitiri/Kabuyefwe (Nakasima 52 SLCS) and one in Kaptama (Kapcheko SLCA)), distributed 30 Does and 3 Bucks to 3 elite breeders (2 in Bukembe East (Bukonona SLCA) and 1 in Musikoma SLCA)). Distributed 204 Langstroth hives, 6 protective suits, hives, 5 centrifugal machines, 1 wax and honey separator, 13 protective suits and 13 catcher boxes across the Wards.
- Establishment of Chwele Agribusiness in Chwele market is at 90% completion.

### 3.1.2 Challenges experienced in implementing the previous ADP 2023/2024

During the implementation period, County Departments and Agencies encountered a

number of challenges, including;

- Delay in fund disbursement by the exchequer,
- Climate change.
- Inadequate policy and legal framework
- Inadequate funding
- Inadequate number of technical and extension officers
- Low level of preparedness to handle risks
- Lack of tools, equipment and motor cycles required for service delivery

### 3.2 HEALTH AND SANITATION

The health and sanitation sector had an approved budget of Kshs 4,000,381,279, of which Kshs 2,674,895,761 was utilized, reflecting an absorption rate of 67%. Out of this, Kshs 2,549,090,205 was spent on recurrent expenses, while Kshs 125,805,555 went towards development.

Breakdown by economic classification is as follows: Kshs. 2,316,953,527 was spent on personnel, Kshs. 232,136,678 on operations (which includes drugs, specialized materials and travels), and Kshs. 125,805,555 was allocated for development.

#### 3.2.1 Achievements from the previous ADP

During the 2023/ 24 financial year, the Department had the following key achievements:

The key achievements realized by the sector include;

- Increased skilled deliveries to 88.1% from 84.4% the preceding year.
- Treated 1,830,282 patients in the outpatient section and 125,388 patients in the inpatient section.
- Dewormed 353,295 school-going children.
- Establishment of a Primary Health Care (PHC) unit whose lead is a member of the County Health Management Team (CHMT).
- Established Primary Care Networks (PCNs) in Kimilili and Webuye West Sub counties
- Upgraded 44 high volume dispensaries to health centers and had them registered by the Kenya Medical Practitioners and Dentists Council (KMPDC).
- Achieved level 5 status for BCRH.

- Engaged with AMREF in developing an innovative health financing model for primary health care called Impact Investment Project. The project will be co-funded by the county and partners through a Result Based Financing (RBF) approach. This process is at its final stages.
- Completed of the 300 bed Maternal and Child Block at Bungoma County Referral Hospital.
- Completed and operationalized the maternity block and Mortuary in Naitiri sub county hospital.
- Completed the 60-bed hospital in Bumula Sub- County.
- Expanded and operationalized Bungoma ICU wing.
- Completed the commodity store at Bungoma County Referral Hospital.
- 100% of health workers remunerated
- 200 staffs recruited

### 3.2.2 Challenges experienced in implementing the previous ADP 2023/2024

During the implementation period, County Departments and Agencies encountered a number of challenges, including;

- Inadequate technical staff (medical staff across all cadres);
- Inadequate infrastructure and hospital equipment;
- Inadequate deployment of ICT systems in provision of health care services;
- Inadequate awareness on health issues/Knowledge by the community.

## 3.3 ROADS AND PUBLIC WORKS

The department had an allocation of Kshs. 1,246,541,914. During the period, Kshs. 1,073,219,438 (86% absorption) was received broken down as Kshs. 91,601,016 and Kshs. 981,618,422 for recurrent and development programs respectively.

### 3.3.1 Key achievements

- ✓ 376KM of roads were graveled,
- ✓ 17 box culverts, 2 bridges and 2.5KM of tarmac road done
- ✓ 37 box culverts and 3 bridges constructed
- ✓ 4.6km of rural roads were opened and maintained



- ✓ Complete overhaul of the fire offices at Kanduyi which also serves as administrative offices.

### 3.3.2 Sector Challenges, Lessons Learnt and Recommendations

- i. Inadequate budgetary allocation- The department must deliberately source for donors to fund development projects and stop over reliance on exchequer releases. Alternative financing from development partners e.g. PPP will bridge the financing gap.
- ii. Inadequate technical capacity in the Roads Department to support project implementation. The County Public Service Board in liaison with the Department should hire relevant technical staff and train them.
- iii. Delayed exchequer releases –The department should foster good working relations with contractors so as to get credit terms while projects are going on. Pay contractors when exchequer releases are received to build confidence in contractors
- iv. Encroachment on road reserves by private individuals hampers project Implementation. Land survey maps should be accessible to all citizens
- v. Inadequate legal frameworks for implementation of projects and programmes. The department must adhere to Public Investment Management regulation 2022 and only budget for projects that fully meet the requirements .Ensure appropriate legislation are in place and are aligned to the policies

### 3.3.3 Sector observation

- Building standards and research with an allocation of Kshs.24.8million had no expenditure in the period.
- The department has a total pending bills of Kshs. 815,559,117.66

## 3.4 FINANCE & ECONOMIC PLANNING

The Department had an allocation of Kshs. 1,520,256,593. During the period, Kshs. 1,228,500,083 was received which is 81% of budget. Out of this Kshs. 1,122,628,732 was recurrent and Kshs.105, 871,352 development.

### 3.4.1 Key Achievements

Prepared county planning documents, among them



- ADP FY 2024/2025, Resource mobilization and debt management strategy paper, Budget documents namely; CBROP, MTEF, PBB, Appropriation Bills, supplementary budgets, and Gazettement of the same, Finance bill, procurement plan, quarterly Financial statements
- Conducted monitoring and evaluation for all programs and projects, surveys, statistical projection and analysis for decision making

### 3.5 TRADE, ENERGY AND INDUSTRY

#### 3.5.1 Achievements of previous ADP 2023/24

1. Verified and stamped 2,290 weighing and measuring equipment, against a target of 2,000 which the Department attributes to increase in businesses
2. Laid Cabros and drainage works on Chwele market
3. Fenced Kipsigon market,
4. Renovated of 15 boda boda sheds
5. Construction 2 mama mboga sheds, 15 container stalls in Kabula, 30 metallic stalls in Maraka and construction of Auction ring at Dorofu market in East Sang'alo Ward.
6. The ongoing construction of County Aggregation and Industrial Park in Sang'alo and Kamukuywa market
7. Installation of 6 grid energy lights, 35 solar energy lights and 22 High flood lights mast across the County under the Ward Based Projects.
8. In partnership with REREC, identified 24 sites for installation of purchased Transformers across the County, a project that is still on going.
9. Disbursement of Trade loan only shows that Kshs. 10,000,000 has been released and is in a special purpose account awaiting disbursement.

#### 3.5.2 Challenges Experienced during Implementation of the previous ADP

1. Inadequate funding leading to some programs not being achieved or undertaken at all.

These include:

- i. Lack of legal frameworks like the Trade Loan Regulations hampered the execution of this program.

- ii. Inadequate technical staff hampered operations in the department. For instance the Weights and measures Directorate failed to meet its revenue target as the Directorate has only one officer.
- iii. High default rate from trade loan beneficiaries coupled with the inadequate staff meant that the Department could only recover Kshs. 260,000 from a target of Kshs. 30,000,000.

### 3.6 Lands, Urban Physical Planning and Housing

#### 3.6.1 Lands urban and physical planning

##### **Key achievement**

- The department managed to buy 9 acres of land under Ward based and 13 parcels for tea factory captured in the PBB against a target of 22 acres .The target was not achieved due to land succession issues and lack of a land valuer.
- The department targeted to resolve land disputes to 100%, which was achieved by the end of the plan period.
- The department targeted to develop physical plans for Kaptama and review Webuye town physical plans. It confirmed above 20% completion level and the drawback of contracts being signed very late in the financial year (April 3<sup>rd</sup> and May 15<sup>th</sup> 2024) despite there being a budget from the approval of annual budget in June of 2023.

#### 3.6.2 Committee observations on previous ADP

The department currently has a land valuer expected to fast track processing of land in the department going forward.

The department utilized funds for 2023/2024 projects to partially pay for 2022/2023 departmental projects to cut down on the pending bill. This was however not disclosed in the subsequent supplementary budget.

Under achievements there is no justification to proof 100% solving of land disputes and development of Physical plan for Kaptama and review of Webuye town Physical plan.

#### 3.6.3 Committee recommendations;

The department should create a vote head for title deeds and continuously have preliminary valuation updates and search to estimate the percentage for processing title deeds.

#### 3.6.4 Challenges Experienced during Implementation of the previous ADP

- Inadequate number of technical and extension officers
- Inadequate policy and legal framework
- Inadequate funding
- Low level of preparedness to handle risks
- Lack of tools, equipment and motor cycles required for service delivery
- **Poor Housing conditions:** Housing units for the defunct local authorities and those of the devolved functions are dilapidated due to inadequate budgetary allocation for maintenance.
- **Unresolved transfer of assets and liabilities:** Since the start of devolution, the issue of transfer of assets and liabilities between national and county government has not been resolved as per IGTRC (Intergovernmental Technical and Relations Committee). This has resulted to inadequate service delivery due to conflicts in ownership of assets and liabilities.

#### 3.6.5 Housing

##### **Key achievements**

- Under Housing Development, the department, through donor funding (KISIP), targeted to upgrade infrastructures in two informal settlements/slums. At the end of the plan period, the department managed to install 5 high mast security lights; 2 at Mjini Musikoma ward and 3 at Land Matope(Chwele/Kabuchai ward), 21 pieces of street lights; 22 at Chwele and 9 at Mjini, 2.5 km roads in Chwele and 1,5km roads in Mjini, main sewer, provided water for residents, drainage of storm water for Mjini(Muskima ward)
- The Housing Directorate had multi -year projects in the plan; construction of Governor's residence which is 20% complete, Deputy governor's residence site handed over to the contractor and County Executive Office Block which is 10% complete.

#### 3.6.6 Municipality

##### **1. Bungoma Municipality**

##### **Key achievements**

- The Municipality targeted to provide and enhance easy access to traders and improve safety and congestion for PSV vehicles by constructing 1 urban municipal market and 1 modern bus park at Kanduyi currently at 45% completion.

## **2. Kimilili Municipality**

### **Key achievements**

- The Municipality targeted to enhance infrastructure development by upgrading roads, water infrastructure and building infrastructure. At the end of the plan period, the Municipality managed to improve 8 Roads, install 2 Highmast lights at Chebukwabi and Nasusi,
- 5 water infrastructure and 3 building infrastructure developments under the Ward based projects.

## **3.7 EDUCATION AND VOCATIONAL TRAINING**

In the FY 2023/24, the department had a budgetary allocation of Kshs. 1,675,682,113. By the end of the financial year, they realized revenue of Kshs. 1,460,852,900 giving a variance of Kshs. 214,829,213.00. Additionally, the department received a donation of Kshs. 2,941,910 from UNICEF.

### **3.7.1 Achievements**

- In collaboration with UNICEF, capacity built 110 ECDE teachers on CBC
- In partnership with EIDU Kenya Limited, piloted digital literacy in 1 ECDE Centre for each of the 45 Wards. The Department provided the gadget while the partner provided software and technical support.
- Construction of 10 ECDE classrooms in nine wards.
- Disbursed kshs.135M as bursaries to 40,093 needy students in various learning institutions, kshs.60M as scholarship to 5,577 needy students in various learning institutions.
- In partnership with ZIZI AFRIQUE the department carried out a one-week campaign to sensitize the public on the presence and importance of TVET institutions more so Vocational Training Centers (rebranding of VTC institutions).
- Received an assortment of VTC tools and equipment from a donor in Netherlands and distributed to various VTC examination centers.
- Constructed 1 VTC workshop/administration block at Mwiya VTC.
- Disbursed kshs.19m as capitation to VTC.
- Conducted quality assurance and assessment in 27 ECDE Centres and 88 VTCs
- With the help of TVET CDACC, capacity built 170 VTC instructors on Competency based Education and Training (CBET).

- Developed a School Health and Nutrition policy and Pre-primary policy which are awaiting Cabinet approval.

### 3.7.2 Challenges Experienced during Implementation of the previous ADP

During the implementation of the previous annual development plan, the department observed the following major challenges:

- a. No budgetary allocation for various activities such as; Staff promotion, training, and ECD Capitation.
- b. Inadequate resources
- c. Lack of support from education stakeholders due to negative perception by the community on ECDEs and VTCs.
- d. Late identification of learners with special needs
- e. Delayed project completion of projects i.e.; ECDE classrooms construction where out of the targeted 101 only 9 have been done and Construction of 2 NO workshop at Kipsigirok VTC in Chepyuk Ward is still ongoing at the ring beam.

### 3.7.3 Committee observations on previous ADP.

1. On the need to improve learning and development of ECDE, the County needs to invest in building more ECDE Centers and employing more teachers to meet the new demand due to increased learners which has affected the teacher learner ratio.

## 3.8 Tourism and water

The approved allocation for FY2023/2024 to the department of Tourism and Environment was Kshs. 778,717,152, the department utilized Kshs. 387,073,143 comprising of recurrent kshs.28, 699,454 and development Kshs.358, 373,688 representing 50%.

The approved allocation for FY2023/2024 to the department of Water and Natural Resources was Kshs. 271,247,395, the department utilized Kshs. 247,351,479 comprising of recurrent of Kshs. 55,006,202 and development Kshs.192, 245,277 representing 91%.

### 3.8.1 Achievements from the previous ADP

#### **Water sector**

- ◆ constructed 55 water schemes,

- ◆ protected 61 water springs,
- ◆ drilling 6 boreholes
- ◆ Automated 5 water schemes.
- ◆ Implemented an 11km last mile water connectivity pipeline at the wards from the KOICA 1 & 2 main pipelines.
- ◆

#### **Natural Resource Sector**

- ❖ Planted 600,000 tree seedlings across the county institutions
- ◆ Mt. Elgon area which had a target of 1,000,000 tree seedlings was largely achieved through private partners

#### **Environment sector**

- ❖ Contract services for solid waste collection and transportation services across all the 65 sites in the county,
- ❖ Constructed one dumpsite at Muanda which is at 75% completion,
- ❖ Issuance of 200 noise permits in order to manage noise pollution
- ❖ Conduct cleaning of a total of 5km storm waterways and drainage culverts in major towns across the county.

#### **Climate Change sector**

1. The climate change has been mainstreamed to all key county sectors through focal member involvement in the county climate change unit, county climate change planning, county climate change steering committees.
2. Through the County Climate change institutional support (CCCIS grants) the department has been able to put in place the necessary legal frameworks, set up the Ward Climate Change Program Committees (WCCPCs) across all 45 wards and capacity build the membership.
3. The Climate Change Resilience Investment (CCRI) grant that was granted during the 4th Quarter of FY 2023/24 has been able to facilitate community project proposal development, preliminary surveys and designs and procurement of these climate



actions

### 3.8.2 Challenges experienced in implementing the previous ADP

During the implementation period for the FY 2023/2024 the department faced some major challenges that limited full implementation of the planned programs and projects. These include:

1. Lack of funds to implement Tourist product development and promotion programs and the natural resources programs
2. Late disbursement of Climate Change Resilience Investment grant to the county
3. DE clustering of the WSP NZOWASCO between Bungoma and Trans-nzoia; this possesses an operation and sustainability risk for the urban water service provider.
4. Insufficient prefeasibility studies being carried out before allocation of monies to projects and designing of ward flagships that will have huge impacts to the community.

## 3.9 PUBLIC ADMINISTRATION, GOVERNOR'S, DG OFFICE, COUNTY SECRETARY, AND ICT

The total budget estimate was Kshs. 905,750,160 and expenditure was Kshs. 609,932,293 with Kshs. 580,676,129 being recurrent expenditure and Kshs. 29,256,163 as the development expenditure at 67%.

### 3.9.1 Achievements from each sector;

#### 1. Governance and public relations.

The department managed to commemorate 3 national holidays.

#### 2. Public service management.

The department managed to commence construction of 3 ward offices, 2 ward offices had land disputes, thus stalling the process.

#### 3. General administration, planning and support services.

- Provided medical cover to all employees,
- Facilitated provision of contracted cleaning and security services for all offices
- Provided uniforms for 380 enforcement officers.



- Trained 34 staffs
- Managed to remunerate 100% of staff and
- Prepared all budget cycle documents.

#### 4. Office of the CS and ICT

Conducted one Payroll cleansing

#### 5. Information and Communication Technology Management

Did not achieve anything as per the planned

#### 6. Office of the Governor and deputy Governor.

- 4 Budget and economic forum (CBEF)
- 24 Cabinet meetings
- 6 planned Consultative forum with special interest groups
- 18 Consultative forum in sub counties
- 33 Official visits, meetings & functions

### 3.9.2 Challenges Experienced during Implementation of the previous ADP

During the implementation of the last annual development plan the department faced the following major challenges;

- Inadequate budgetary allocation affected project implementation.
- Site disputes affected construction of 2 ward offices
- Inadequate budgetary allocations resulted to only 34 staff trained against a target of 400 staff.

### 3.9.3 Committee observations

**The Committee made the following Observations on previous ADP;**

1. THAT there was a significant difference between the total budget estimate Kshs. 905,750,160 and the actual expenditure Kshs. 609,932,293.
2. Salaries with a budget of Kshs. 428,997,892 recorded expenditures worth Kshs. 329,573,249 (77%) leaving a balance of Kshs. 99,424,643. The department clarified that total salaries paid amounted to Ksh.433, 866, 205 indicating a Kshs.4, 868,313 over and above approved budget of Ksh.428, 997,892 which was occasioned by SRC salary

review 2023/24 and introduction of Housing Levy through the Finance Bill 2023 and new NSSF rates with effect from July 2023. The circular was attached.

3. Medical insurance with a budget of 250 million had expenditure of Kshs. 100. 4million (40%). The Chief Officer clarified that in the FY 2023/24, a total of 249,000,000 was allocated which was paid to the service provider in three tranches of Ksh.180m, Ksh.19, 860,664 and Ksh.49, 139, 336 on varied dates. She added that in the current FY 2024/25 medical insurance was allocated KSh.250, 000, 000 out of which Ksh.150m had already been processed awaiting exchequer release for payment.
4. National holiday with a budget of Kshs. 10 million with nil expenditure yet Madaraka day was hosted in Bungoma. The department submitted that the national celebrations budget was initially Ksh.10m but was reduced to 7m during supplementary budget. The balance of Kshs.7m was spent on Mashujaa day amounting to Ksh.4m and Jamhuri day Ksh.3m.
5. Civic education with a budget of Kshs. 4 million had nil expenditure yet in the 9 months' Financial statements the expenditure reported was Kshs. 2million. It was noted that Ksh.2m was used for stakeholders' engagement and validation process on development of civic education and public participation policy which is currently at the cabinet.
6. Service delivery and organizational transformation with a budget of Kshs. 11.6 million had nil expenditure yet in the 9 months financial statements the expenditure reported was 10 million (86%). The department submitted that Ksh.10.2M was spent on operations in the devolved units which amounted to ksh.4.4m and the balance was expended on meetings with administrators in the wards and sub counties and stakeholders.
7. That there were inconsistencies in the reporting of expenditure by the department. Some Programs and projects reported as done with payments made in the 9-months financial statements were subsequently shown with zero expenditures in the review of the previous Annual Development Plan (ADP). The committee noted that this was due to delays in information update by the Finance department.
8. The department reported a pending bill total of Kshs. 82,155,287.00. The committee established that this was partly caused by delays in procurement processes, exchequer releases and slow implementation of projects by contractors leading to late request for payments. The department further added that they intent to pay the bills in installments as follows; Kshs.35, 389,609 in FY 2024/25 and balance of Ksh.46,765,678 in the FY 2025/26.

9. Under the Governor's office, it was captured that some of the programmes were planned and not done due to lack of budgetary allocation yet there was budgetary allocation e.g intergovernmental meetings Kshs. 6million. Consultative meetings Kshs. 1,300,000.

10. The ADP focused primarily on expenditure without mentioning revenue-generating strategies.

#### 3.9.4 Committee recommendations

1. **THAT** the department should put in place proper control measures to ensure that proper procedure is followed in contracting for goods and services to avoid claims that lack supporting documents.
2. **THAT** the department should ensure timely procurement requisitions to avoid the last-minute rush at the closure of the financial year .Further, 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. This will reduce pending bills.
3. **THAT** the department to make follow-ups to ensure that works, goods and services procured are completed and delivered within the stipulated contract timeframe to avoid payments spilling to the subsequent FYs.
4. **THAT**, procurement of medical insurance be undertaken at the commencement of each financial year to align with the exchequer releases from the National Treasury, thereby ensuring the service provider is adequately positioned to deliver services effectively and efficiently.
5. The department should consider commercializing services, e.g. charging the usage of social halls ,implementation of donor funded programs e.g. KDSP which has a provision for institutional capacity building and Introduction of County Courts

#### 3.10 COUNTY PUBLIC SERVICE BOARD

The approved allocation for the County Public Service Board department in FY 2023/2024 was Kshs 62,852,553, with Kshs 48,352,554 for recurrent expenses and Kshs 14,500,000 for development. The department utilized Kshs 41,465,711 of the recurrent budget but did not absorb any of the Kshs 14.5 million allocated for development.

##### 3.10.1 Achievements from the previous ADP

- ✓ Improved Human resource capacity through trainings
- ✓ Enhanced public service delivery

- ✓ 88 officers re-designated
- ✓ 194 casuals were absorbed
- ✓ 100% Compliance of audit and quality assurance finalized
- ✓ Ethical and integrity standards adhered to e.g. all officers submitting wealth declaration forms
- ✓ 6 policies formulated and domesticated
- ✓ Annual work plans developed
- ✓ Preparation of budget documents
- ✓ 238 New appointments and Promotions effected
- ✓ Commenced the Construction of 1 storey building administrative block

#### 3.10.2 Challenges experienced in implementing the previous ADP

- Inadequate policy and legal framework.
- Inadequate funding/allocation of funds.
- Inadequate budgetary allocation to achieve sector targets

#### 3.10.3 Committee observation on previous ADP

There was a Construction of 1 storey building administrative block estimated at Kshs 35,000,000, no payment done despite an allocation of 14.5 million.

### 3.11 COUNTY ASSEMBLY OF BUNGOMA

The County Assembly of Bungoma had a planned ADP budget of Kshs 1,339,813,798 for the FY 2023/24. However, it was allocated Kshs 1,283,975,880, with Kshs 1,132,238,230 designated for recurrent expenditure and Kshs 151,737,650 for development, accounting for 88% and 12% of the total allocation, respectively. This reflects a 95% budget utilization rate.

#### 3.11.1 ACHIEVEMENTS FROM THE PREVIOUS ADP

- Completion of the new administration block
- Commenced construction of a new chamber.
- Purchasing of additional assets e.g. furniture, Laptops, cabinets among others
- 1 customer satisfaction survey carried out against a target of 1
- Office space provided at 100%
- CASB, MCAS and staffs remunerated at 100%
- 70 Out of 120 staffs trained

- 9 process manuals developed against a target of 12
- Technical and Administrative staffs trained 100%
- CASB and MCAS trained at 100%
- Enacting of 3 policies against a target of 15
- 4 study and inspection tours organized and achieved against target of 90
- 3 statutory and general bills introduced and enacted against a target of 13
- 2 legislations passed out of 15
- 86 ordinary and special sittings achieved against a target of 200
- 13 public hearing forums on various legislations conducted against a target of 40
- 12 petitions considered against a target of 10
- 18 fact finding exercises out of 100
- 60 committee reports done against 100
- Social media platforms launched at 100%
- Operational library established
- 1 active cafeteria in place against a target of 1
- 1 vehicle purchased against a target of 1
- Board rooms working at 100%
- ✓ Automated fixed asset register,
- ✓ Commenced the Construction of Public Waiting bay, Ablution block and repairs to the perimeter wall done now at 60%.
- ✓ Installation of car ports and bus shade to provide enough parking shades for members and staff,
- ✓ Commenced the Construction of Hon. Speaker's official residence whose estimated cost is 35,000,000 and now is at 14% complete.

### 3.11.2 Challenges experienced in implementation of previous ADP

During the implementation of the previous annual development plan the following challenges were experienced;

- a) Delayed disbursements of funds from the National Treasury
- b) Lack of logistics for mobility during fact finding programmes.
- c) Insufficient funding to employees Car loan and mortgages compared to the received applications.
- d) Lengthy procurement process and procedures that delays implementation of

projects.

### 3.12 YOUTH AND SPORTS

The Department had an allocation of Kshs. 174,475,401 the supplementary budget. During the period, Kshs.99, 245,182 (57% absorption) was received broken down as Kshs.21, 302,918 and Kshs.77, 942,264 for recurrent and development programs respectively.

#### 3.12.1 Key achievements

Completion of Phase II of Chemoge High Altitude Centre Landscaping, electrical works and water installation stands at 90 % complete. Masinde Muliro Stadium pavilion works are at 90% completion.

#### 3.12.2 Sector Challenges

- some programs were not undertaken because they were not funded, they include: sports personnel training, sensitization on role of sports in health, sports competition , sports events, marathons, support to county sports clubs, training sports personnel, recognizing and awarding men and women in sports, participating in international sports competitions, county talent search and sports mentorship programs
- A number of programs could not be implemented because there were no policies in place to support them. The seven policies by the department are complete and are waiting to go to cabinet.
- Late disbursement of funds.

### 3.13 GENDER

The approved allocation for FY2023/2024 to the department of Gender and culture was Kshs.124, 614, 300.The department utilized Kshs. 91,470,715 Comprising of recurrent Kshs. 71,775,403 and development Kshs. 19,695,312 representing 73 %.

#### 3.13.1 Achievements from the previous ADP.

- The county took part in KICOSCA games and qualified for EALASCA which they also participated in.
- The Sang'alo multipurpose hall is at 90% complete.
- National Cultural Music Festivals participated in the department supported teams that participated in the festival.
- Purchase of tailoring Machines for Ndalulwa/Tabani Ward



- Celebration of the international women's day.

#### 3.13.3 Challenges experienced in implementing the previous ADP

- A number of programs could not be implemented because there were no policies in place to support them but this is about to be remedied as the seven policies by the department are complete and are waiting to go to cabinet.
- Another challenge was late disbursement of funds and inadequacy which left a lot of programs not done by the end of the financial year.
- Low uptake/Utilization of Government Projects: Low utilization of projects was experienced largely due to lack of a comprehensive participatory and coordination framework that allows for joint planning, ownership, monitoring and reporting of the sectors by the community.
- Drugs and substance abuse: Increased prevalence of drugs and substance abuse especially among the youth hence the need for control measures and establishment of rehabilitation centers.





## CHAPTER FOUR

### 4.0 PRIORITISED PROJECTS FOR FY 2025/2026

#### 4.1 AGRICULTURE, LIVESTOCK, FISHERIES, IRRIGATION AND COOPERATIVE DEVELOPMENT.

##### 4.1.1 AGRICULTURE AND IRRIGATION

###### 1. Farm input support-

- i. Fertilizer for 750 beneficiaries per ward at kshs.405, 000,000.
- ii. Maize seed for 750 beneficiaries per ward at kshs.107, 000,000.

###### 2. Establishment of:

- i. A tea factory in Mt. Elgon at kshs.100,000,000;
- ii. A Machinery Shed for AMC at kshs.4,500,000;
- iii. A maize processing mill in Tongaren at Kshs.27,000,000,
- iv. An Agricultural Information and Resource center at ksh.20, 000,000.

###### 3. Purchase of

- i. 4 tractors for AMC at kshs.20,000,000 ,
- ii. small-scale driers for AMC for kshs.15,000,000,
- iii. Agricultural Equipment for cassava processing at ksh.4, 000,000.

###### 4. Cotton Input Support for kshs.7, 000,000.

###### 5. Avocado Input support at kshs.27, 000,000.

###### 6. Coffee input support at kshs.7, 000,000.

###### 7. Rehabilitation of dams in the county for kshs.105, 000,000.

###### 8. Development of Mabanga ATC at ksh.75, 000,000.

###### 9. Crop Insurance at ksh.35, 000,000.

###### 10. Renovation of Office Buildings at HQ and Sub-County ALFIC offices at ksh.45, 000,000.

11. Construction of Webuye West Agriculture Office Block at kshs.14, 000,000.
12. Tea seedlings procured and distributed to tea farmers in the country at kshs.5, 000,000.
13. Rehabilitation of irrigation schemes in the country for kshs.45, 000,000.
14. Soil Laboratories upgraded at kshs.7, 000,000.
15. Development of farmer led irrigation systems/Roof Catchment based at kshs.25, 000,000.
16. NAVCDP- National Agriculture Value Chain Development Project [6,500,000-counterpart allocation] at kshs.256, 500,000.
17. Conditional Grant-Fertilizer Subsidy at kshs.242, 942,500.
18. Ward Based Projects at kshs.9, 080,000.

#### 4.1.2 LIVESTOCK AND FISHERIES.

1. Equipping and operationalization of the Milk Processing Plant at kshs.192,000,000.
2. Artificial Insemination (AI) Subsidy Programme for improvement of local dairy breeds at kshs.18, 000,000.
3. Procurement and Distribution of Dairy Animals at kshs.90, 000,000.
4. Poultry Input Support (Operation Fuga Kuku) for kshs.150, 000,000.
5. Development of Chwele Fish Farm at kshs.18,000,000 for the following;
  - a. Ablution block facility constructed at Chwele Fish Farm
  - b. Establishment of a fish feed mill at CFF
  - c. Cold storage facility
  - d. Establishment of a Recirculating aquaculture system at CFF Establishment of a biofloc system at CFF Desiltation of Ponds and Flood control at CFF.
  - e. Procurement of fish feeds at CFF
  - f. Procurement of Fish breeding stock at CFF
  - g. Training hall constructed at Chwele Fish Farm
6. Completion of the Chwele Chicken Slaughterhouse at kshs.45, 000,000.

7. Construction of a slaughterhouse in Tongaren- Naitiri/Mbakalo for ksh.20, 000,000.
8. Renovation of Slaughterhouses at Webuye, Bungoma, Sirisia and Kimilili for kshs.27, 000,000.
9. Aquaculture Input Support for kshs.28, 000,000.
10. Liquid Nitrogen Plant at kshs.75, 000,000.
11. Procurement of vaccines and other veterinarian supplies for disease and vector control at kshs.25, 000,000.
12. Establishment and Renovation of Auction Rings/Sale Yards for kshs.20, 000,000.
13. Rehabilitation of 25 cattle dips for kshs.12, 000,000.
14. KeLCoP – Kenya Livestock Commercialization Project for kshs.34, 500,000.
15. KABDP – Kenya Agriculture Business Development Project at kshs.18, 000,000.
16. KABDP – Kenya Agriculture Business Development Project at kshs.358, 809,200.
17. Operationalization of Animal Feed Mills for kshs.12, 000,000.
18. Construction of Kanduyi Fisheries and Livestock Offices for kshs.20, 000,000.
19. Establishment of a Modern Livestock Market in Chwele at kshs.20, 000,000.
20. Leather Processing/ Tannery Established for kshs.40, 000,000.
21. Supply of bee hives and protective gear at kshs.12, 000,000.
22. Veterinary Tools and Equipment for kshs.3, 000,000.
23. Ward Based Projects at kshs.11, 350,000.

#### 4.2 COOPERATIVES DEVELOPMENT.

1. Coffee seed for nursery establishment kshs.5, 000,000.
2. Cooperative Development Fund at kshs.100, 000,000.
3. Construction of coffee warehouse, chain-link fence, Office block and Coffee drying tables at Mukibisi FCS in Mbakalo Ward at kshs.15, 000,000.
4. Construction of Coffee warehouse and Coffee drying tables at Lukusi FCS in Mihuu

Ward at kshs.8, 000,000.

5. Construction of Coffee warehouse and Coffee drying tables at Daraja Mungu FCS in Kibingei ward for kshs.8, 000,000.
6. Construction of Coffee warehouse and Coffee drying tables at Nabisembe FCS in Kamukuywa Ward at kshs.8, 000,000.
7. Construction of Coffee warehouse, Office block, Chain-link fence and Coffee drying tables at Wabukhonyi FCS in Ndivisi Ward at kshs.15, 000,000.
8. Construction of Coffee warehouse, Office block, Chain-link fence and Coffee drying tables at Luma FCS in Milima Ward at kshs.15, 000,000.
9. Construction of Coffee warehouse, Office block, Chain link fence and Coffee drying tables at Sominda FCS in Soysambu/Mitua ward for kshs.15, 000,000.
10. Ndalul Dairy FCS in Ndalul/Tabani Ward. - Office construction, Purchase of Milk cooler with 5,000 litres Capacity, Purchase of 10 Solar milk preservative motorbikes for kshs.12, 000,000.
11. Kitinda Dairy FCS in Township ward Office Construction on new site, Purchase of Milk cooler with 5,000 litres Capacity, Operationalization of Dairy demo plot, Purchase of 10 Solar milk preservative motorbikes, Modernization of Sunk water borehole to improve water supply system at kshs.15,000,000.
12. Tongaren Dairy FCS in Tongaren/Kiminini ward - Office construction, Purchase of Milk cooler with 5,000litres Capacity, Purchase of 10 Solar milk preservative motorbikes at kshs.12, 000,000.
13. Nomorio Dairy FCS - Office construction, Purchase of Milk cooler with 5,000litres Capacity, Purchase of 10 Solar milk preservative motorbikes at kshs.12, 000,000.
14. Bumula Dairy FCS in Kimaeti Ward- Purchase of Milk cooler with 5,000litres Capacity, 10 solar milk preservative motorbikes at kshs.12, 000,000.
15. Lukholele FCS in Bumula Ward Chain-link fence - Office construction, Coffee drying tables for kshs.7, 000,000.
16. Namasa Star Dairy FCS in Khasoko Ward - Office construction, Purchase of 3,000 litres capacity cooler at kshs.6, 500,000.
17. Bungoma County Cooperative Union Mills- Electric fence, Lighting System, Coffee (Patchment) Warehouse for kshs.10, 000,000.

18. Mt. Elgon Cooperative Union Coffee Mills - Office Construction, Cupping Laboratory, Wall fence for kshs.10, 000,000.
19. Namang'ofulo FCs in Lwandanyi Ward - Wall fence, lighting system for kshs.5, 000,000.
20. Kapkosobey FCs in Kapkateny ward - Coffee warehouse, Office construction, Drying tables at kshs.10, 000,000.
21. Masindet FCs in Elgon ward - Coffee warehouse, Chainink fence, drying table at kshs.9, 000,000.
22. Chenjeni FCs in Mukuyuni ward - Coffee Warehouse, Office construction, Drying tables for kshs.6, 000,000.
23. Kaptola FCS in Kibingei ward -, Drying tables, Internal Bridge at kshs.7, 000,000.
24. Kibingei FCS in Kibingei ward (and Kimilili ward) - Internal bridge for kshs.5, 000,000.
25. Nanjikobe Coffee FCS in Namwela Ward- Drying tables and an Office Block for kshs.8, 000,000.
26. Khachonge FCS – Drying tables, coffee warehouse and security lights at kshs.10, 000,000.
27. Nakayonjo FCS in Mukuyuni Ward – Coffee Warehouse, Security Light, and 2 Coffee Solar Driers (with accompanying drying tables) for kshs.16,000,000.
28. Kabisi FCS in Mbakalo Ward – Office Block and Coffee Warehouse at kshs.9, 000,000.
29. Naitiri Dairy FCS – Security light and fence/wall for kshs.9,000,000.
30. Kabuyefwe FCS – Office block, Coffee Warehouse, Drying tables, coffee warehouse and security lights at kshs.16, 000,000.
31. Khalaba FCS in Chwele Kabuchai Ward – Coffee Drying tables, coffee warehouse and security lights for kshs.9, 000,000.
32. Sitabicha FCS in Lwandanyi Ward - Office Construction, Chainlink fence, Drying tables, Coffee warehouse, Security lights at kshs.15, 000,000.
33. Muyayi FCS in West Nalondo Ward - Office Construction, Chainlink fence, Drying tables, Coffee warehouse, Security lights for kshs.15, 000,000.
34. Naitiri/Lungai FCS in Naitiri/Kabuyefwe ward - Office Construction, Chain link fence,



water system, Security lights for kshs.10, 000,000.

35. Chwele FCS in Chwele/Kabuchai ward - Coffee Warehouse, Water System Security Light, and 2 Coffee Solar Driers (with accompanying drying tables) for kshs.16, 000,000.
36. Kikai FCS in Namwela Ward - Improved pulping system, Water system (borehole, equipping and piping) for kshs.40, 000,000.
37. New Cheskaki FCS in Cheskaki ward - Coffee warehouse, 2 Coffee Solar Driers (with accompanying drying tables), Security light system, Boosting of Multi-value chain system (re-activate dairy value chain to utilize existing dairy structures) for kshs.20, 000,000.
38. Kibisi FCS in Mukuyuni Ward - 2 Coffee Solar Driers (with accompanying drying tables), Security light system for kshs.6, 000,000.

#### 4.2.1 Observations

- The department lacks a clear strategic direction for the medium term that aligns with the county government's priorities and plans, considering the changing financial and economic landscape. This is concerning the substantial resource requirement of Kshs. 3.1 billion, which excludes the recurrent budget.
- The crop insurance program, allocated Kshs. 35 million, is likely to face challenges similar to the previous year's ineffective implementation, which failed to benefit Bungoma residents despite a Kshs. 32.5 million allocation, as the likelihood of the insured risks occurring is very low as experienced before. The program should be dropped
- The department did not list the maintenance of the existing tractors and machinery for the AMC as a planned programme for FY 2025/2026.
- The department is planning to support cooperatives to a tune of Kshs. 526million. The concerns were raised about the legality of using public funds on privately owned cooperatives. There is no policy guideline on whether the support will be in the form of a grant from the county government or a possibility of joint ownership by the county government and the cooperatives. The directive to have a clear policy/regulation that can ensure proper capture of assets in the county government books and provide a solid foundation for successful collaboration between the county government and cooperatives has not been adhered to. The **Cooperatives Act 2023 (Section 87)** mandates the establishment of a County Co-

operative Development Fund which the County Assembly will appropriate money to the Fund to promote education, training, research, consultancy and other activities in the co-operative sector. The Fund will also include contributions from co-operative societies and other lawful sources. The department should establish the fund as a matter of priority but in the meantime support should go to government owned cooperatives only. The department should carry out an audit of all cooperatives both private and government owned to ascertain their status before allocating any funds.

- The department's management of the Farm Input Support Programme has been marred by lack of fiscal discipline. **The Farm Input Support Programme (FISP)** should be subsidized for the programme to be sustainable and that the department should plan for the payment of the pending bill on Farm input support program.
- The completion of Chwele chicken slaughterhouse with an allocation of Kshs. 45 million should be dropped until when the dispute between the County Government and Shiffa Chicks Limited is resolved or the contract terminated for the department to plan or allocate any funds.

#### 4.3 HEALTH AND SANITATION

##### 4.3.1 Planned programmes and projects for ADP FY 2025/2026

The department has planned for the following programmes/ projects;

Under Health and Infrastructure,

- Equipping of the 300 bed capacity at BCRH with estimated cost at Kshs. 150M where the project is ongoing
- Maternity units equipped estimated at Kshs. 7,000,000 ongoing

The following are the new projects planned in the ADP

- Procurement of the 128 slices CT Scan Machine for Bungoma County Referral Hospital at Kshs.70, 000,000, 1.5 Tesla MRI Machine for BCRH at Kshs.200million , CT Scan Machine for Webuye at Kshs.70million and 4 Digital X Ray Machines to be procured and installed at Kshs. 20million
- Construction of the Doctors Plaza at Kshs. 50million
- Equipping of the Mental Health and Rehabilitation Centre at BCRH at Kshs. 20million
- Completion of the stalled ICU Unit at Webuye Sub county Hospital at Kshs. 30million

- Establishment of 1 Radiology units at BCRH at Kshs. 25million, Dental Units in 10 Sub County Hospital (15 Hospital) at Kshs. 20million,
- Purchase of land for establishment of the Health Centers in Khalaba and Township wards, and construction and equipping of 2 maternity units in the same established health facilities at the cost of Kshs. 30million
- Establishment and Equipping of the 2 Mortuaries at Kshs. 27million
- Supporting maternal, children and adolescent nutrition and Healthcare strengthening of Health and Nutrition systems for UNICEF at Kshs. 1,517,000
- For Level 2 Level 3 Health facilities for DANIDA at kshs.11,115,750
- UNFPA for proportion of commodities supplied at Kshs. 7,000,000

#### 4.3.2 COMMITTEE OBSERVATIONS

- The health sector's budget utilization rate of 67%, amounting to Kshs. 2,674,895,761, is suboptimal, especially considering that Kshs. 2.3 billion relates to staff salaries and benefits.
- Several programs and sub-sectors, such as Leadership and Governance, Health Policies, and Community Health Strategy, Reproductive, Maternal, Newborn, Child and Adolescent Health had nil absorption of allocated funds.
- The low absorption on specialized material standing at 16% is worrying at 16% given that this programs runs key commodities like medical drugs, non-pharms, lab reagents etc.
- Pending bills worth 132.1 million with no plan in place to settle them is contrary to the PFM Act requirement of giving first charge to pending bills when allocating resources.

#### 4.4 ROADS AND PUBLIC WORKS

The programs that the department will undertake in 2025/26 include

##### 4.4.1 under Construction of Roads Bridges and Drainage Works

- i. Upgrade 5 KMs of urban Roads to bitumen at a cost of Kshs.300m and 10 KMs of rural Roads at Kshs 400m

- ii. Open 50 KMs of rural Roads at Kshs.10m
- iii. Construct 1 bridge at Kshs.40m and 9 Box Culverts (including drifts) at Kshs.12m
- iv. Construct 0.5 KMs of drainage lines at Kshs.2.5m

#### 4.4.2 under Maintenance of Roads

- i. Maintain 2 KMs of urban roads at Kshs.30m, 10KMs of rural tarmac roads at Kshs.15m and 250 KMs of rural unpaved Roads at Kshs.700m
- ii. Acquire 2 tippers at Kshs.30m and a grader at Kshs.30m,

#### 4.4.3 Under rehabilitation of roads, bridges and drainage works

Rehabilitate;

2 box culverts at Kshs.10m and 1 KM of drainage lines at Kshs. 1m

#### 4.4.4 Under building Standards and Research

Undertake 100% of sites inspection at Kshs.1m and 1 technical audit at Kshs. 400,000

#### 4.4.5 Public and Transport Safety

- i. 3 Fire hydrants will be installed at Kshs.30m
- ii. 9 fire sensitization drills will be undertaken in public institutions at Kshs.900,000
- iii. 1 black spots will be transformed to white spots Kshs.15m
- iv. 1 slip lane will be constructed at Kshs.40m and 5 KMs of pedestrian walkways at Kshs.0.5m
- v. 100 % of dilapidated road infrastructure will be rehabilitated at Kshs.2.5m

#### 4.3.6 Committee observations

- The department shows good absorption rates, yet it has the pending bills of Kshs. 825,805,494 there's a need for improved financial management, particularly in clearing pending bills, and exploring revenue generation opportunities.
- The department lacks alternative financing options, to bridge the funding gap and reduce overreliance on exchequer releases.

### 4.5 FINANCE & ECONOMIC PLANNING

#### Sector Programmes financial year 2025/26

##### 4.5.1 Under Economic Planning;

- i. Prepare Annual Development plan at Kshs. 5m, 3 SDGs status reports at Kshs. 2m and approve an annual budget at Kshs. 20m
- ii. Review the CIDP at Kshs. 7m, 9 sector plans at Kshs. 20m, a county strategic plan

- at Kshs. 20m and a resource mobilization strategy at Kshs. 5m
- iii. Public participation Kshs. 8M
- iv. Train 2,500 community members on project management at Kshs. 25M
- v. Hold 3 forums on SDGs and post 2015 development agenda at Kshs. 2M

#### 4.5.2 Under Knowledge Management

- vi. Undertake a capacity building activity on Knowledge Management procedures processes and techniques at Kshs. 2m, 2 Knowledge management campaigns and initiatives at Kshs. 4m and 4 Knowledge management performance monitoring activities at Kshs. 10M
- vii. Implement 4 Knowledge retention and transfer initiatives at Kshs. 8m
- viii. Publish 4 knowledge resources at Kshs. 10m
- ix. Establish 4 Knowledge sharing networks among communities at Kshs. 10M

#### 4.5.3 Under statistics

- i. Prepare a County Statistical Abstracts at Kshs. 5m
- ii. Undertake a Survey at Kshs. 5m
- iii. Produce 16 quarterly and monthly statistical reports at Kshs. 32m
- iv. Undertake 12 reviews and updates on the County statistical database at Kshs. 8m and
- v. Coordination of Special Purpose Ward-Based Projects

#### 4.5.4 Under Coordination of Special Purpose Ward-Based Projects

##### Prepare:

- i. A project feasibility report at Kshs. 500,000, BoQ reports at Kshs. 3m, 4 project profiling reports Kshs. 3m, 4 project supervision reports at Kshs. 1.5m
- ii. Undertake 2 trainings for scheme of service at Kshs. 4m
- iii. Conduct a project identification exercises at Kshs. 500,000

#### 4.5.5 Monitoring & Evaluation

- i. Undertake 4 of Project Monitoring activities at Kshs. 8m
- ii. Prepare 4 M&E reports at Kshs. 10 m
- iii. Hold 4 Stakeholder sensitization meetings on CIMES and other M&E tools at Kshs. 2 M, 4 M& E dissemination meetings at Kshs. 4m, 4 Workshops to input CIMES data at Kshs. 8m

#### 4.5.6 under Budgeting

##### Prepare:

- i. an annual budget (PBB & Itemized) document at Kshs. 5m, 2 supplementary

budgets at Kshs. 10m,a County Budget Review and Outlook Paper at Kshs. 2m,a Medium- Term Expenditure Framework at Kshs. 3m,a County Fiscal Strategy Papers at Kshs. 3m,a Debt Management Papers at Kshs. 3m, budget circulars at Kshs. 2m,budget implementation guidelines at Kshs. 2m,4 Budget implementation reports at Kshs. 5m,public participation at Kshs. 20m,

- ii. Upload (3 )annual and supplementary budgets at Kshs. 6M

#### 4.5.7 Under Revenue mobilization

- i. 100 % of revenue collected, disbursed and accounted for at Kshs. 5M
- ii. Develop a Digitized revenue management systems at Kshs. 5M

#### 4.5.8 Accountingservices

Prepare:

- i. Financial monthly reports at Kshs. 20m and Professional trainings undertaken for staff at Kshs. 4m

#### 4.5.9 Supply chain services

Prepare:

- i. a Procurement plan at Kshs. 5m,4 lists of registered Suppliers/ service providers at Kshs. 3m, 4 stock take reports at Kshs. 4m,4 statutory reports for Public Procurement Regulatory Authority at Kshs. 4m
- ii. Undertake a Market survey at Kshs. 5m

#### 4.5.10 Under Asset Management

Update the County Asset registerupdated at Kshs. 4m

#### 4.5.11 Under Audit services

Conduct:

- i. an Operation audit at Kshs. 4m,Financial audits, including reviews of reconciliation at Kshs. 5m,Continuous audits of IFMIS, HRMIS and Unified Payroll Management System at Kshs. 1m,efficiency studies and value for money audit on key County Executive's processes at Kshs. 4m,an ICT audit at Kshs. 1m,2 Fraud and investigative audits at Kshs. 1m and Audits of governance processes at Kshs. 1.5m

#### 4.5.12 Committee observations

- Enhance compliance with agreements with donors to attract and maintain funding.
- Emergency Fund: The Committee noted that despite budgeting for emergency fund every financial year, due process of the law has not been followed in the management of the fund.



- A review of the previous ADP shows that payments for pending bills in FY 2023/2024 exceeded budgeted allocations, impacting planned projects by diverting development funds to settle unplanned bills. Concerns arise from the lack of strategic planning to address this issue given that the ADP for FY 2025/2026 does not prioritize pending bills across sectors.

## **4.6 TRADE, ENERGY AND INDUSTRY**

### **Planned targets in the FY 2025/26**

#### **4.6.1 Resource requirement**

To fully fund all the programs the department requires a total of kshs.908,235,027 745,700,000 for the four major sectors as below;

1. General administration and support services – Kshs. 162,535,027
2. Trade and Enterprise development – Kshs. 92,000,000
3. Market infrastructure development – Kshs. 357,500,000
4. Energy access and investment – Kshs. 169,500,000
5. Industrial Development – Kshs. 126,700,000

#### **4.6.2 Trade**

1. Calibrate 87 inspectors testing equipment at Kshs. 700,000.
2. Verify and stamp 2400 weight and measures equipment at Kshs. 3 Million. Sensitize 700 traders countywide on fair trade practices at a cost of Kshs. 3 million.
3. Disburse loans to over 2,200 MSMEs by injecting an extra Kshs. 45 million to the scheme
4. Train approximately 2,800 MSMEs countywide on sound business operations at a cost of Kshs. 5.3 million.
5. Operationalize the Ward Trade Loan Committees at Kshs. 3.5 million and the County Trade Loan Committees at Kshs. 1 million
6. Procure 3 Motorcycles for trade loan follow ups at Kshs. 2.1 million
7. Establish a Business incubation centre in Nalondo at Kshs. 10 Million and 2 business information centres (Kapsokwony and Webuye) at Kshs. 40 Million
8. Construct at least 110 modern market stalls at a cost of Kshs. 29.5 Million. The stalls shall be in the following locations; Watoya, Matisi, Bukembe, Sudi, Nalondo, Lukhome, Cheptais, Kapsokwony, Kuywa Junction and Temba temba .

9. Upgrade 3 existing markets of Kapkateny, Lwakhakha and Dorofu at Kshs. 120 million
10. Set up 3 cold storage facilities at Kamukuywa, Kaptama and Chwele at Kshs. 23 million
11. Continue the construction of an ultra-modern tier one market at Chwele at Kshs. 100 million
12. Set up an ultra-modern market infrastructure at Bungoma Soko Kubwa market at a cost of Kshs. 80 million
13. Construct 12 boda boda sheds countywide at a cost of Kshs. 3.6 million

#### 4.6.2 Energy

1. Human Resource development including remunerations and training at Kshs. 7,436,774
2. Operations and maintenance at Kshs. 62,540,000 which include; payment of electricity bills Kshs. 20,790,000, purchase of lighting equipment for repair Kshs. 20million, maintenance of lights Kshs. 8, million, purchase of fuel Kshs. 3,750,000, awareness programs Kshs.4 million, stakeholders engagements Kshs.2 million, and sub-counties sensitization on maintaining functional lights Kshs.4 million.
3. Set up 2 energy demonstration Centres at Kanduyi and Sirisia sub counties at a cost of Kshs. 20 Million.
4. Install 400 solar street light at cost of Kshs. 48 Million, 18 High flood Masts at a cost of Kshs. 20 Million, 200 grid energy street lights at a cost of Kshs. 20 Million Countywide.
5. Procure and install 15 transformers at Kshs. 30 Million Countywide.
6. Develop an Energy data base plan at Kshs. 1.5 Million.

#### 4.6.3 Industrialization

- Equip and operationalize 5 cottage industries at Kshs. 7.5 Million
- Develop 3 SMI park at Kshs. 60 Million
- Hold an investment conference in Bungoma at a cost of Kshs. 50 million in *(there is no value of money in investment conference gauging from past experience)*.

#### 4.6.4 Committee observation.

The committee upon deliberations suggested the following:

1. **THAT**, the department considers constructing market stalls in Lungai and Mbakalo in addition to the following; Watoya, Bukembe, Sudi, Lukhome, Cheptais, Kuywa Junction, Tembatemba and Matisi. Further Nalondo and Kapsokwony market be

excluded from the list provided since they have been considered in construction of an incubation center and information respectively.

2. **THAT**, money Kshs. 80 Million allocated for construction of Bungoma Soko Kubwa be used to construct other markets since the market will be constructed by the National Government.
3. **THAT**, the department to be specific on which areas the boda boda sheds will be constructed.
4. **THAT**, with regard to setting up of energy demonstration centres, the department should substitute Kanduyi with Tongaren Sub-County since there is one set to be constructed in Lunakwe Bumula Sub-County which neighbours Kanduyi.
5. **THAT**, in installation of transformers, the department should consider areas that had not been captured by REREC.
6. **THAT**, with regard to upgrading of 3 existing markets of Kapkateny, Lwakhakha and Dorofu at Kshs. 120 Million, the committee requested that the department should elaborate the nature of upgrading and substitute Dorofu with Karima market.
7. **THAT**, the department should focus on sensitizing market management committees who will further help sensitizing other traders.
8. **THAT**, the department should find out if Kaptama has the capacity for setting up of a cold storage facility.

#### 4.6 Lands, Urban and Physical planning

##### 4.6.1 Lands Sector Programmes and Projects

During the 2025/2026 financial year, the Department plans to implement the following programmes and sub-programmes.

- Recruit 10 members of staff mainly are technical in the profession of planners, surveyors and building constructors.
- Formulate 1 land policy and 1 land Bill at Kshs. 4.7 Million.
- Develop 4 physical land use plans at Kshs. 20 million for Misikhu, Kipsigon, Malakisi, and Mukuyuni and review 2 such plans at Kshs. 5 million for Webuye and Chwele.
- Prepare a valuation roll for the entire County at Kshs. 125 million. The valuation rolls have been an audit query in the county.
- Procure a motor vehicle and 5 motorcycles at Kshs. 7m and 1.75m respectively for inspection by field officers in the department.

- Establish a GIS database system at Kshs. 30 million and acquire a geodetic tracker vehicle at Kshs. 10 million.
- Acquire land for a go-down at Kshs. 100 million, housing development at Kshs. 30 Million, land bank at Kshs. 25 million, dumpsites in Kimilili, Chwele and Webuye Kshs. 10 million, and Matulo airstrip Kshs. 85 million.
- Kshs. 85 million for Matulo airstrip will purchase 40 acres of land to compensate people surrendering their land.

To fully finance and achieve all the planned targets, the department will require Kshs. 727,450,000.

#### 4.6.2 Housing

During the 2025 / 2026 financial year, the Directorate plans to implement the following programmes and sub-programmes.

- Undertake a valuation activity of County Houses to determine market value at Kshs. 3.3 million
- Renovate and refurbish 30 County residential houses at Kshs. 15 million
- Continue fencing of 5 more estates within the County at Kshs. 5 million.
- Construct the County administration block at Kshs. 300 Million, Governor's and the Deputy Governor's residence at Kshs. 10 million and Kshs. 15 million respectively and 16 new housing units at Kshs. 60 million,
- Connect 20 houses to electricity and sewer line respectively at Kshs. 5 million
- Upgrade 1 slum within the County and at Kshs. 50 Million construct 90 houses for the vulnerable under the social housing scheme.
- Allocate Kshs.500million to the government funded mortgage scheme for County government employees

To fully finance and achieve all the planned development targets, the department will require Kshs. 696,950,000.

#### 4.6.3 Municipalities

##### 1. Bungoma municipality

During the 2025 / 2026 financial year, the Bungoma Municipality plans to implement the following programmes and sub-programmes.

- Construct a Municipal Huduma Centre/revenue office at an estimated cost of Kshs. 20 Million, storm water drainage system at an estimated cost of Kshs. 70 million new

modern recreational park at Kshs. 100 million, a modern municipal market at Kshs. 250 million, an urban bus park at Kshs. 400 Million, an urban sanitation facility at Kshs. 20 Million, 4Km of urban car parking areas within town at Kshs. 100 million, 3 boda boda sheds and parking bays at Kshs. 10 million, 4 Km of pedestrian walkways and riding lanes within the town at Kshs. 50 million and a community social hall at kshs. 40 million

- Upgrade 3 roads namely Sinoko – Siritany road, Sinoko – Pombo Tano-Bluewave road, and River Sio road at a cumulative cost of Kshs. 340 million
- Plant 8,000 citrus plants, 1,000 flowers and 500 herbal plants to beautify and provide green spaces in public areas at an estimated cost of Kshs. 18 Million
- Mark 15 Km of urban roads at Kshs. 15million
- Install 2 high flood masts at strategic areas at Kshs. 15 million and 20 public benches and seats at Kshs. 10 million
- Purchase of 1 acre of land within town for a public park at Kshs. 30 million
- Purchase 10 acres of land at Kshs. 100 million for different development purposes
- Establish an exhibition and performing arts centers at an estimated cost of Kshs. 50 Million and a public library at Kshs. 10 million
- Implement the ward based projects for the ten wards within the Municipal boundary.

## **2. Kimilili Municipality**

**During the 2025/ 2026 financial year, the Kimilili Municipality plans to implement the following programmes and sub-programmes.**

- Construct a 2 storey office block at an estimated cost of Kshs. 75 Million, upgrade storm water drainage system at an estimated cost of Kshs. 10 million, 5 Km of pedestrian walkways and riding lanes within the town at Kshs. 14 million , 3 boda boda sheds and parking bays at Kshs. 5 million
- Upgrade Amtallah stadium to a recreation park at Kshs. 30 Million and at least 10 Km of urban roads in the municipality at an approximate cost of Kshs. 200 Million
- Procure 5 acres of land for the establishment of a Stadium at Kshs. 50 million, 3 acres of land for auction ring at Kshs. 3 million
- Install 5 street flood lights at strategic areas at Kshs. 15 million and 20 public benches and seats at Kshs. 12 million
- Plant 8,000 citrus plants, 1,000 flowers and 500 herbal plants to beautify and provide green spaces in public areas at an estimated cost of Kshs. 10 Million
- Establish a community social Hall at an estimated cost of Kshs. 30 Million
- Opening up of back street roads in Kimilili town at Kshs. 10 million.

### **Resource requirement**

To fully finance and achieve all the planned targets, the two Municipalities shall require



Ksh3, 113,800,000 with part of the funding expected from donor/grants such as KUSP

#### 4.7 EDUCATION AND VOCATIONAL TRAINING

##### 4.7.1 Sector Programs and Projects 2025/26.

During the 2025 / 26 financial year, the Department plans to implement the following programs and sub-programs;

1. Construct:
  - i. 112 ECDE classrooms and 3-door latrines and 1 urinal units at an estimated cost of Kshs.134.4million and Kshs. 44.8 million, respectively while providing hand washing facilities to all the classrooms at Kshs. 1.34million.
  - ii. 2 model ECDE centers at 7million, 2 ECDE special needs education centers at 5million and 1 home craft center at 3million.
  - iii. 10 VTC workshops at 10 million, 5 VTC boarding facilities at 5million, 8 VTC administration blocks at 10million and Renovate 5 VTC at 5million.
2. Establish 2 childcare centers at Kshs.5million and equipped at Kshs. 3 million.
3. Procure play equipment for the 19 ECDE centers at 15million, outdoor equipment and furniture for 20 ECDE centers at Kshs. 10 million and 12.54 Million respectively and 10 digital gadgets for digital literacy program for ECDE at 40million,10 office furniture at 4 million and 30 computers and laptops at 3million
4. Construct and equip 10 VTC at 40million and 2 VTC centers of excellence at 20 million.

To fully fund all the programs the department of Education requires a total of kshs.2, 467,080,000 for the four major sectors as below;

1. Early Childhood development kshs.563, 080,000.
2. Training and skill development kshs.143, 000,000.
3. Education improvement and support kshs.331, 000,000.
4. General planning and administration kshs.1, 430,000,000.

##### 4.7.2 Observation

1. While there is data on the number of ECDE centers, there is need to break it down further to the number of available classrooms to accommodate the learners. With the projected increase of pre-school going children to 164,994, the Department should strive to increase the classrooms to over 3,600.
2. There is disparity in the teachers to children ratio which needs to be addressed by



hiring more teachers. Alternatively, the Department should put measures in place to incentivize Private enterprises to fill in the gap.

#### 4.8 WATER, NATURAL RESOURCE, ENVIRONMENT AND TOURISM

##### Planned programmes and projects for ADP FY 2025/2026 (Planned Targets).

###### 4.8.1 Water project

Resource requirements by sector programs for environmental protection, water and natural resources is kshs.3,440,300,000 each sector made the contributions as below;

- Water supply provision kshs.1,678,500,000
- Protection and conservation of the environment kshs.734,100,000
- County Climate Change management and development kshs.844,700,000
- Natural Resources protection and management kshs.183,000,000

❖ Sewerage services provision Kshs. 235M

❖ Environmental conservation protection and management ksh.18.7M

❖ Waste management and pollution control

-Landfills 8M

-Markets and town 450M

-Construction of sanitary landfills 100M

-Installation of litter bins 1M

-Cleaning of drainages and storm water ways 50M

-Noise pollution control 4.8M

❖ Rehabilitation and protection of Mt. Elgon catchment 100M

❖ ICT in Natural resource management

- Automatic weather station 135M

- Surveys to be done to map out Natural resource 5M

- Establishment of database 3M

- ❖ Afforestation and reforestation 40M
- ❖ Climate change adaptation services 120M
- ❖ Alternative energy sources 50M
- ❖ Water projects 120M
- ❖ Climate change mitigation services
  - Rehabilitation of degraded sites 10M
  - Institutions greening 125M
- ❖ Climate change Action planning
  - Trainings /workshops and meeting 10M
  - Ward level trainings 1M
  - Ward climate change projects proposals 408M
  - Knowledge management framework 700,000
- ❖ Tourism product identification and development- profiled, mapped and digitized 10M
- ❖ County tourism marketing and promotion signages at tourism sites 5M
  - Annual 4\*4challenge 5M
  - Tourism art and cultural events6M
- ❖ Institutional framework climate change policy 6M
  - Formulation of environmental policy
  - Formulation of tourism policy
  - Development of strategic plan 5M
  - Commemoration of word days 5M

#### 4.8.2 Committee observations

All programs are extracted from the CIDP 2023-2027

1. The department pending bills stand at over One billion and Tuuti/Marakaru water project was paid for work not completed..
2. Tourism budget absorption stand at 50%
3. Impact for tree planting is not felt on ground.

4. No plan to expand markets for garbage collection
5. Tourism and Natural Resources section in the department are not adequately funded by the budget
6. The department has no plans to acquire tourist sites hence marketing private sites is not economical.
7. The underutilization of the County Rig is a concern. A comprehensive review of the Rig policy should be conducted to maximize its use and benefit.
8. Support for DE clustered NZOWASCO is not included in the plan

#### 4.9 PUBLIC ADMINISTRATION, GOVERNOR'S, DG OFFICE, COUNTY SECRETARY, AND ICT

##### 4.9.1 Sector Priority Programs and Projects for the FY 2025/26

During the 2025 /26 financial year, the Department plans to implement the following programs and sub-programs;

- 20 plots for wards offices with a resource requirement of Kshs.10 million.
- 20 Ward administration offices at Kshs.50 million.
- 1 Sub county administration office at Kshs.15 million.
- Records management system to be upgraded is currently at 50% and target is set at 70% at Kshs.6 million.
- 1 Transport and mechanical yard operationalized at Kshs. 10 million.
- Departmental strategic plan to be formulated at Kshs.3 million.
- Cleaning and security services provided in all county offices at Kshs.60 million.
- Comprehensive medical cover for staff at Kshs.299 million.
- Uniforms for 380 enforcement officers, 9 sub-county officers, 45 ward officers and 236 village administrators at Kshs.20 million.
- Civic education and public administration of the 45 wards at Kshs.13.5 million.
- 4 meetings to be held by the budget and economic forum at Kshs.4 million.
- 4 Consultative meetings with MCA at Kshs.4 million.
- 1 Intergovernmental at Kshs.1 million.
- 6 Consultative forums with special interest groups at Kshs.6 million.
- 18 Consultative forums in sub counties at Kshs.18 million.
- 4 Reports on the performance and advisories on policies at Kshs.4 million.
- 1 Research on citizen satisfaction and surveys a cost of Kshs.5 million.
- 24 Official visits, meetings and functions in accordance with the set rules at Kshs.24

million.

- 4 Peace meetings in volatile regions /communities at Kshs.4 million.
- 1 Conflict management and peace building unit.
- 4 trainings on ethics and integrity at Kshs.4 million.
- 4 Sensitization forums on integrity and ethics at Kshs.4 million.
- Operationalize Office of the Ombudsman with a budget of Kshs.1 million.

#### **4.10 COUNTY PUBLIC SERVICE BOARD**

##### **4.10.1 Planned programmes and projects for ADP FY 2025/2026(Planned Targets)**

- ✓ Completion of 1 No storey building administration block

#### **4.11 COUNTY ASSEMBLY OF BUNGOMA**

##### **Planned recurrent programmes for the FY 2025/2026**

The planned programmes to be undertaken are categorized under Legislation, oversight and representation

##### **4.11.1 Legislation**

Under legislation the following will be implemented

- ✓ Bills to be approved with a planned target of 10 estimated at Kshs. 8,000,000
- ✓ Bills regularized with a planned target of 10 estimated at Kshs. 5,600,000
- ✓ Policies enacted with a planned target of 10 estimated at Kshs. 5,600,000
- ✓ County budgets to be considered and approved with a planned target of 4 estimated at Kshs. 15,000,000
- ✓ Petitions considered with a planned target of 20 estimated at Kshs 10,000,000
- ✓ Hansard system service with a planned target of 1 estimated at Kshs. 37,500,000

##### **4.11.2 Oversight**

Under oversight the following programmes have been planned for and they include:

- ✓ Committee fact finding with a target of 25 estimated at Kshs 5,000,000
- ✓ Legislation, research and policy support with a target of 5 estimated at Kshs 7,000,000
- ✓ County budgets to be considered and approved with a target of 5 estimated at 20,000,000

##### **4.11.3 Representation**

Under representation

- ✓ Memoranda/petitions/written representations to be considered, with a target of 8 representations estimated at Kshs 9,000,000
- ✓ Public participation forums held with a target of 10 estimated at Kshs 16,000,000
- ✓ Bunge Mashinani events with a target of 4 estimated at Kshs 3,000,000

#### 4.12 YOUTH AND SPORTS

The programs that the department will undertake in 2025/26 include;

##### 4.12.1 Under Sports and Talent Development

1. Construction of phase 3 of Chemoge High Altitude Centre at Kshs. 100M
2. Engage Sports agencies and personnel at Kshs. 5M
3. Train 4 sports personnel at Kshs. 2M
4. 4 sensitization forums on role of sports in health at Kshs. 1M
5. Organize 2 sports, physical activities, exercises, recreational sports and competitions Kshs. 4M, 3 sports events at Kshs. 2M and 1 marathon at Kshs. 2M
6. Organize 3 sports events at Kshs. 2M
7. Organize 1 marathon at Kshs. 2M
8. Support 10 County sports clubs at Kshs. 1.5M
9. Recognize and award 50 women and men in sports at Kshs. 2M
10. participation in international sports competitions at Kshs. 3M
11. County talent search programs at Kshs. 5M
12. Train 45 personnel at Kshs. 1M
13. Establish 3 sports mentorship programmes at Kshs. 3M

##### 4.12.2 Committee Observation

1. That, the department of Youth and sports requires Kshs. 131,500,000 to finance its projects
2. That the department prioritizes on completion of the current projects like Masinde Muliro and Chemoge High Altitude Training Centre.
3. That there should be an increase on the allocation towards the marathon organization and other events.

#### 4.13 GENDER CULTURE AND SOCIAL WELFARE

##### 4.13.1 Planned programmes and projects for ADP FY 2025/2026

- Affirmative support services targeting the elderly, widows/widowers and PWDs Kshs. 20M
- Development and maintenance of heritage infrastructure -protection of Bitabicha, Bitosi and Bilongo (sacred places), Herbal Medicine Day, (Language Day), identification of heroes and heroines, cultural exhibitions Kshs. 22M
- Culture and Creative Industry Development; participate in KICOSCA/EALASCA

games Kshs. 30M, sensitization forums on visual and performing arts Kshs. 8M

- On Policy ,legal and regulatory frameworks, the department has plans to develop a policy on Community Library Services
- The department will establish one rehabilitation center within Sang'alo cultural center land at a cost of 15M in order to curb increased prevalence of drugs and substance abuse especially among the youth
- The office of the Governor will establish a rehabilitation center at Kshs. 10.3 Million in the current financial Year which is a mandate under the department of Gender and Culture

#### 4.13.2 Committee Observations

- The programmes captured are all from the CIDP 2023-2027 for year three.
- To ensure that gender programming explicitly includes initiatives for both females and males, addressing the unique challenges faced by each group, the department can instead come up with Boy-child initiatives: Develop specific programs targeting issues affecting boys, such as education retention, mentorship, and addressing negative societal pressures programmes captured are all from the CIDP 2023-2027 for year three.

#### 4.13.3 Committee Recommendations

1. **THAT** the department should put in place an elaborate plan for settling pending bills
2. **THAT** the department should be declaring any alteration on the approved budget before the committee and during supplementary budgets.
3. The department should develop legal frameworks to operationalize programs that require necessary legislations for their implementation
4. **THAT** the money in the office of the Governor for developing a rehabilitation center should be transferred to the department of Gender and Culture in order to develop and equip a rehabilitation center that is to be established at Sang'alo Cultural center land
5. **THAT** the department should fast track the finalization of legal framework in regard to affirmative support programmes in order to ensure roll out of the funds in the Financial Year 2025/2026



6. **THAT** the department of Gender and Culture should be reporting programmes independently and not mixing up with those of the department of Youth and Sports.

## CHAPTER 5:

### 5.0 ANALYSIS, MONITORING AND EVALUATION

Mr. Speaker Sir,

This Plan covers the monitoring and evaluation framework to be adopted during programme implementation to measure progress and provide information for continuous improvements. It also covers the reporting frequencies and standards expected of the stakeholders

#### 5.1 Frequency of Monitoring and Evaluation

The frequency of monitoring strategic goals will be done on a quarterly basis with the operational objectives being reviewed monthly. The overall review of the ADP will be on an annual basis.

#### 5.2 Reporting

The County MDAs will prepare monthly status reports on the on progress (or lack thereof) towards achievement of the specified objectives contained in the ADP with recommendations as well as exception reports. The monthly status reports will then be collated to quarterly status reports for the County Executive Committee review and action. This will be done in conjunction with other reports/recommendations due to the County Assembly. The Quarterly reports will then constitute the County Annual Progress Report prepared annually.

#### 5.3 Strategic Adjustments

There may arise the need to deviate from or realign the Plan, based on the results of the monitoring and evaluation, status reports and prevailing circumstances, e.g. changes in the external environment resulting in different organizational goals, lack of financial resources to carry out the initial Plan, Parliament making changes on the mandate of Counties amongst others.

Any deviations or alterations to the Plan must be informed through status reports and measurable changes in prevailing circumstances, the deviations or alterations should aim to achieve objectives that meet the "SMART" criteria and should be within the available resources. The deviations and/or alterations must be approved by the County Assembly. **Linking Monitoring and Evaluation to Performance Management** Performance evaluation will be carried out through Key Performance Indicators (KPI).

The monitoring will also be both formative (taking place during the plan period with the aim of improving the outputs and outcomes) and summative [drawing and implementing lessons from strategic objectives already achieved (or not achieved)].

The evaluation will focus on:-

- i. Efficiency (input versus output);
- ii. Effectiveness (measure of extent to which an activity/operational objective fulfills/achieves the Plan) and;
- iii. Impact (where or not the strategic goal achieved made a difference to the problem situation it was meant to solve).
- iv. Sustainability (continued utilization of projects results is assured after the completion of the project).

Monitoring and evaluation performance indicator matrix has been attached and it will be an oversight tool for the sector committees.

## CHAPTER 6

### 6.0 Finance Committee Observation and Recommendations on ADP

#### 6.1 Observations

Mr. Speaker Sir, after scrutiny of the Annual development Plan (ADP) 2025/2026, sector committee views and the public views, the Committee made the following observations:

1. The Committee established that some projects earmarked for implementation had already been captured as an achievement in the previous ADP. For instance, the Bungoma and Webuye Slaughter houses were captured under achievement to have been renovated. While in the current ADP, the department intends to renovate Slaughter houses at Webuye, Bungoma, Sirisia and Kimilili for ksh.27, 000,000.
2. That some of the legislations enacted by the County Assembly have not been operationalized by various departments, hindering implementation of some of the proposed programmes.
3. The Committee reviewed various perspectives regarding the distributions and pricing of the fertilizer, it was recommended a subsidy of Kshs.1, 000 per bag.
4. The crop insurance program was allocated Kshs. 35 million but it doesn't have any legal framework to operationalize it and is likely to face challenges similar to the previous year's ineffective implementation, which failed to benefit Bungoma residents despite a Kshs. 32.5 million allocation, as the likelihood of the insured risks occurring is very low as experienced before.
5. There is a dispute between the County Government and Shiffa Chicks Limited over the implementation of public private partnership lease agreement of Chwele Chicken Slaughter House.
6. It was noted from the public views, that there are insufficient extension services in Crop and Livestock production.
7. It was noted from Sector views, that the correct figure for pending bills may not be ascertained because of the inconsistencies in reporting. For instance in the consolidated Financial Statements for the period ended 30<sup>th</sup> June, 2024 it was Kshs. 2,8 billion, while in the ADP 2025/2026 captures Kshs.3,087,882,056.51
8. It was noted that there are a number of stalled/incomplete projects within the County hindering realization of the value for public money, for instance equipping of 300 bed capacity in pediatric wing at Bungoma County Referral Hospital, Webuye Milk

processing plant and Chemoge High Altitude centre.

9. Emergency Fund: The Committee noted that despite budgeting for emergency fund every financial year, due process of the law has not been followed in the management of the fund.
10. The Committee noted that Tourist sites are in private entities and safeguarding them is still a problem yet the ADP has not prioritize how it intends to acquire or secure them.
11. There are inconsistencies in various financial documents produced by the County Treasury, raising serious concerns about the accuracy and reliability of financial reporting. Some programmes and projects reported as done with payments made in quarter three financial statements are subsequently shown with zero expenditure in the review of the previous ADP. This makes it extremely challenging to accurately assess the County's financial performance, track project implementation and ensure proper allocation and use of resources.
12. The County ADP reports noted that delayed approval of budget is one the challenges it encountered during the implementation of ADP 2024/2025
13. Most of projects proposed at Village level are those mostly implemented under Ward based budget.

## 6.2 Recommendations

1. The County Government Departments should do due diligence to ensure there is no double allocation in budget for projects already implemented, for example the Webuye and Bungoma slaughter houses.
2. The Executive should operationalize all enacted legislations to ease execution of programmes as planned.
3. The department of Agriculture, Livestock, Fisheries, Irrigation and Cooperative Development should develop a legal framework to address farm input support programme which should include free and subsidized farm inputs.
4. That the crop insurance programme should be dropped until a legal framework is put



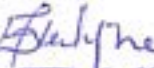











in place to operationalize the programme.

5. That the County Government of Bungoma and Shiffa Chicks Limited on public private partnership dispute should be resolved to enable the County Government allocate funds to the project.
6. The County Government should prioritize clearing pending bills to maintain the County's financial health and credibility with creditors.
7. The County should prioritize completing of all stalled/incomplete projects for the public to realize the value for money.
8. The department of Agriculture, Livestock, Fisheries, Irrigation and Cooperative Development should prioritize extension services on crop, livestock, fish and bee production.
9. The County Government should plan for acquisition and protection of tourist sites within the county.
10. The County Executive Committee Member for Finance and Economic Planning should ensure that the reporting office is enhanced with qualified personnel to ensure accurate reporting.
11. That the County government of Bungoma should be proactive in implementing its program as per approved program based budget since the County Assembly always approve the annual budget on time.
12. That the County Executive Committee Member of Finance should come up with a framework to gradually increase budget for Ward based projects yearly that will help meet the grass root needs.



## Adoption schedule

The following members of Finance and Economic Planning Committee append our signatures confirming the contents there in the Annual Development Plan 2025/2026.

NO	NAME	DESIGNATION	SIGNATURE
1	Hon James Mukhongo	Chairman	
2	Hon Orize Kundu	Vice Chair	
3	Hon Stephen Wamalwa	Member	
4	Hon Aggrey Mulongo	Member	
5	Hon Everlyne Mutiembu	Member	
6	Hon Tony Barasa	Member	
7	Hon Vitalis Wangila	Member	
8	Hon Jack Kawa	Member	
9	Hon Violet Makhanu	Member	
10	Hon George Makari	Member	
11	Hon Francis Chemion	Member	
12	Hon Godfrey Mukhwana	Member	
13	Hon Everton Nganga	Member	
14	Hon Christine Mukhongo	Member	
15	Hon Jerusa Aleu	Member	

#### Annexures

1. Adoption minutes.
2. Advert on submission of Memoranda
3. Bungoma County Annual Development Plan 2025/2026
4. Public Participation report.