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**COUNTY GOVERNMENT OF BUNGOMA**



**COUNTY ASSEMBLY OF BUNGOMA  
OFFICE OF THE CLERK**

**THIRD ASSEMBLY FOURTH SESSION**

**BUDGET AND APPROPRIATIONS COMMITTEE**

**REPORT ON BUNGOMA COUNTY GOVERNMENT FIRST SUPPLEMENTARY  
BUDGET FY 2024/2025**



Clerks Chambers  
County Assembly Buildings  
P.O BOX 1886 - 50200  
BUNGOMA, KENYA

**MARCH 2025**

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**ABBREVIATION**

AIA	Appropriation In Aid
ASDSP	Agriculture Sector Development Support Program
B/F	Brought forward
CAIP	County Aggregation and Industrial Park
CARA	County Allocation of Revenue Act
CBA	Collective Bargaining Agreement
CCIS	County Climate Institutional Support
CRA	Commission of Revenue Allocation
FLLOCA	Financing Locally Led Climate Action
FY	Financial Year
ICT	Information Communication Technology
KABDP	Kenya Agricultural Business Development Project
KELCLOP	Kenya Livestock Commercialization Project
KISIP	Kenya Informal Settlements Improvement Project
KOICA	Korea International Cooperation Agency
Kshs.	Kenya Shilling
KUSP	Kenya Urban Support Program
MTEF	Medium Term Expenditure Framework
NARIGP	National Agricultural and Rural Inclusive Growth Project
NAVCDP	National Agricultural Value Chain Development Project
PFM	Public Finance Management
SRC	Salary and Remuneration Commission
WIBA	Work Injury Benefit Act



## CHAPTER ONE

### 1.0 BACKGROUND:

**Mr. Speaker Sir,**

On behalf of the Members of the Committee on Budget and Appropriations and as per the provisions of Section 135 of the Public Finance Management Act, 2012, Regulation 39 of Public Finance Management (County Governments) Regulations, 2015 and Standing Order 239 of County Assembly of Bungoma Standing Orders, it is my pleasure to present to this House, the report by Budget and Appropriations Committee on the First Supplementary Budget Estimates for FY 2024/2025 which was tabled on 4th March, 2025 and pursuant to provision of Standing Order 232 (3) (a) committed to all Sectoral Committees for interrogation and submission their recommendations to Budget and Appropriations Committee.

### 1.2 COMMITTEE MEMBERSHIP:

The Committee as currently constituted comprises the following Members:

1) Hon. Jack Wambulwa	Chairperson
2) Hon. Charles Nangulu	Vice Chairperson
3) Hon. Anthony Lusenaka	Member
4) Hon. Joan Kirong	Member
5) Hon. Meshack Simiyu	Member
6) Hon. Miliah Masungu	Member
7) Hon. Sudi Busolo	Member
8) Hon. Ali Machani	Member
9) Hon. Grace Sundukwa	Member
10) Hon. Caleb Wanjala	Member
11) Hon. Polycarp Kimeta	Member

### **1.3 MANDATE OF THE COMMITTEE:**

**Mr. Speaker Sir**, Budget and Appropriations Committee is established under Standing Order No. 210 of the County Assembly of Bungoma and is mandated to:

- a) Discuss and review the estimates and make recommendation to the County Assembly;
- b) Examine the County Fiscal Strategy Paper presented to the County Assembly;
- c) Examine the County Debt Management Strategy Paper presented to the County Assembly;
- d) Examine Bills related to the County Budget, including Appropriations Bills; and
- e) Evaluate tax estimates, economic and budgetary policies and programmes with direct budget outlays.

### **1.4 LEGAL FRAMEWORK**

**Hon. Speaker Sir**, Budget and Appropriations Committee is given legal backing under the Public Finance Management Act (PFM) 2012 and Public Finance Management (County Governments) Regulations, 2015.

Section 135 (1) of the PFM Act 2012 provides that,

- 1) "A County government may spend money that has not been appropriated if the amount appropriated for any purpose under the County Appropriation Act is insufficient or a need has arisen for expenditure for a purpose for which no amount has been appropriated by that Act, or money has been withdrawn from the County Government Emergency Fund.
- 2) A County Government shall submit a supplementary budget in support of the additional expenditure for authority for spending under subsection (1).
- 3) In complying with subsection (2), a County government shall describe how the additional expenditure relates to the fiscal responsibility principles and financial objectives.
- 4) Except as provided by subsection (5), the approval of the County Assembly for any spending under this section shall be sought within two months after the first withdrawal of the money.

- 5) If the County Assembly is not sitting during the time contemplated in subsection (4), or is sitting but adjourns before approval has been sought, approval shall be sought within fourteen days after it next sits.
- 6) When the County Assembly has approved spending under subsection (2), a supplementary Appropriation Bill shall be introduced for the appropriation of the money spent.
- 7) In any Financial Year, the County Government may not spend under this section more than ten percent of the amount appropriated by the County Assembly for that year unless that County Assembly has, in special circumstances, approved a higher percentage”

### **PFM Regulations**

Regulation 39 provides as follows;

- 1) Each Accounting Officer shall within the guidelines of the supplementary budget circular and in conformity with budget guidelines issued by the County Executive Committee Member, prepare revised budget estimates in the format to be issued by the County Executive Committee Member.
- 2) Prior to incurring any expenditure under paragraph (1), Accounting Officers shall seek the approval of the County Treasury, and if approval is granted by the County Executive Committee Member, it shall be communicated to the Accounting Officers through a notification which shall be copied to the Auditor-General and the Controller of Budget.
- 3) The purpose for which approval is sought for a supplementary budget shall be—
  - a) ***unforeseen and unavoidable***, in circumstances where no budget provision was made; or
  - b) ***unavoidable, in circumstances*** where there is an existing budgetary provision which, however, is inadequate.
- 4) For purposes of paragraph (3), the following shall not be considered unforeseen and unavoidable expenditure—
  - a) expenditure that, although known when finalizing the estimates of the original budget, could not be accommodated within allocations; and
  - b) tariff adjustments and price increases.

5) Accounting Officers may seek supplementary budget if the expenditure cannot be met by budget reallocation under section 154 of PFM Act. The request for supplementary budget in sub regulation (5) shall be presented in a format that facilitates comparison with the original budget and shall contain all the information necessary to enable a decision on the application to be reached and shall include—

- a) the Vote, program, sub-programme and broad expenditure category which it is desired to supplement, the original sum voted thereon and any supplements which may have since been added;
- b) the actual expenditure and the outstanding liabilities or commitments against the item on the date when the request is made;
- c) the amount of the supplement required, the reasons why the supplement is necessary and why it has not been possible to keep within the voted provision;
- d) the basis for the calculation underpinning the supplementary;
- e) the proposed source of financing of the additional expenditure,
- f) an analysis of the fiscal impact of the additional expenditure; or of the implications, if any, for the planned outputs and outcomes of the affected programmes;
- g) any implied deviation from the Medium Term Expenditure Framework (MTEF) and the financial objectives;
- h) be accompanied by the latest fiscal projections

## **1.5 ACKNOWLEDGEMENT**

**Mr. Speaker Sir,**

The Committee is grateful to the Offices of the Speaker and Clerk for the logistical support accorded to it. The Committee also extends its gratitude to the County Executive Committee Members, Chief Officers and the County staff for honoring the invitation to appear and clarify on the proposed budget reallocations in the First Supplementey Budget FY 2024/2025.



In addition, we applaud the Sector Committees for fruitful interrogations and informative reports submitted to Budget and Appropriations Committee in time.

Finally, the significant role played by the Committee Members and its Secretariat in the compilation and completion of this report cannot be overlooked.

**Mr. Speaker Sir,**

It is now my pleasant duty and privilege, and on behalf of the Budget and Appropriations Committee, to present to this House the report of the Committee on the First Supplementary Budget FY 2024/2025 for debate and adoption.

SIGNATURE..........DATE.....

**HON. JACK WAMBULWA, MCA; KIMAETI WARD**

**CHAIRPERSON: BUDGET AND APPROPRIATIONS COMMITTEE.**



## CHAPTER TWO

### 2.0 OVERVIEW OF THE FIRST SUPPLEMENTARY BUDGET FY 2024/2025

**Mr. Speaker Sir,**

The County had an annual approved budget of Kshs. 15,589,447,703 for the financial year 2024/2025. This has been increased by Kshs. 1,586,017,097 to Kshs. 17,175,464,801 in the 1<sup>st</sup> Supplementary Budget. The recurrent budget has been increased by Kshs. 392,594,896 and development by Kshs. 1,193,422,201. The recurrent budget will be Kshs. 11,013,681,929 (64.1%) while development will be Kshs. 6,161,782,872 (35.9%).

#### 2.1 Rationale for Supplementary Budget Estimates

The 1<sup>st</sup> Supplementary Budget FY 2024/25 was occasioned by the following;

- a) Compliance with the approved CARA 2024 that has resulted in a decrease of Kshs. 372,368,170 on the equitable share and revision of the County Assembly and Executive ceilings.
- b) Re-voting equitable share, grants, local revenue and AIA balances from FY 2023/24
- c) A reduction in local revenue projection by Kshs. 322,875,237
- d) A reduction in projection of Appropriation In Aid in the department of Health by Kshs. 415,558,278
- e) Re-prioritization of County government programs, projects and initiatives.
- f) Net personnel increment of Kshs. 221,661,708 across departments.

#### 2.2 Revenue

The First Supplementary Budget has seen the total county budget resource envelop increased by Kshs. 1,586,017,097, from Kshs. 15,589,447,703 as approved in the annual budget to Kshs. 17,175,464,801.

#### Summary of 1<sup>st</sup> Supplementary resource envelop

1. Balance brought forward Equitable share Kshs. 888,958,688
2. Balance brought forward CRF Kshs. 74,044,435
3. Short term Loans (Salary advance) Kshs. 470,000,000.

4. Transfer from central government Kshs. 11,170,673,599.
5. Conditional grants from National Government Kshs. 814,274,844.
6. Grants from development partners Kshs. 1,931,623,694.
7. Funds account balances Kshs. 47,956,352 initially not in budget
8. AIA Kshs. 735,471,646.
9. Local revenue Kshs. 1,042, 461,543.

### **2.3 Ward Based Projects**

**Mr. Speaker Sir,**

The Ward Based Projects had an approved allocation of Kshs. 1,125,000,000 translating to Kshs. 25 million per ward. This supplementary has seen reductions to a tune of Kshs. 22.1 million which are savings realized in 4 departments through the tendering process. Based on the sector interrogations, the submissions from the CECM Finance indicate that the savings amounted to Kshs. 59 million after the Health and Water departments completed their tendering processes, while no savings were recorded in the Lands and Trade departments. The contributions to the reductions in the departments are as below:

- ALFIC - Kshs. 6,090,437.20
- Education - Kshs. 14,404,318.75
- Health - Kshs. 10,847,633.77
- Roads - Kshs. 4,493,267.15
- Water - Kshs. 23,462,852.20

The Ward Based Projects accumulated pending bills amounts to Kshs. 720,766,313.

### **2.4 Pending Bills**

**Mr. Speaker Sir,**

There is no clear allocation of funds towards pending bills especially Ward Based Projects in this Supplementary Budget. Pending bills were allocated to a tune of Kshs. 102,980,597 in the Annual Budget Estimates. Attention has been given to flagship projects. The equitable share resources carried forward from the previous fiscal year have not been properly reallocated to their originally intended projects/programs from FY 2023/24. The County has accumulated unverified pending bills of Kshs. 3.8 billion, with Kshs. 1.17 billion allocated in the current financial year's budget to address these obligations, including pension commitments and flagship projects.

A clear payment plan has been provided in the MTEF period 2025/26-2027/28 as the Government transitions accrual basis accounting. This Committee in finalizing this report has made considerations towards pending bills as per the attached schedule of increases and decreases.

## 2.5 Personnel Budget

**Mr. Speaker Sir,**

This supplementary has seen additional allocations on the personnel vote amounting to Kshs. 221,661,708 as illustrated below.

Department	Amount
ALFIC	6,076,212.00
Tourism & Environment	9,954,696.00
Water & Natural resource	3,353,623.00
Education	30,107,408.00
Roads	10,850,790.00
Finance	30,254,813.00
Health	82,491,574.00
Trade	5,778,142.00
Lands	4,166,911.00
Gender	4,623,630.00
Public Administration	38,195,701.00
Bungoma Municipality	3,126,882
Kimilili Municipality	3,686,885
Governor	(8,454,743)
CPSB	(247,129)
Housing	(1,270,419)
Youth and Sports	(1,033,268)
<b>Total</b>	<b>221,661,708</b>

The addition was occasioned by the May and June FY 2023/24 salaries being charged on the current year vote due to delayed release of exchequer. However the addition is not commensurate to the 2 months charge on the personnel vote. Payroll reconciliations was submitted revealing; in the annual approved budget the total personnel vote was overstated by Kshs. 178,683,245; Exits across the departments amounts to Kshs. 25,043,124; In calculating the deficits the additional Kshs. 221.6 million tabulated above in addition to the overstated amounts and exits, fills in for one month salary. The entire amount of Kshs.424 million was declined and moved to cater for pending bills across the departments because during the main budget, the salaries for the whole year was fully budgeted for and salaries for May and June 2024 were released.

The total personnel budget including the increments above amounts to Kshs. 7.8 billion which translates to 45.51% of the total revenues and 70% of the equitable share.

The CECM Finance and Economic Planning also submitted a request of Kshs. 16.1 million to cater for promotions and redesignation across departments which this Committee considered and allocated funds accordingly.

## **2.6 Own Source Revenue**

**Mr. Speaker Sir,**

Own source revenue had a projection of Kshs. 2,256,892,816: AIA Kshs. 1,063,647,395 and local revenue as per the approved Finance Act, 2024 Kshs. 1,193,245,421. The Supplementary has proposed a reduction of Kshs. 738,433,511 on the own source Revenue: AIA Kshs. 415,558,274 and local revenue Kshs. 322,875,237. There are also balances brought forward: AIA Kshs. 87,382,525 while local revenues Kshs. 172,091,359.

## **2.7 Borrowing**

This Supplementary Budget has proposed a borrowing of Kshs. 470 million termed as Salary advance (short term borrowing)

PFM Regulation 178 states that the County Governments may borrow pursuant to the requirements of Sections 140 of the PFM Act, 2012.

It should be understood that approving the Medium Term Debt Management Strategy Paper does not in itself authorize the County Government to borrow but it only gives a

framework and an additional strategy which the County Government can pursue to fund deficit in its budget.

PFMA, 2012 Section 142. (1) states that the County Assembly may authorize short term borrowing by County Government entities for cash management purposes only. PFM Regulation 177 (4) goes ahead to state that such short term borrowings shall be deemed guaranteed by the Cabinet Secretary and that guarantee shall be secured by the county equitable share of the revenue raised nationally.

Pursuant to PFMA Section 58 (4), to enable the Assembly to decide whether or not to approve a draft loan request, The CECM Finance and Economic Planning should submit a paper that gives details of the loan proposed, including the amount of the loan, the terms of repayment, and the details of the interest or any other amount payable under the loan. The paper should include approval by the County Executive Committee and also show what the loan is to fund.

In a quest to understand the voting in of the short term salary advance, the CECM Finance and Economic Planning submitted to this Committee a request done to KCB on 28<sup>th</sup> June 2024 to borrow Kshs. 1,004,964,977 due to delay in the June exchequer. The breakdown of the borrowing was May Salary Kshs. 456,493,176, June Kshs. 451,081,683 and casuals 97,390,118 but narration on the Memo to the bank shows the borrowing was done for the purpose of clearing the payments of the contractors before closure of the FY. The borrowing goes beyond the June exchequer amount of Kshs. 888,958,688 indicating that the equitable share did not fully secure the loan as stated in the PFM Regulations 177(4) but assuming the exchequer came and the loan repayment done there could be an outstanding amount of Kshs. 116,006,289 and not Kshs. 470 million. More clarity sought on the expenditures of May exchequer that did not pay May salary and the June exchequer loan repayment.

The allocation of Kshs. 470 million, as explained by the CECM for Finance and Economic Planning, serves as a contingency measure in case a similar situation occurs as the financial year draws to a close. This committee observes that repayment of short-term borrowing is automatically charged to and payable from the County Revenue Fund without requiring additional appropriation, and this has guided the previous borrowings



done by both the County Assembly and County executive in the event of a delay in exchequer release. The short-term borrowing lacks a guarantee of the equitable share since repayment depends on funds being appropriated in FY 2025/26 according to the County Fiscal Strategy Paper 2025 contrary to the provision of Section 142 (3) of PFMA, 2012. The Committee declined the allocation.

The County Executive also borrowed Kshs. 150 million from the Retention account in the Supplementary Budget of the FY 2023/24 with a plan to refund in the annual budget of FY 2024/25. The amount is still outstanding even as we consider this Supplementary Budget. Retention funds are currently being captured as pending bills in the Financial Statements. The Finance and Economic Planning Committee agreed with the treasury submission that the reduction of Counties revenue share by National Government has strained balancing of budget making it difficult for treasury to honor its commitment to refund Kshs. 150 million borrowed from retention fund to finance the budget. In adopting the sector committee recommendation, this Committee resolved that the amount should be recognized in current Fiscal Strategy Paper and further budgeted in FY 2025/2026 budget.

## CHAPTER THREE

### 3.0 DEPARTMENTAL EXPENDITURE HIGHLIGHTS

#### 3.1 Agriculture, Livestock, Fisheries, Irrigation & Cooperative Development

**Mr. Speaker Sir,**

The department of Agriculture, Livestock, Fisheries, Irrigation and Cooperative Development had an approved budget allocation of Kshs. 1,061,347,822 comprising Kshs. 383,577,441 recurrent and Kshs. 677,770,381 developments.

##### 3.1.1 Agriculture and irrigation

Personnel has a proposed increase of Kshs. 6,076,212 which was declined.

##### Development

Development has a net increase of Kshs. 108,918,705 as highlighted below:

- NAVCDP allocation of Kshs. 156,515,152 increased by Kshs. 120,782,858.
- NARGIP and ASDSP have Kshs. 391,721 and Kshs. 5,467 respectively as bank balances brought forward.
- Other infrastructure and civil works with an allocation of Kshs. 31,787,500 has a reduction of Kshs. 20,531,100, leaving a balance of Kshs. 11,256,400. The allocations for establishment of a Tea Factory in Mt. Elgon and establishment of an Agricultural Information and Resource Centre have been dropped.
- Ward based projects with an approved allocation of Kshs. 82,180,000 has a reduction of Kshs. 6,090,437 leaving a balance of Kshs. 76,089,563.
- Kenya Agricultural Business Development Project is a new grant of Kshs. 10,918,919. KABDP will support 29 Agricultural value chains encompassing crops, livestock and fisheries. Bungoma County had chosen chicken, dairy cows and tomatoes as its value chain. The sector committee should follow up on the work-plan which was not submitted.
- The department also through the Sector Committee made a request of Kshs. 12 million towards fuel for fertilizer distribution. The committee considered the request and allocated Kshs. 4 million. Ward committees also received an allocation of Kshs. 3 million.

### **3.1.2 Cooperative development**

Purchase of certified crop seed-coffee seedlings with an approved allocation of Kshs. 4,000,000 has a reduction of Kshs. 1,000,000 which was reinstated as per the sector Committee recommendation since the department is underfunded. The Committee also considered the allocation of Kshs. 4 million towards field extension activities capacity building, complete the cooperatives policy and sensitization of SACCO to enable revenue collection.

### **3.1.3 Livestock and fisheries**

#### **Recurrent**

Recurrent has a reduction of Kshs. 5,467 on specialized materials and supplies with an approved allocation of Kshs. 800,000 leaving a balance of Kshs. 794,533.

#### **Development**

Development has an increase of Kshs. 14,617,432.

#### **Changes are highlighted below;**

- Supplies for production allocation of Kshs. 13,750,000 has a reduction of Kshs. 2,500,000 leaving a balance of Kshs. 11,250,000. The affected programmes are Artificial Insemination (AI) Subsidy Programme reduced by Kshs. 1 million leaving a balance of Kshs. 2.5 million and Aquaculture Input Support (Fingerlings, fish feeds, accessories) reduced by Kshs. 1.5 million leaving a balance of Kshs. 3.2 million. This committee reinstated the amount.
- Veterinarian supplies and materials which includes procurement of vaccines with an approved budget allocation of Kshs. 5,000,000 has a reduction of Kshs. 2,000,000. The amount was reinstated.
- Other infrastructure and civil works with an approved allocation of Kshs. 10,000,000 has a reduction of Kshs. 3,000,000 leaving a balance of Kshs. 7,000,000. The affected projects; Desiltation of ponds has been dropped and slaughterhouse in Mbakalo has a reduction of Kshs. 500,000.
- KeLCoP with an approved allocation of Kshs. 37,500,000 has an increase of Kshs. 22,174,432 making a total of Kshs. 59,674,432.
- The department had a total pending bills of Kshs. 189.7 million where Kshs. 6.4 million has been allocated

### **3.2 Health**

**Mr. Speaker Sir,**

Health had a total budget of Kshs. 3,261,548,086 comprising Kshs. 3,115,227,927 recurrent expenditure and Kshs. 146,320,159 development expenditure was appropriated in the annual budget.

This Supplementary has raised the department recurrent budget by Kshs. 139,822,553 to Kshs. 3,255,050,481 and decrease development budget by Kshs. 21 million to Kshs. 125,320,159.

#### **Recurrent**

There is an increase on basic salaries of Kshs. 82,491,574 which was declined. This committee has made an additional allocation of Kshs. 2,271,000 for promotion of 116 Health staff.

There is an increase of Kshs. 57,330,979 on Other Capital grants with an allocation of Kshs. 245,189,750 which includes;

- Danida grant additional Kshs. 17,326, 210 to make it Kshs. 31,024,960
- Covid 19 bal. b/f of Kshs. 150,710, was retention amounts for the establishment of Isolation Centre in Webuye. The Committee advices that the account to be closed since it has outlived its usefulness.
- A new allocation - CBA Agreement Salary arrears Kshs. 39,854,059.
- Kshs. 10 million has been considered for payment of pending bills related to non-pharms

#### **Development**

The development vote has a net decrease of Kshs. 21,000,000 affecting the following programs:

- Purchase of Household and Institutional appliances with an approved allocation of Kshs. 22,583,013 has a reduction of Kshs. 6 million. The amount was for equipping of dispensaries and health centers.



- Purchase of ambulance reduction of Kshs. 2 million on the allocated Kshs. 13 million. The actual contract sum as per documents submitted is Kshs. 12,890,157 hence Kshs. 1,890,157 was reinstated
- There was a notable reduction of Kshs. 13 million from the approved allocation of Kshs. 43,137,146 for other infrastructure and civil work vote. Initially the amount was meant for equipping BCRH, Bumula, Sirisia. With the reduction, Bumula and Sirisia were dropped.
- Ward based projects had a pending bill of Kshs. 101,309,726 out of which Kshs. 62,683,127 has been allocated to clear part of the pending bills.

### **3.2.1 Hospital Facilities;**

**Mr. Speaker Sir,**

The Supplementary Budget has a reduction of AIA which funds the Hospital facilities by Kshs. 415,558,274 and a balance brought forward of Kshs. 87,382,525 resulting to a reduction from current approved budget of Kshs. 1,063,647,395 to Kshs. 735,471,646. However the facilities budgets remains unchanged not reflecting the reduced AIA figures. The department through the Sector Committee requested that the reduction of Kshs. 415.5 million not to effected citing the directive of H.E The President that that all outstanding arrears for health facilities be cleared promptly to enable smooth operation of the facilities and also with the advent of SHA, the trend shows improved collections compared to similar period in FY 2023/2024 despite the nurses' strike. However the department did not submit data showing improved collections, with the half year ending December 2024 collection indicating a collection of Kshs. 314.9million an early indication that they might not meet the 1.06 billion target.

The supplementary budget shows a reduction of Kshs. 415,558,274 in Appropriations-in-Aid (AIA) for hospital facilities, plus a balance brought forward of Kshs. 87,382,525. This decreases the total budget from the currently approved Kshs. 1,063,647,395 to Kshs. 735,471,646. However, the individual facility budgets haven't been adjusted to reflect this reduced AIA and balances brought forward.

The Health Department, through the Sector Committee, requested that the Kshs. 415.5 million reduction should not be effected, citing the President's directive to clear all



outstanding health facility arrears promptly to ensure smooth operations. They also noted that with the implementation of the Social Health Authority (SHA), collections have improved compared to the same period in FY 2023/2024, despite the nurses' strike.

However, the department did not provide data supporting their claim of improved collections. Half-year data ending December 2024 shows collections of only Kshs. 314.9 million, suggesting they are unlikely to meet the original Kshs. 1.06 billion target

In consultation with the CEC Finance the AIA supplementary targets were upheld and revised Supplementary Budgets were considered and adopted to enable the facilities reallocate funds as follows:

- ✓ AIA Carryovers from facility budgets KES 87,382,525 revoted to the facilities as per schedule provided.
- ✓ Introduced the development vote at BCRH to cater for sewer lines and equipping of 300 bed maternal and child hospital at Kshs 16 million and Kshs. 14million respectively
- ✓ Introduced development vote at Webuye to cater for completion of the Sewerline at Kshs. 32 million

### **3.2.2 Sanitation**

The Department had a reduction of Kshs. 2million on the purchase of incinerator.

## **3.3 Tourism, Environment, Water and Natural Resources**

### **3.3.1 Tourism and Environment**

**Mr. Speaker Sir,**

The department had an allocation of Kshs. 639,755,502 comprising Kshs. 67,166,837 as recurrent and Kshs. 572,588,665 as development.

#### **Recurrent**

Recurrent has an increment of Kshs. 20,954,696 with the adjustment highlighted as below:

- Basic salary with an approved allocation of Kshs. 39,864,336 has an increase of Kshs. 9,954,969 which was declined.

- CCCU budget with an allocation of Kshs. 11,000,000 has a proposed increase of Kshs. 11,000,000 which is a balance brought forward from the FY 2023/2024

### **Development**

Development has proposed increase of Kshs. 383,113,369.

### **Changes are highlighted below;**

- Climate change co-funding with an allocation of Kshs. 80,000,000 has a reduction of Kshs. 1,493,861 leaving a balance of Kshs. 78,506,319.
- Climate change grant of Kshs. 153,488,888 has an increase of Kshs. 384,607,230 as balance brought forward.

### **3.3.2 Water and Natural Resources**

The department had an approved budget allocation of Kshs. 756,402,380 comprising Kshs. 75,513,691 as recurrent and Kshs. 680,889,689 as development.

### **Recurrent**

Recurrent has a reduction of Kshs. 16,646,377.

### **Changes are highlighted below**

- Basic salary's Kshs. 46,092,640 has an increase of Kshs. 3,353,623.
- KOICA co-funding with an allocation of Kshs. 20,000,000 dropped. As submitted by the Sector Committee, KOICA phase three has been approved for funding and co funding component aspect is mandatory, this Committee therefore reinstated the co funding budget of Kshs 20,000,000.

### **Development**

Development has a reduction of Kshs. 13,216,137 which has affected purchase of workshop tools, spares and rig operation allocated Kshs. 26,087,637. In view of the sector committee the amount was voted back to ensure rig operation and Kshs. 5million allocated for fuel for the rig.

The competitive tendering process for Ward Based Projects resulted in Kshs. 23,462,852 remaining unspent.

This Committee has allocated Kshs. 30,264,362 towards clearing part of Ward Based Projects' pending bills of Kshs. 149,799,888.

### 3.4 Gender and Culture

**Mr. Speaker Sir,**

The department of Gender and Culture had an approved allocation of Kshs. 103,285,018 comprising Kshs. 75,120,355 recurrent and Kshs. 28,164,663 for development.

In this 1<sup>st</sup> Supplementary, the department has a gain of Kshs. 8,355,314 under recurrent and a loss of Kshs. 17,164,663 under development.

**The changes are highlighted below;**

- Basic salary with an allocation of Kshs. 51,289,428 has an increase of Kshs. 4,623,630 which was declined. Promotions of 21 staff has a provision of Kshs. 617,364
- Other operating expenses with an approved allocation of Kshs. 1,124,807 has an increase of Kshs. 5,000,000. The amount is meant to operationalize the sub county liquor committees as per work plan below: Capacity Building Kshs. 1 million, Stakeholder sensitization Kshs. 2 million, Liquor License Committee sitting allowance Kshs. 1 million, Carrying out spot checks Kshs. 1 million
- Routine maintenance of vehicle with an approved allocation of Kshs. 400,000 has a reduction of Kshs. 300,000.

#### **Development**

Development programmes with an approved allocation of Kshs. 18,164,663 has a loss of Kshs. 7,984,680.

The affected projects are:

- Establishment of Bukusu Cultural sites at Tulienge/Marakaru and Tachoni Cultural sites at Chetambe Hills have been dropped due to land ownership challenge.
- Sang'alo multi-purpose has been enhanced by Kshs. 2,015,320 to Kshs. 10.1 million.

Ward based pending bills of kshs. 959,040 allocated to clear it. The department also had pending bills to a tune of Kshs. 4.7 million which was considered.

## **Funds**

Women empowerment fund with an approved allocation of Kshs. 5,000,000 has a reduction of Kshs. 4,178,983 leaving a balance of Kshs. 820,017 while Disability Fund with an allocation of Kshs. 5,000,000 the whole amount removed.

### **3.5 Public Administration and ICT, County Secretary, County Attorney, Governor's Office and Deputy Governor's Office**

#### **3.5.1 Governor's office**

**Mr. Speaker Sir,**

The Office of the Governor had an approved budget allocation of Kshs. 723,658,690 which has a reduction of Kshs. 43,470,338.

**The changes are as highlighted below;**

- Basic salary with an approved allocation of Kshs. 531,452,303 has a reduction of Kshs. 8,454,743 which this committee has reinstated.
- Communication supplies and services with an approved allocation of Kshs. 920,000 has a reduction of Kshs. 800,000.
- Domestic travel and subsistence allowance with an approved allocation of Kshs. 38,000,000 has a reduction of Kshs. 4,000,000.
- Foreign travel and subsistence with an approved allocation of Kshs. 10,000,000 has a reduction of Kshs. 2,000,000.
- Training expenses with an approved allocation of Kshs. 12,000,000 reduced by Kshs. 3,500,000.
- Hospitality supplies' Kshs. 25,000,000 reduced by Kshs. 4,000,000.
- Office and general supplies Kshs. 1,470,000 has a reduction of Kshs. 700,000.
- Fuel oil and lubricants allocation of Kshs. 15,057,043 has a reduction of Kshs. 2,000,000.
- Special programs of Kshs. 41,047,501 has a reduction of Kshs. 8 million with a further reduction of Kshs. 15 million due to lack of clarity in the implementation of the special programs.
- Maintenance - vehicles reduced by Kshs. 2,000,000.
- Purchase of computers reduced of Kshs. 815,595,

- Supplier credit of Kshs. 22.9 million has a reduction Kshs. 5,000,000.

### **3.5.2 Deputy Governor's office**

The Office of the Deputy Governor had an approved budget allocation of Kshs. 38,642,390 and a reduction Kshs. 8.8 million communication, foreign travels, hospitality and routine maintenance.

### **3.5.3 Public Service Management and Administration.**

The department had an approved budget allocation of Kshs. 629,975,388 comprising Kshs. 615,784,296 as recurrent and Kshs. 14,191,092 as development.

#### **Recurrent**

The department recurrent budget has a net gain of Kshs. 25,236,577.

#### **Changes are highlighted below;**

- Basic salary with an approved allocation of Kshs. 223,073,211 has an increase of Kshs. 38,195,701 which was declined. Promotions has an allocation of Kshs. 1,201,080 for 17 staff.
- Reduction done in the following: Communication supplies Kshs. 250,000, Domestic travel and subsistence Kshs. 1,700,000, Foreign travel and subsistence allocation of Kshs. 500,000 dropped, Printing, advertising Kshs. 500,000, Field operation allowance - civic education Kshs. 1,500,000.
- Rental of produced Assets had an approved allocation of Kshs. 35,000,000 (Kshs. 30 million for black house and Kshs. 5 million for ward /sub-county offices) has a reduction of Kshs. 16,862,262 leaving a balance of Kshs. 18,137,738. This committee has allocated Kshs. 22 million to clear pending bills relating to the black house.
- Hospitality supplies reduced by Kshs. 1,000,000, Office and general supplies and services reduced by Kshs. 350,000, Routine maintenance – vehicles with an reduced by Kshs. 530,000.
- KDSP 1 co-funding Kshs. 5,000,000. Owing to a co-funding framework and upon a circular from the state department of devolution, the County Government has



committed to meet its share of obligation which was not captured in the main budget

- KDSP balance brought forward Kshs. 6,753,138. This amount shall cater for the construction of a sewage management system for the maternity ward in Bumula Sub-county hospital which was a KDSP funded project.

### **Development**

Development has lost Kshs. 10,000,000 leaving a balance of Kshs. 4,191,092

### **Changes are highlighted as below**

- Supplier credit with an approved allocation of Kshs. 1,749,406 which had been removed has been reinstated and enhanced to Kshs. 3 million.
- Construction of non-residential buildings with an approved allocation of Kshs. 12,441,686 has a reduction of Kshs. 8,250,594 leaving a balance of Kshs. 4,191,092 for Milima ward office and Kapkateny ward office, indicating that each ward office will cost Kshs. 2,095,546. The allocation was voted back since the construction of the offices are ongoing.
- Pending bill relating to construction of ward offices has been allocated Kshs. 21 million.

### **3.5.4 County Secretary**

The office of the County Secretary had an approved budget allocation of Kshs. 21,699,996.

#### **Recurrent**

The office of the County Secretary has lost Kshs. 3,650,000 affecting foreign travels, printing and advertising, training expenses, hospitality, Office and General Supplies and maintenance of computer and soft wares. Bereavement has an allocation of Kshs. 2 million for benevolent fund which the committee declined since benevolence is funded through payroll deductions. The amount was reallocated to preparation of the strategic plan.

### **3.5.5 Human Resource Management**

The Human Resource Management had an approved budget allocation of Kshs. 6,000,000. Purchase of computers, printers and other IT equipment with an approved allocation of Kshs. 1,000,000 has a reduction of Kshs. 400,000.K

### **3.5.6 Record Management**

The record management had an approved budget allocation of Kshs. 5,000,000 for hospitality, supplies and services with a reduction of Kshs. 107,833 leaving a balance of Kshs. 4,892,167.

### **3.5.7. County Attorney**

The office of the County Attorney had an approved budget allocation of Kshs. 41,000,852 losing Kshs. 932,000 affecting Communication supplies, office and general supplies, temporary, routine maintenance, and purchase of office furniture. Kshs. 1 million has been reallocated to strategic plan

### **3.5.8 ICT**

#### **Recurrent.**

The directorate of ICT had an approved budget allocation of Kshs. 10,000,000 and a reduction of Kshs. 4,497,250 in the 1<sup>st</sup> Supplementary Budget affecting communication supplies, Domestic travels, Training expenses, office and general supplies and routine maintenance.

### **3.6 Youth & Sports**

#### **Mr. Speaker Sir,**

The department had an allocation of Kshs. 71,824,586 comprising Kshs. 23,007,518 recurrent budget and Kshs. 48,817,068 development budget.

The department's budget has increased by Kshs. 12,352,215 to Kshs. 35,359,733 on the recurrent budget and an increase of Kshs. 33 million on development to Kshs. 81,817,068.

#### **The changes are as highlighted:**

#### **Recurrent**

- Basic salaries reduction of Kshs. 1,033,268 has been reinstated.
- Foreign travel costs with no initial allocation increased by Kshs. 13,000,000. The amount is meant to fund EALASCA which has been a function of Gender department rather than Youth, the Department through the Sector Committee has requested that the allocation be retained in Youth Affairs and Sports to go in line with the Sports Policy.

- Catering services, receptions reduced by Kshs. 100,000 from Kshs. 1,000,000 to Kshs. 900,000
- Temporary Committee Expenses increased by Kshs. 2,995,483 from Kshs. 1,400,000 to Kshs. 4,395,483 for marathon. The Committee declined to fund the Marathon because the workplan was not provided.
- The entire allocations of the following items were removed: Water and sewerage; Telephone and mobile phone services; Internet connection; Maintenance expenses- motor vehicle; Purchase of office furniture and fittings.

### **Development**

- Completion and equipping of hostels at High Altitude Centre increased by Kshs. 33,000,000 from Kshs. 25,430,681 to Kshs. 58,430,681.
- Masinde Muliro Stadium allocation had been retained at Kshs. 23,386,387 but this committee has made an additional Kshs. 72 million as balance for phase 1.

The department is required to collect Kshs. 3,773,830 to finance its operations.

This Committee allocated Kshs. 16.6 million towards pending bills submitted to complete sub-county stadiums and youth centres.

### **3.7. Roads, Infrastructure, Transport and Public Works**

**Mr. Speaker Sir,**

Roads, Infrastructure, Transport and Public Works had an approved allocation of Kshs. 1,355,884,291 comprising Kshs. 129,135,678 recurrent and Kshs. 1,226,748,613 development in the Annual Budget FY 2024/25, this was enhanced to Kshs. 1,652,167,450; Kshs. 138,728,845 for recurrent and Kshs. 1,513,438,605 for development expenditure. Recurrent budget has a net increase of Kshs. 9,593,167 and development Kshs. 286,689,992 hence an overall net increase of Kshs. 296,283,159.



**The changes are as highlighted below:**

**Recurrent**

- Basic salaries vote has been increased by Kshs. 10,850,790 raising the total allocation from Kshs. 88,265,241 to Kshs. 99,116,531.
- Courier & postal services amount of Kshs. 100,000 has been removed
- Professional membership decreased by Kshs. 799,680
- Maintenance of Computer, software and networks decreased by Kshs. 357,943.

**Development**

The development vote has a net increase of Kshs. 286,689,992 distributed as follows

- Overhaul of roads vote has an increased by Kshs. 250,000,000, raising the total allocation from Kshs. 299,500,000 to Kshs. 549,500,000. The original Kshs. 299,500,000 was for paying pending bills for the following three projects: Dual carriage way Kshs. 105,000,000, Salmond-Khalaba river road Kshs. 74,000,000, and Misikhu brigadier Kshs. 120,000,000. The entire Kshs. 250,000,000 increase has been allocated to the Misikhu brigadier project, bringing its total allocation to Kshs. 370,000,000.
- Other infrastructure & civil works has an increase of Kshs. 50,000,000 from an initial allocation of Kshs. 36.5 million to Kshs. 86.5 million. The increment is on framework contracts. This committee has made a further allocation of Kshs. 50 million.
- Ward Based Projects amount was reduced by Kshs. 5,310,008 from Kshs. 649,702,720 to Kshs. 642,392,712. The amounts relates to savings after the tendering process. This Committee observed that a bridge for Kaptama Ward estimated to cost of Kshs. 3m failed to take off due delay in tendering process and declared as a saving, same to acquisition of murram in chesikaki ward hence this committee re-voted the amount based on the views from the Sector Committee.
- Construction of Bridges with an initial allocation of Kshs. 20 million was reduced by Kshs. 8 million to Kshs. 12 million to cover shortfall in equitable share



The Department has a target of Kshs. 159, 795,088 as local revenue collection to fund its budget. From the CECM's submissions, they had manage to collect a total of Kshs. 70,891,079 including the third quarter of the current FY.

The department has Kshs. 257.9 million worth of Ward Based Projects pending bills which this Committee has sourced for Kshs. 80.11 million to reduce the pending bills.

### **3.8 Finance and Economic Planning**

**Mr. Speaker Sir,**

The department of Finance and Economic Planning had an initial allocation of Kshs. 1,295,089,288, this was enhanced by a net increase of Kshs. 645,550,357 to Kshs. 1,940,639,645; Kshs. 594,667,068 relates to recurrent budget while Kshs. 50,883,289 relates to development budget.

#### **3.8.1 Administration**

##### **Recurrent**

Administration had an initial budget of Kshs. 947,623,564, this has been increased by Kshs. 573,819,606 to Kshs. 1,521,443,170.

The Changes include:

- Basic salaries civil servants increase of Kshs. 30,254,813 has been declined by this committee. Promotion has an allocation of Kshs. 2,245,920 for promotion of 41 staff.
- Short term borrowing allocation of Kshs. 470 million for salaries
- Gratuity increased by Kshs. 3.2 million on the Kshs. 41,666,399.
- Domestic travel increased by Kshs. 2.5 million from Kshs. 1,010,000
- Rentals-non-residential increased by Kshs. 1,194,800 from Kshs. 1.2 million to Kshs. 2,394,800.
- Motor vehicle insurance increased by Kshs. 1.7 million on the Kshs. 2.5 million to Kshs. 4.2 million
- General office supplies increased by Kshs.4m from Kshs. 1,615,020.

- Supplies and Accessories for Computers and Printers increased by Kshs.4m from Kshs. 958,960 to Kshs. 4,958,960.
- Refined Fuels and Lubricants for Transport increased by Kshs. 7 million from Kshs. 7,669,800 to Kshs. 14,669,800
- WIBA had no budget, it has been allocated Kshs. 5,539,926
- Other operating expenses increased by Kshs. 39,430,067 from Kshs. 60 million to Kshs. 99,430,067. The Alternative dispute Resolution (ADR) agreement between the County Government and KRA were attached showing an outstanding payment of Kshs. 57 million.
- Maintenance of motor vehicles increased by Kshs. 5 million from Kshs. 2.5 million to Kshs. 7.5 million.

The allocations was reduced by Kshs. 21.07 million as attached.

### **Development**

Development had an initial allocation of Kshs. 155,718,949, this was increased by Kshs. 50,883,289 to Kshs. 206,602,238

#### **The changes include:**

- Equalization fund has balance brought forward of Kshs. 58,779,835
- Emergency fund has been increased by Kshs. 355,038 on the Kshs. 100 million
- Purchase of ICT software has been reduced by Kshs. 8,251,584 from initial allocation of Kshs. 18.2 million. (*meant for purchase of health system software*)

### **3.8.2 Auditing**

The directorate had an initial budgetary allocation of Kshs. 16,114,467, this was increased by Kshs. 1,847,462 to Kshs. 17,961,929.

### **3.8.3 Revenue**

The directorate had an initial budgetary allocation of Kshs. 40,192,006; this was increased by Kshs. 5 million on temporary expenses.

### **3.8.4 Budget**

The directorate had an initial allocation of Kshs. 36,465,600, this was increased by Kshs. 14 million to Kshs. 50,465,600.

#### **The changes are as highlighted:**

- Travel Costs increased by Kshs. 1.5 million from Kshs. 628,000 to Kshs. 2,128,000.
- Field Allowance increased by Kshs. 6 million from Kshs. 5,016,675 to Kshs. 11,016,675.
- General Office Supplies increased by Kshs. 3 million from Kshs. 1,331,500 to Kshs. 4,331,500.
- Supplies and Accessories for Computers and Printers increased by Kshs. 200,000 from Kshs. 3.5 million to Kshs. 3.7 million.

### **3.9 Education**

**Mr. Speaker Sir,**

A total of Kshs. 1,631,682,111 comprising Kshs. 1,470,531,111 recurrent and Kshs. 161,150,000 development was appropriated in the Annual Budget Estimates. This 1<sup>st</sup> Supplementary has raised the department's budget by Kshs. 4,469,338 to Kshs. 1,636,150,449 with recurrent being increased by Kshs. 28,864,454 and development being reduced by Kshs. 24,395,116.

Under recurrent, the following were the affected votes;

- An increase on basic salaries by Kshs. 30,107,408 was declined.
- Scholarship has a proposed increase of Kshs. 8,757,046 to take its total to Kshs. 53,757,046 while Bursary has been reduced by Kshs. 10 Million to Kshs. 170 Million. The unspent balance of KShs. 90 million was reallocated to other votes, with priority given to VTCs and ECDE, following the Controller of Budget's directive that bursary and scholarship for secondary schools are national Government functions.

The development vote changes affect the following votes

- Kshs. 1,646,887 being reduced from supply of learning materials which had an allocation of Kshs. 23,000,000.
- Ward Based projects reduced by Kshs. 14,404,318.75 from the allocated Kshs. 98,150,000.

- Other capital grants and transfers for VTCs (capitation) has a reduction of Kshs. 5 million from Kshs. 15 million to Kshs. 10 million. This Committee has allocated Kshs. 4 million towards the program.
- Equipping of VTCs with an allocation of Kshs. 25 million is reduced by Kshs. 5 million.

The local revenue target for the department is Kshs. 4,205,000 and relates to registration of schools.

The pending Bills for the department is Kshs. 151,812,744 with Kshs. 8,719,591 being recurrent and Kshs. 143,093,153 being development (Ward Based Projects). This Committee has allocated Kshs. 65,595,988 towards development pending bills in the department.

### **3.10 Trade, Energy and Industrialization**

**Mr. Speaker Sir,**

A total of Kshs. 417,032,293 comprising Kshs. 88,614,649 recurrent and Kshs. 328,417,664 development was appropriated in the Annual Budget. This 1<sup>st</sup> Supplementary has raised the department's budget by Kshs. 291,290,263 to Kshs. 708,322,556 with recurrent being reduced by Kshs. 7,757,775 to Kshs. 80,856,874 and development being increased by Kshs. 299,048,038 to Kshs. 627,465,882.

Under recurrent, the following were the affected votes;

- An increase on basic salaries by Kshs. 5,778,142 has been declined.
- Committee Boards and Conferences under Trade with an allocation of Kshs. 2,979,375 has a reduction of Kshs. 489,687. The same vote under Energy with an allocation of Kshs. 491,000 has a reduction of Kshs. 45,500 while under Industrialization, the allocation of Kshs. 7,580,000 reduced by Kshs. 4,790,000
- Domestic Travels under Energy with an allocation of Kshs. 3,029,460 has a reduction of Kshs. 366,000 while under Industrialization, the allocation of Kshs. 3,450,200 and the reduction by Kshs. 900,000
- General office supplies under Trade with an allocation of Kshs. 2,148,000 has a reduction of Kshs. 500,000



- Purchase of furniture under Trade allocation of Kshs. 529,380 dropped.
- Contracted professional services under Trade with an allocation of Kshs. 3 million has a proposed reduction of Kshs. 1,500,000.
- Office general supplies under Industrialization with an approved allocation of Kshs. 600,000 has a reduction of Kshs. 300,000.
- Research (Prefeasibility studies) under Industrialization with an approved allocation of Kshs. 9,000,000 has a reduction of Kshs. 5,000,000.

The development vote changes affect the following votes;

- Trade Loan with Kshs. 30 million has increased by Kshs. 963,496
- Ward Based Projects reduced by Kshs. 1,464,348 from Kshs. 59,467,280 to Kshs. 58,002,932.
- Construction of Kamukuywa Market with an allocation of Kshs. 80 Million has been increased by Kshs. 150 million to Kshs. 230 million. The Committee further noted through Sector Committee's report that department was allocated Kshs. 92 million in the previous financial year 2023/2024 with the contract sum for the entire project being Kshs. 272,672,927, Kshs. 72,032,462 was paid from the allocation giving a balance of Kshs. 200,640,459. Therefore from the current year's allocation of Kshs. 80 Million, the department requires an additional of Kshs. 120,640,459 to fully finance the entire project. It is therefore, further, observed that the Kshs. 150 million allocation is Kshs. 29,359,541 (Kshs. 150,000,000 – Kshs. 120,640,459) above the required allocation hence the extra amount was declined.
- A further Kshs. 30.7 million reallocated to the payment of pending bills.
- Purchase of lighting equipment with an allocation of Kshs. 20,033,314 has been reduced by Kshs. 5 million
- CAIP (County co-funding) with an allocation of Kshs. 80 Million has been reduced by Kshs. 60 Million while the National Government grant has been allocated Kshs. 194,548,890 being the balance brought forward from the Kshs. 250 million allocation in the financial year 2023/24.

The local revenue target for the department is Kshs. 295,325,381 and relates to market fees and stalls rent, Single Business Permits and Weights & Measures revenues.

The pending Bills for the department is Kshs. 463,300,414 with Kshs. 18,033,869 being recurrent and Kshs. 400,905,411 being development and Kshs. 44,361,134 being for Ward Based Projects. Kshs 10 million was considered towards payment of pending bills.

### **3.11. Lands, Urban, Physical Planning, Housing and Municipalities**

#### **3.11.1 Lands, Urban, Physical Planning**

**Mr. Speaker Sir,**

A total of Kshs. 180,165,275 comprising Kshs. 53,375,232 recurrent and Kshs. 126,790,043 development, was appropriated in the Annual Budget Estimates for implementation of various programs in the financial year 2024/2025. This 1<sup>st</sup> Supplementary has reduced the department's budget by Kshs. 63,694,628 to Kshs. 116,470,647 with recurrent increased by Kshs. 166,911 to Kshs. 53,542,143 and development reduced by Kshs. 63,861,539 to Kshs. 62,928,504.

Under recurrent, the following were the affected votes;

- Salaries vote increase of Kshs. 4,166,911 was declined.
- The temporary committee and land registration has a reduction of Kshs. 2 million each.

The development vote changes affect the following votes:

- Development of physical plans for Misikhu market with an allocation of Kshs. 2,269,231 has a reduction of Kshs. 1,361,539.
- Purchase of land with an allocation of Kshs. 95 million (Kshs. 80 million for Matulo Airstrip and Kshs. 15 million for Muanda dumpsite) has a reduction of Kshs. 65 million (Kshs. 50 million for Airstrip and Kshs. 15 million for dumpsite) leaving a balance of Kshs. 30 million for the Matulo Airstrip. The balance was further reduced by Kshs. 20 million to cater for ward based pending bills leaving a balance of Kshs. 10 million.
- Construction of Ndengelwa Auction ring allocation of Kshs. 2,400,000 was restored since the project was awarded and on-going.

The local revenue target for the department is Kshs. 253,329,512 and relates to land rates, plan approval and advertisement fees.

The pending Bills for the department amounts to Kshs. 65,937,143 with Kshs. 30,771,763 recurrent and Kshs. 23,332,380 development and Kshs. 11,833,000 for Ward Based Projects. Kshs. 55.4million was considered for the development pending bills.

### **3.11.2 Housing**

The Supplementary Budget proposes to increase the directorate's allocation from the current approved budget of Kshs. 479,955,008 to Kshs. 539,039,250, a Kshs. 59,084,242 increase.

Recurrent budget has a net increase of Kshs. 175,546 from an approved allocation of Kshs. 52,655,527 with the affected votes outlined below;

- Salaries with an allocation of Kshs. 11,414,925, has a reduction of Kshs. 1,270,419 which was reinstated.
- KISP co-funding with an allocation of Kshs. 37,500,000 has an increase of Kshs. 31,445,965. The conditions set is for the County Government to contribute 20% of the grant amount which translates to 75,799,500 as per the work-plan submitted.

The development vote has an increase of Kshs. 58,908,696 with the changes affecting the following votes;

- Other capital grant and transfers (KISIP) with an allocation of Kshs. 297,400,170 has an increase of Kshs. 92,702,987
- Other infrastructure and civil works with an allocation of Kshs. 129,899,311 has a reduction of Kshs. 83,794,291 leaving a balance of Kshs. 41,105,020 (Governor's residence – Kshs. 20,120,200, DG residence – Kshs. 5,980,900 and Office block – Kshs. 15,003,920). This Committee has allocated Kshs. 19 million to office block.

The local revenue target for the Directorate is Kshs. 12,510,270 and relates to house rent.

The pending bills for the directorate is Kshs. 41,060,824 with Kshs. 939,924 recurrent and Kshs. 40,120,900 development.

### **3.11.3 Bungoma Municipality**

A total of Kshs. 155,015,897 comprising Kshs. 55,949,973 recurrent and Kshs. 99,065,924 development was appropriated in the Annual Budget. This 1<sup>st</sup> Supplementary has increased the Municipality budget by Kshs. 119,626,882 to Kshs. 274,642,779 with

recurrent increased by Kshs. 2,126,882 to Kshs. 58,076,855 and development increased by Kshs. 117,500,000 to Kshs. 216,565,924.

Under recurrent, the following were the affected votes;

- Salaries had been increased by Kshs. 3,126,882 that was declined.
- Daily subsistence Allowance Kshs. 2,709,250 reduced by Kshs. 1 million

The development vote changes affect the following votes:

- Construction of Kanduyi Bus Park, which had an initial allocation of Kshs. 25,500,000, has an increase of Kshs. 120 million, resulting in a total allocation of KShs. 145,500,000. This Committee has made a reduction of Kshs. 60 million and reallocated to payment of pending bills.
- Overhaul of other infrastructure and civil works with an allocation of Kshs. 2,500,000 has been dropped.

#### **3.11.4 Kimilili Municipality**

A total of Kshs. 100,678,314 comprising Kshs. 42,698,217 recurrent and Kshs. 57,980,097 development was appropriated in the Annual Budget Estimates. This 1<sup>st</sup> Supplementary has reduced the Municipality budget by Kshs. 3,702,489 to Kshs. 96,975,825 with recurrent increased by Kshs. 1,618,713 and development reduced by Kshs. 5,321,202. No changes proposed by the committee. A salary increment of Kshs. 3,686,885 has been declined.

#### **3.12 County Public Service Board**

**Mr. Speaker Sir,**

A total of Kshs. 65,928,430 comprising Kshs. 49,910,124 recurrent and Kshs. 16,018,306 development was appropriated in the Annual Budget. This 1<sup>st</sup> Supplementary proposes to reduce the department's budget by Kshs. 8,820,062 to Kshs. 57,108,368 with recurrent reduced by Kshs. 4,557,904 and development reduced by Kshs. 4,262,158. Salary reduction of Kshs. 247,129 was reinstated.

The development vote reduction affects the construction of the office block whose allocation of Kshs. 16,018,306 has a reduction of Kshs. 4,262,158.



### **3.13 County Assembly**

The County Assembly had a total budget of Kshs. 1,356,950,433: Kshs. 1,166,950,433 for recurrent expenditure and Kshs. 190 million for development expenditure. In compliance with CARA 2024, the Assembly has lost Kshs. 147,375,237 for recurrent expenditures, resulting in a revised allocation of Kshs. 1,019,575,196. A non-ceiling item of Kshs. 93 million has been retained for mortgage and car funds. Recurrent votes have been reorganized to accommodate the loss.

On development, the Assembly, through the Sector Committee, has requested the unspent balances from the FY 2023/24 be brought forward to complete ongoing projects and this Committee considered the request as below:

- The Speaker's residence Kshs. 35 million
- Construction of a waiting bay Kshs. 1,964,964
- Refurbishment of the new and old building Kshs. 15 million
- Construction of new chambers Kshs. 4,490,260.

A retention balance of Kshs. 15,883,273 has been requested for the construction of the administration block following the closure of books to address outstanding issues that arose during the defect liability period. This Committee directs that the amount be transferred from the County Retention account to the County Assembly development vote and the County Assembly should open its own retention account.

## CHAPTER FOUR

### 4.0 COMMITTEE OBSERVATIONS AND RECOMMENDATIONS

#### 4.1 Committee Observations

Mr. Speaker Sir,

The Committee makes the following observations:

1. As the Assembly reviews the 1st Supplementary Budget for FY 2024/25, we face a critical financial challenge with a total loss of Kshs. 2,045,381,716 severely straining County resources. This shortfall stems from multiple factors:
  - a local revenue deficit of Kshs. 479,886,424 from FY 2023/24 that had been allocated to fund programs;
  - a Kshs. 372,368,170 decrease in equitable share due to CARA 2024 compliance and
  - a reduction of Kshs. 322,875,237 in current year local revenue projections.
 Compounding these issues, an Appropriation-in-Aid loss of Kshs. 454,693,611 in FY 2023/24 affected budget carryovers, while a further reduction of Kshs. 415,558,274 has occurred in FY 2024/25. As a result, the health facilities budget has been severely impacted by a total loss of Kshs. 870,251,885.
2. The County Executive borrowed Kshs. 150 million from the Retention account in the 1<sup>st</sup> supplementary budget of the FY 2023/24 with a plan to refund in the annual budget of FY 2024/25. The amount is still outstanding even as we consider this supplementary budget. Retention funds are currently being captured as pending bills in the financial statements.
3. The equitable share resources carried over from the FY 2023/2024 of Kshs. 888,958,688, have not been directed back to their initially designated projects/programs, instead, flagship projects have been prioritized. There is no allocation for Ward Based programmes pending Bills and unpaid salaries in the FY 2023/24. There was a proposed borrowing of Kshs. 470million to fund salaries.

4. The 1<sup>st</sup> quarter FY 2024/25 financial statements should have informed the decisions taken in the 1<sup>st</sup> supplementary budget. The statements does not show the expenditures of the May and June 2024 personnel. Events that led to the last FY salaries being charged on the current year budget should have been reported as an over expenditure in personnel in 1<sup>st</sup> quarter financial statements.
5. It was noted that most development projects had variations raising questions on how Bills of Quantities are prepared leaving out key mandatory components of projects.
6. The County government is not fully utilizing Medium-Term Expenditure Framework (MTEF) budgeting for flagship projects and salary allocations, leading to potential financial unpredictability and inefficient resource allocation. Without proper MTEF implementation, the county cannot effectively plan for predictable expenses like retirements, annual increments, and promotions.
7. Based on the vote books submitted, the majority of proposed reductions are targeting vote heads that lack adequate balances especially from recurrent vote heads.
8. The County has accumulated unverified pending bills of Kshs. 3.8 billion, with Kshs. 1.17 billion allocated in the current financial year's budget to address these obligations, including pension commitments and flagship projects.
9. The County Government of Bungoma has not communicated to schools and parents on the termination of the Education Support Programme by the Controller of Budget despite having commitments with the schools and the previous years' fee arrears.

## 4.2 Committee recommendations

**Mr. Speaker Sir,**

The Committee recommends as follows:

1. **THAT**, the County Treasury should establish a Revenue Enhancement Task Force to develop innovative approaches to boost local revenue collection, including improved enforcement mechanisms and exploration of untapped revenue streams. The County Treasury should collect the outstanding CESS arrears lost through the West Kenya illegal MOU of the Kshs. 48.9 million receivable, Kshs. 24.7 million was recovered through the County Assembly Finance and Economic Planning Committee's intervention, leaving Kshs. 24.2 million still outstanding as of December 2024. An audit of all other millers should be conducted, as this issue likely extends to other sugar factories throughout the county. The CESS Committee should provide quarterly collection reports to the County Assembly and maintain a dedicated CESS account. Additionally, efforts should be made to collect outstanding land rates, with defaulters offered waivers as an incentive for repayment. The valuation roll approval process should be expedited to boost revenue collection in this stream. To enhance overall revenue collection, revenue infrastructure and resources should be distributed across Departments. Health management system should be fully implemented in the health facilities to curb leakages and health facilities should operate on IFMIS.
2. **THAT**, the County Treasury should create a transparency framework for retention account management that includes publishing quarterly reports on retention account balances and activities. A comprehensive database should be submitted to the County Assembly documenting purpose, source, intended use, and release timeline for each retention. There is a heavy correlation between the pending bills and the retention payable. Contractors will demand their retention payments after clearing pending bills. Therefore, Finance and Economic Planning Committee should make a follow up and report to this House the status of retention funds within 30 days after consideration of this report.
3. **THAT**, the County Treasury should adhere to proper management and control of finances of the County Government pursuant to PFMA 104(1) (i). Treasury should



implement their own circular that directed that salaries and development should be funded by the equitable share of revenue while operation and maintenance funded by own source revenue. Salaries should be given a first charge on the equitable share carry overs. The County Executive should avoid borrowing to fund salaries, without voting-in salaries in the budget. In this regard the County Treasury proposed borrowing of Kshs. **470 million to finance salaries was declined.** The accounting officers should approve monthly salary requests before the payroll is uploaded in IPPD for payment since they have no idea of what happens on their personnel votes and they cannot accurately defend any addition or reductions in their salary votes. The County should conduct payroll cleansing and submit a report to the County Assembly within 30 days following the adoption of this report, prior to consolidating all personnel emoluments under the County Secretary Office.

4. **THAT**, expenditure reporting should be clear as it informs budget decisions and identifies seasonal variations in spending that require attention. Sector committees must rigorously examine quarterly expenditure reports and ensure accounting officers fulfill their responsibilities.
5. **THAT**, Director Public Works should ensure that all components of a project are catered for when preparing Bills of Quantities to avoid variations. Further, in case of any variations Accounting Officers must comply with the provisions of Section 139 of the Public Procurement and Asset Disposal Act, 2015 and Regulation 132(4) of the Public Procurement and Asset Disposal Regulations, 2020.
6. **THAT**, the County Treasury should fully implement MTEF budgeting processes for all expenditures, particularly for multi-year projects and personnel costs. Salary allocations should be projected over a multi-year period, incorporating known variables such as planned retirements, contractual annual increments, and anticipated promotions. This approach would create more accurate financial forecasts, improve fiscal discipline, and ensure better alignment between the county's strategic priorities and its resource allocation decisions.
7. **THAT**, in subsequent budgets, Accounting Officers should comply with Regulation 119(2) of the FFM Regulations, 2015 which states that budgetary allocation for personnel costs shall be determined on the basis of a detailed costing

of a human capital plan of County Government entity as approved by the responsible County department for public service management matters, the County Public Service Board and County Treasury to avoid overstating or understating of personnel budget.


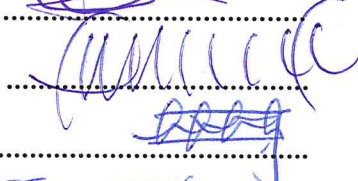






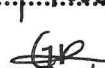

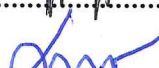
8. **THAT**, proposed budget reductions should be directed only towards vote heads with sufficient available balances to absorb the cuts. This will prevent disruption of essential ongoing operations and avoid creating unauthorized deficits in critical recurrent vote heads.
9. **THAT**, The County Treasury should submit a complete database of all pending bills to the County Assembly within 14 days after this report is adopted by the House, in preparation to the transition to accrual accounting. Each sectoral committee, working jointly with their respective Chief Officers and County Executive Committee Members, should conduct a thorough verification and validation of the pending bills and forward their findings to the Budget and Appropriations Committee within 30 days after the House consideration of this report.
10. **THAT**, the CECM for the Department of Education and Vocational Training should promptly notify schools, parents, and other stakeholders about the termination of the Education Support Programme and consult with the Controller of Budget regarding the management of outstanding fee arrears from previous years. Additionally, a detailed report documenting the expenditure of scholarship allocations for both FY 2023/24 and FY 2024/25 must be provided. These reports should be submitted to the Sectoral Committee on Education and Vocational Training within 30 days following the House consideration of this report.

**4.3 BUDGET AND APPROPRIATIONS COMMITTEE'S PROPOSED  
DECREASES AND INCREASES ON DEPARTMENTAL BUDGET ON THE 1ST  
SUPPLEMENTARY BUDGET FY2024/2025**

**Mr. Speaker Sir**, the following are the committee's proposed decreases and increases on the departmental budget in this First Supplementary Budget FY 2024/20245.  
(annexed).

## ADOPTION SCHEDULE

We the undersigned members of the Budget and Appropriations Committee append our signatures adopting this report with the contents therein.

NAME	DESIGNATION	SIGNATURE
1. Hon. Jack Wambulwa	Chairperson	
2. Hon. Charles Nangulu	Vice Chairperson	
3. Hon. Anthony Lusenaka	Member	
4. Hon. Joan Kirong	Member	
5. Hon. Meshack Simiyu	Member	
6. Hon. Miliyah Masungu	Member	
7. Hon. Sudi Busolo	Member	
8. Hon. Ali Machani	Member	
9. Hon. Grace Sundukwa	Member	
10. Hon. Caleb Wanjala	Member	
11. Hon. Polycarp Kimeta	Member	



**ANNEXTURES**

- 1. BUDGET AND APPROPRIATION COMMITTEE'S PROPOSED DECREASES AND INCREASES**
- 2. BUDGET AND APPROPRIATION COMMITTEE'S PROPOSED DEPARTMENTAL BUDGET CEILINGS**

COUNTY ASSEMBLY OF BUNGOMA

FIRST SUPPLEMENTARY BUDGET ESTIMATES FOR FY 2024/25

BUDGET COMMITTEES' RECOMMENDED DEPARTMENTAL DECREASES AND INCREASES

RESOURCE ENVELOPE					
	Resource envelop understated			8,757,046.00	
				8,757,046.00	(8,757,046.00)
<b>A</b>	<b>EDUCATION</b>				
	<b>RECURRENT(PROGRAMMES)</b>	<b>ITEM CODE</b>	<b>SUPP ALLOCATION</b>	<b>DECREASES</b>	<b>INCREASES</b>
	salaries Supplementary reduction			24,437,706	
	scholarship and bursary	2210309	(10,000,000)		90,000,000
	<b>Sub-Total</b>			114,437,706	-
					(114,437,706.00)
<b>A</b>	<b>EDUCATION</b>				
	<b>DEVELOPMENT(PROGRAMMES)</b>	<b>ITEM CODE</b>	<b>SUPP ALLOCATION</b>	<b>DECREASES</b>	<b>INCREASES</b>
	Construction and equipping of VTC	3110504	(1,646,887)		7,100,000.00
	Construction and equipping of ECDE	2640503	-		82,900,000.00
	VTC capitation				4,000,000.00
	pending bills	2410504'			65,595,988.00
	Wardbased(Savings)	3110599		1,656,088.75	
	<b>Sub-Total</b>			1,656,089	159,595,988
					157,939,899.25
<b>C</b>	<b>FINANCE</b>				
	<b>RECURRENT (PROGRAMMES)</b>	<b>ITEM CODE</b>	<b>SUPP ALLOCATION</b>	<b>DECREASES</b>	<b>INCREASES</b>
	Salary promotion				2,245,920.00
	salaries over budgeting			42,719,094	
	shortt term borrowing			470,000,000	
	Motorvehicle insurance	2210904	1,700,000	1,700,000	
	general office supplies	2211101	4,000,000	2,000,000	
	supplies and accessories	2211102	4,000,000	2,000,000	
	refined fuel	2211201	7,000,000	2,000,000	
	maintenance expenses - motor vehicle	2220101	5,000,000	3,000,000	
	Boards committee - Audit	2210802	1,180,600	1,180,600	
	maintenance of computers - audit	2220210	1,194,862	1,194,862	
	Temporary expenses - revenue	2211320	5,000,000	5,000,000	
	Field allowance(budget)	2210309	6,500,000	3,000,000	
	Other operating expenses (KRA penalty)	2211399	39,430,067	29,000,000	
	<b>Subtotal</b>			562,794,556.00	2,245,920.00
					(560,548,636.00)
<b>D</b>	<b>TRADE</b>				
	<b>RECURRENT(PROGRAMMES)</b>	<b>ITEM CODE</b>	<b>SUPP ALLOCATION</b>	<b>DECREASES</b>	<b>INCREASES</b>
	salary supplementary allocation			3,840,322	
	Salary(Promotion)			-	927,187.00
	<b>Sub-Total</b>			3,840,322	927,187
					(2,913,135.00)
<b>D</b>	<b>TRADE</b>				
	<b>DEVELOPMENT(PROGRAMMES)</b>	<b>ITEM CODE</b>	<b>SUPP ALLOCATION</b>	<b>DECREASES</b>	<b>INCREASES</b>
	Other infrastructure (Trade) - Kamukuywa	3111504	150,000,000	29,609,919	
	Overhaul of other (Industry) - CAIP	3110699	(40,000,000)	20,000,000	
	pending bills	2410504'			11,035,318.00
	<b>Sub-Total</b>			49,609,919	11,035,318
					(38,574,601.00)
<b>D</b>	<b>YOUTH AND SPORTS</b>				
	<b>RECURRENT(PROGRAMMES)</b>	<b>ITEM CODE</b>	<b>SUPP ALLOCATION</b>	<b>DECREASES</b>	<b>INCREASES</b>
	Temporary committee expenses - Marathon	2210320	2,995,483	2,995,483	
	salary supplementary allocation			972,308	
	<b>Sub-Total</b>			3,967,791	-
					(3,967,791.00)
	<b>YOUTH AND SPORTS</b>				
	<b>DEVELOPMENT (PROGRAMMES)</b>	<b>ITEM CODE</b>	<b>SUPP ALLOCATION</b>	<b>DECREASES</b>	<b>INCREASES</b>
	pending bills	2410504'		-	21,696,770.00
	Masinde Muliro	3111504			72,000,000.00
	<b>Sub-Total</b>			-	93,696,770
					93,696,770.00
<b>E</b>	<b>LANDS</b>				
	<b>RECURRENT(PROGRAMMES)</b>	<b>ITEM CODE</b>	<b>SUPP ALLOCATION</b>	<b>DECREASES</b>	<b>INCREASES</b>
	salary supplementary reduction			3,063,530	
	<b>Sub-Total</b>			3,063,530	-
					(3,063,530.00)
	<b>LANDS</b>				
	<b>DEVELOPMENT(PROGRAMMES)</b>	<b>ITEM CODE</b>	<b>SUPP ALLOCATION</b>	<b>DECREASES</b>	<b>INCREASES</b>
	purchase of land - Matulo		(60,000,000)	30,000,000.00	
	Purchase of land-Dumpsite		(60,000,000)	5,000,000.00	
	Other infrastructure - Auction ring	3110604	(2,500,000)		2,400,000.00
	pending bills	2410504'			60,433,000.00
	<b>Sub-Total</b>			35,000,000	62,833,000
					27,833,000.00
	<b>HOUSING</b>				
	<b>RECURRENT(PROGRAMMES)</b>	<b>ITEM CODE</b>	<b>SUPP ALLOCATION</b>	<b>DECREASES</b>	<b>INCREASES</b>
	Refined Fuel and lubricants	2211201	-		500,000.00
	salary supplementary reduction			807,745	
	Maintainance of motor vehicles	2220204	-		500,000.00

23,000,000.00

	Sub-Total		807,745.00	1,000,000.00	192,255.00
	HOUSING				
	DEVELOPMENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATION	DECREASES	INCREASES
	other infrastructure (Admin block + DG residence)	3111504	(33,794,291)	55,000,000	
	KISIP cofunding grant	2640503		-	30,000,000.00
	Sub-Total			55,000,000	30,000,000
	ROADS				
	RECURRENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATION	DECREASES	INCREASES
	salaries supplementary reduction			7,851,907	
	Sub-Total			7,851,907	-
	ROADS				
E	DEVELOPMENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATION	DECREASES	INCREASES
	framework				50,000,000.00
	pending bills	2410504'	-		80,156,962.00
	Wardbased (Kaptama ward bridge)	3110399	-5,310,008		3,000,000.00
	Chesikaki Ward (Murrum)	3110399	-		500,000.00
	Sub-Total			-	133,656,962.00
F	GOVERNOR				
	RECURRENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATION	DECREASES	INCREASES
	special program	2211399	(8,000,000)	15,000,000	
	salaries over budgeting			238,007,588	
	Sub-Total			253,007,588	-
F	DEPUTY GOVERNOR				
	RECURRENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATION	DECREASES	INCREASES
	Travel cost	2210301		1,000,000	
	Accommodation	2210302		1,300,000	
	field allowance	2210309		500,000	
	acommodation allowance	2210710		500,000	
	catering services	2210801	-	1,000,000	
	Committees Boards and conferences	2210802		2,000,000	
	Temporary Committee expenses	2211320	-	1,000,000	
	Sub-Total			7,300,000	-
F	ALFIC				
	RECURRENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATION	DECREASES	INCREASES
	salaries over budgeting			28,191,347	
	Fuel for fertilizer distribution(Agric)	2211201	-		4,000,000.00
	Fertilizer distribution committee(Agric)	2210303			3,000,000.00
	Field allowance -sensitization of Sacco(COPERATIVES)	2210309			4,000,000.00
	Sub-Total			28,191,347.00	11,000,000.00
	ALFIC				
	DEVELOPMENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATION	DECREASES	INCREASES
	Wardbased(Savings)	3110599	- 2,649,160.00	3,441,277.20	
	Supplies of production/veterinary supplies	2211023	(2,500,000)		4,500,000.00
	Pending bills				6,499,397.00
	Purchase of certified crop seedlings (Co-operatives)	3111301	(1,000,000)		1,000,000.00
	Sub-Total			3,441,277.20	11,999,397.00
	TOURISM				
	RECURRENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATION	DECREASES	INCREASES
	salaries supplementary reduction			4,637,587	
	Sub-Total			4,637,587	-
	WATER				
	RECURRENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATION	DECREASES	INCREASES
	Fuel for Rig operation				5,000,000.00
	salaries over budgeting			4,578,502	
	KOICA cofunding grant				20,000,000.00
	Sub-Total			4,578,502	25,000,000
F	WATER				
	DEVELOPMENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATION	DECREASES	INCREASES
	Wardbased(pending bills)				30,264,362.00
	workshop tools (for rig operations)				15,200,000.00
	Ward based(Savings)			23,462,852.00	
	Sub-Total			23,462,852.00	45,464,362.00
	HEALTH				
	RECURRENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATION	DECREASES	INCREASES
	Salary(Promotion)				2,271,000
	salaries supplementary allocation			230,608,833	
	BCRH(AIA)			30,000,000.00	
	Webuye(AIA)			32,000,000.00	
	Sub-total			292,608,833.00	2,271,000.00
F	HEALTH				
	DEVELOPMENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATION	DECREASES	INCREASES

(25,000,000.00)

(7,851,907.00)

133,656,962.00

(253,007,588.00)

(7,300,000.00)

(17,191,347.00)

8,558,119.80

(4,637,587.00)

20,421,498.00

22,001,510.00

(290,337,833.00)

	BCRH(AIA)			-	30,000,000.00	
	Webuye(AIA)				32,000,000.00	
	Other infrastructure and civil works (Sanitation)			2,000,000.00		
	pending bills				72,683,127.47	
	Wardbased( Savings)			10,847,633.77		
	Ambulance		(2,000,000)		1,890,157.00	
	<b>Sub-Total</b>			<b>12,847,633.77</b>	<b>136,573,284.47</b>	<b>123,725,650.70</b>
	<b>PUBLIC ADMIN</b>					
	<b>RECURRENT(PROGRAMMES)</b>					
	salaries supplementary allocation				173,485,260.00	
	Salary (Promotion)				1,201,080.00	
	Rent( Black house)				22,000,000.00	
	<b>Sub-Total</b>			-	<b>196,686,340.00</b>	<b>196,686,340.00</b>
F	<b>PUBLIC ADMIN</b>					
	<b>DEVELOPMENT(PROGRAMMES)</b>	<b>ITEM CODE</b>	<b>SUPP ALLOCATION</b>	<b>DECREASES</b>	<b>INCREASES</b>	
	construction of ward offices(Milima and Kapkateny)				8,250,594	
	Pending bills(ward office)				21,000,000	
	<b>Sub-Total</b>			-	<b>29,250,594</b>	<b>29,250,594.00</b>
F	<b>COUNTY PUBLIC SERVICE BOARD</b>					
	<b>RECURRENT(PROGRAMMES)</b>	<b>ITEM CODE</b>	<b>SUPP ALLOCATION</b>	<b>DECREASES</b>	<b>INCREASES</b>	
	salaries supplementary reduction			795,522		
	<b>Sub-Total</b>			<b>795,522</b>	-	<b>(795,522.00)</b>
F	<b>COUNTY ASSEMBLY</b>					
	<b>DEVELOPMENT(PROGRAMMES)</b>	<b>ITEM CODE</b>	<b>SUPP ALLOCATION</b>	<b>DECREASES</b>	<b>INCREASES</b>	
	Construction of Speaker's Residence bal b/f				35,000,000	
	Construction of waiting bay(Pending bill)				1,964,964	
	Refurbishment( Balance b/f)				15,000,000	
	New chambers balance brought forward				4,490,260	
	<b>Sub-Total</b>			-	<b>56,455,224</b>	<b>56,455,224.00</b>
F	<b>BUNGOMA MUNICIPALITY</b>					
	<b>DEVELOPMENT(PROGRAMMES)</b>	<b>ITEM CODE</b>	<b>SUPP ALLOCATION</b>	<b>DECREASES</b>	<b>INCREASES</b>	
				-		
				-	-	
F	<b>BUNGOMA MUNICIPALITY</b>					
	<b>RECURRENT(PROGRAMMES)</b>	<b>ITEM CODE</b>	<b>SUPP ALLOCATION</b>	<b>DECREASES</b>	<b>INCREASES</b>	
	salaries over budgeting			2,154,538		
	<b>Sub-Total</b>			<b>2,154,538</b>	-	<b>(2,154,538.00)</b>
F	<b>KIMILILI MUNICIPALITY</b>					
	<b>RECURRENT(PROGRAMMES)</b>	<b>ITEM CODE</b>	<b>SUPP ALLOCATION</b>	<b>DECREASES</b>	<b>INCREASES</b>	
	salaries over budgeting			1,638,250		
	<b>Sub-Total</b>			<b>1,638,250</b>	-	<b>(1,638,250.00)</b>
	<b>GENDER AND CULTURE</b>					
	<b>RECURRENT(PROGRAMMES)</b>	<b>ITEM CODE</b>	<b>SUPP ALLOCATION</b>	<b>DECREASES</b>	<b>INCREASES</b>	
	salaries over budgeting			4,570,562		
	salary(Promotion)				617,364.00	
	pending bills				4,753,352.25	
	<b>Sub-Total</b>			<b>4,570,562.00</b>	<b>5,370,716.25</b>	<b>800,154.25</b>
	<b>GENDER AND CULTURE</b>					
	<b>DEVELOPMENT(PROGRAMMES)</b>	<b>ITEM CODE</b>	<b>SUPP ALLOCATION</b>	<b>DECREASES</b>	<b>INCREASES</b>	
	Wardbased(Pending bills)				959,040.00	
	<b>Sub-Total</b>			-	<b>959,040.00</b>	<b>959,040.00</b>
	<b>GRAND TOTAL</b>			<b>1,486,021,103</b>	<b>1,016,021,103</b>	<b>(470,000,000.00)</b> <b>(470,000,000.00)</b>



