

COUNTY GOVERNMENT OF BUNGOMA



COUNTY ASSEMBLY OF BUNGOMA

OFFICE OF THE CLERK

THIRD ASSEMBLY FOURTH SESSION

BUDGET AND APPROPRIATIONS COMMITTEE

REPORT ON BUNGOMA COUNTY FISCAL STRATEGY
PAPER, 2025



Clerks Chambers
County Assembly Buildings
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BUNGOMA, KENYA

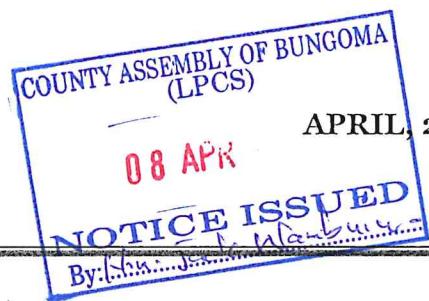


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CHAPTER ONE

1.0 PREFACE

Mr. Speaker Sir, on behalf of the Members of the Budget and Appropriations Committee and pursuant to the provisions of Section 117 (6) of the Public Finance Management Act, 2012, Part III of PFM Regulations, 2015 and the Standing Orders No. 210 (4) (b) and 231, it's my pleasant duty and privilege to present to this House, the report on the Bungoma County Fiscal Strategy Paper, 2025.

The County Fiscal Strategy Paper, 2025 was submitted and tabled on Tuesday 4th March, 2025 as required Section 117 (1) of PFM Act and committed to the Budget and Appropriations Committee. The same was deemed to have been committed to each Sectoral Committee to interrogate their respective sectors and make recommendations to the Budget and Appropriations Committee.

Once the County Assembly approves the County Fiscal Strategy Paper, Regulation 37 restricts changes on the vote ceilings to not more than 1% in the annual estimates. This therefore, means the Assembly must scrutinize the programmes proposed by each sector to be fully convinced on the sector ceilings.

1.1 MANDATE OF THE BUDGET AND APPROPRIATIONS 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 es/timates, economic and budgetary policies and programmes with direct budget outlays.

Mr. Speaker Sir, the Committee was also guided by the provision of Standing Order 231 that is explicit on presentation of County Fiscal Strategy Paper and further given

legal backing under the PFM Act 2012, PFM Regulations, 2015 and the Constitution of Kenya.

1.2 COMMITTEE MEMBERSHIP:

The Committee on Budget and Appropriations as currently constituted comprises of 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. Ali Machani | Member |
| 7. Hon. Miliah Masungo | Member |
| 8. Hon. Sudi Busolo | Member |
| 9. Hon. Grace Sundukwa | Member |
| 10. Hon. Polycarp Kimeta | Member |
| 11. Hon. Caleb Wanjala | Member |

1.4 ACKNOWLEDGEMENT

Mr. Speaker Sir, let me take this opportunity to express my gratitude to your office and that of the Clerk of the County Assembly for the logistical support accorded to the Committee for successful execution of this exercise. Further, the Committee is grateful to the CECMs, County Chief Officers and other County staff who honoured the invitation of the County Assembly to appear before their respective Sectoral Committees for the interrogation of the proposed County Fiscal Strategy Paper, 2025.

In addition, I register my appreciation to all Sector Committees of the County Assembly who took time to interrogation the County Fiscal Strategy Paper, 2025 and made their recommendations to this Committee.

I acknowledge the members of the public and stakeholders across the County for their invaluable contribution to ensure timely collection and organization of information incidental to the preparation of the report on the County Fiscal Strategy Paper, 2025.

Finally, the significant role played by the Committee Members and Secretariat of this Committee cannot be overlooked.

Mr. Speaker Sir,

It is now my pleasant duty and privilege, on behalf of the Budget and Appropriations Committee, to present to the County Assembly the report of the Committee on the County Fiscal Strategy Paper, 2025 for consideration and adoption.

Signed: Date..... 8/04/2025

**HON. JACK WAMBULWA; MCA-KIMAETI WARD
CHAIRPERSON, BUDGET & APPROPRIATIONS COMMITTEE**

CHAPTER TWO

2.0 OVERVIEW OF THE COUNTY FISCAL STRATEGY PAPER, 2025

2.1 INTRODUCTION

The County Executives are responsible for spearheading development in their respective areas of jurisdiction; within the County. They are to achieve this through a participatory process that links planning and budgeting as provided for in Section 102 of the County Government Act, 2012.

The Public Finance Management Act, 2012 provides guidelines on the budgeting process to ensure a comprehensive budget process.

The CFSP is one of the key documents of budgeting that answers the following two vital questions:

- i. How big should the total budget be in the next financial year? This means estimating total revenue, total spending, and where spending is larger than revenue, the total deficit; and
- ii. What share of the budget should go to each of the major sectors, such as Health, Agriculture, Education, etc.? This is also known as setting the ceilings for each sector and determines the maximum amount of funds that each sector should receive. It therefore establishes the priorities for the year.

2.2 EXAMINATION & INTERROGATION OF THE FISCAL STRATEGY PAPER

Mr. Speaker Sir, in the consideration of the Bungoma County Fiscal Strategy Paper, 2025, the Committee adopted a multifaceted approach that included holding public forums with various stakeholders across the County who submitted memoranda, reports from Sectoral Committees on the interrogation of their sectors proposed CFSP with their respective departments in the Executive Arm and views from the CECM Finance and Economic Planning.

Public participation views

Mr. Speaker Sir,

The Committee invited members of the public across the 45 wards and stakeholders to a public participation forum on 10th March, 2025 in the County Assembly precinct; Paskari Nabwana Hall. The public participation report is annexed. Some of the views from the members of the public have been incorporated.

Among the stakeholders that made submissions of memoranda include;

- a) Kenya Workers Right and Harmonization program (KWRHP)
- b) Tongaren Sub-county CSOs
- c) Bungoma County CSOs coordinating unit
- d) EMONYO YEFWE INT
- e) Kimililil Sub-county CSOs
- f) Civil Society input
- g) County Children Rights Network and partners
- h) RAMCHA
- i) Youth with Disabilities Empowerment in Bungoma County

2.3 LEGAL BASIS FOR THE COUNTY FISCAL STRATEGY PAPER

Mr. Speaker Sir, the County Fiscal Strategy Paper is prepared pursuant to Section 117 of the Public Finance Management Act, 2012, Regulation 26 of Public Finance Management (County Governments) Regulations, 2015 and Standing Orders 210 (4)(b) and 231 of the Bungoma County Assembly Standing Orders.

Section 117 of the PFM Act, 2012 states;

- (1) The County Treasury shall prepare and submit to the County Executive Committee the County Fiscal Strategy Paper for approval and submit the approved Fiscal Strategy Paper to the County Assembly, by the 28th of February of each year.
- (2) The County Treasury shall align its County Fiscal Strategy Paper with the national objectives in the Budget Policy Statement.
- (3) In preparing the County Fiscal Strategy Paper, the County Treasury shall specify the broad strategic priorities and policy goals that will guide the county government in preparing its budget for the coming financial year and over the medium term.

- (4) The County Treasury shall include in its County Fiscal Strategy Paper the financial outlook with respect to county government revenues, expenditures and borrowing for the coming financial year and over the medium term.
- (5) In process of preparing the County Fiscal Strategy Paper, the County Treasury shall seek and take into account the views of;
 - (a) The Commission on Revenue Allocation;
 - (b) The public;
 - (c) Any interested persons or groups; and
 - (d) Any other forum that is established by legislation.
- (6) Not later than fourteen days after submitting the County Fiscal Strategy Paper to the County Assembly, the County Assembly shall consider and may adopt it with or without amendments.
- (7) The County Treasury shall consider any recommendations made by the County Assembly when finalizing the budget proposal for the financial year concerned.
- (8) The County Treasury shall publish and publicize the County Fiscal Strategy Paper within seven days after it has been submitted to the County Assembly.

2.4 RESPONSIBILITY PRINCIPLES IN THE PUBLIC FINANCIAL MANAGEMENT LAW

Mr Speaker Sir,

The fiscal responsibility principles as set out in the Public Financial Management (PFM) Act 2012 are meant to ensure prudence and transparency in the management of public resources. Section 107(2) of the PFM Act asserts that:

- The County Government's recurrent expenditure shall not exceed the county government's total revenue
- Over the medium term, a minimum of 30% of the County budget shall be allocated to development expenditure
- The County Government's expenditure on wages and benefits for public officers shall not exceed 35 % of the county government's total revenue
- Over the medium term, the County Government's borrowings shall be used only for the

purpose of financing development expenditure and not for recurrent expenditure.

- Public debt and obligations shall be maintained at a sustainable level as approved by the County Assembly
- Fiscal risks shall be managed prudently
- A reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained, taking into account any tax reforms that may be made in the future.

2.5 BUDGET FOR FY 2025/26 AND THE MEDIUM TERM

2.5.1 Revenue projections

Mr Speaker Sir,

The County has projected to receive a total of Kshs. 15,403,167,503 in the financial year 2025/26 in the CFSP, 2025, this is a decrease of Kshs. 186,280,201 from approved budget 2024/25 and a decrease of Kshs. 440.6 million indicated in the CBROP 2024 broken down as follows:

1. Equitable share from National government Kshs. 11,688,348,752 compared to Kshs. 11,170,673,599 approved in 2024/25 budget, a variance of Kshs. 517,675,153
2. Local revenue Kshs. 671,057,448 compared to Kshs. 870,370,184 in the 1st Supplementary Budget current financial year, reduced by Kshs. 199,312,736
3. AiA Kshs. 816,829,765 against Kshs. 648,089,121 the 1st Supplementary Budget current financial year, an increase of Kshs. 168,740,644.
4. Conditional grants from development partners Kshs. 1,654,108,119 against Kshs. 1,301,608,119 approved in current financial year, an increase of Kshs. 352.5m
5. Conditional grants from National Government Kshs. 572,823,419 from Kshs. 487,904,999 in current financial year, an increase of Kshs. 84,918,420.

Economic classification takes the form of ;

- 1) Non-discretionary expenditures (Personnel Emoluments); 43.1%
- 2) Operations and maintenance make 19.4%
- 3) Grants are at 17.5% of the total budget.
- 4) Development expenditure 32.4%

The projected resources have been distributed as shown in the table;

| Details | Financial Years | | |
|--------------------------------|----------------------------------|--------------------------|---------------------|
| | Approved Original Budget 2024/25 | CFSP Projections 2025/26 | Variance |
| C. Executive (Governor) | 762,301,080 | 740,311,902 | -21,989,178 |
| County CDAs | 13,470,196,189 | 13,503,629,550 | 33,433,361 |
| C. Assembly | 1,356,950,433 | 1,159,226,051 | -197,724,382 |
| Totals | 15,589,447,702 | 15,403,167,503 | -186,280,199 |

2.6 Revenue Performance

2.6.1 Equitable Share

Mr. Speaker Sir,

As at 31st December, 2024, Kshs. 5.51 billion had been transferred to CRF. The transferred amount represented 49.5 % of the equitable share of Kshs. 11.117 billion as contained in the 1st Supplementary Budget Estimates FY 2024/25.

The COB authorized withdrawals of Kshs. 4.6 billion from the County Revenue Funds to County Operational Account comprising Kshs. 758 million for development expenditure and Kshs. 4.3 billion for recurrent expenditure.

2.6.2 Own source Revenue

The total Own Source Revenue collection from July to December 2024 amounted to Kshs. 467.6 million comprising Kshs. 141.91 million local revenue and Kshs. 325.69 Appropriation in Aid (AIA).

2.7 Expenditure Performance

Mr. Speaker Sir,

Total expenditure for the period ending 31st December, 2024 amounted to Kshs. 6.11 billion against the half year target of Kshs. 8.68 billion.

Recurrent expenditure was Kshs. 5.35 billion (including Kshs. 353.76 million spending by County Assembly) against a target of Kshs. 5.31 billion.

Development expenditure amounted to Kshs 758.99 million against a target of Kshs 2.48 billion, translating to a shortfall of Kshs. 1.72 billion. The shortfall in spending was attributed to low collection of own source revenue, late disbursement of equitable share from the national government and conditional grants from both the National Government and the Development Partners

2.8 Flagship Projects

Mr. Speaker Sir, in the medium term, the County will continue directing resources towards the completion of its strategic development agenda. The funding of the flagship projects will be dependent on the outcome of the 1st supplementary budget FY 2024/25.

2.9 Pending Bills

Mr. Speaker Sir,

Over the years, the County Government has accumulated pending bills as at 3rd April 2025 amounting to Kshs. 3.8 billion as per the submission from the County Treasury: Recurrent Kshs. 1,094,407,199 and development Kshs. 2,570,735,003. In the FY 2024/25 a provision has been made to clear part of the pending bills in the 1st Supplementary Budget awaiting approval. A further 30% has been planned to be paid in the FY 2025/26.

The development pending bills include:

- County departmental projects Kshs. 584,710,843
- Multi-year projects Kshs. 1,265,257,874
- Ward based Kshs. Projects 720,766,314

2.10 Statutory Remittances

As at December 2023, the County Government owed Kshs. 676.2million to the various pension schemes; LAPFUND, LAPTRUST, and the County Pension Fund (CFP) that serve employees of County Governments and affiliated entities which have accumulated over the years. The principal debt stands at Kshs. 362,988,968 and accrued interest of Kshs. 313, 256, 457. There is a provision of Kshs. 215.7 million in the FY 2025/26 budget projection and Kshs. 104.4 million in the FY 2026/27 as the County continues to implement the payment of Kshs. 308.6 million provided in the current FY 2024/25 approved budget Estimates to cater for the arrears and accrued interest. Kshs. 47.5 million was paid in the last financial year.

2.11 Ward Based Projects

The Ward Based Projects have a total allocation of Kshs. 675,000,000, for FY 2025/26 translating to Kshs. 15,000,000 per ward. An allocation of Kshs. **210,613,732** to the pending bills bringing total allocation to Kshs. 885,613,732 down from current allocation of Kshs. 1,125,000,000.

2.12 Accrual Accounting

Mr. Speaker Sir,

To further strengthen management of public resources, the Government is transitioning from cash to accrual basis to improve cash management and enhance financial and fiscal reporting. The accrual accounting will enable the Government to account for all assets and liabilities including all Government assets in the balance sheet. The standard maximum transition period allowed is three years. All financial assets, including bank accounts, will be recognized in the first year of transition. All other assets including natural resources will be recognized in the second and third year of transition.

2.13 Zero-based Budgeting Approach

The Government will also entrench the adopted Zero-Based Budgeting approach in preparing the FY 2025/26 and future budgets. The costing tool has been developed by the National Treasury and integrated in the IFMIS budgeting module to support

standardized costing in estimating the budget baseline and check consistency with the latest expenditure ceiling to give credible base for preparation of budget estimates.

2.14 Public Investment Management Reforms

Mr. Speaker Sir,

The County Departments and Agencies (CDAs) will be required to complete ongoing projects before starting new ones, thereby minimizing the Government's exposure to stalled initiatives and reducing fiscal risks. Furthermore, all ongoing and new projects approved under the Public Investment Management framework must assess environmental and climate- related risks.

2.15 Assets and Liabilities Management Reforms

To enhance the management and utilization of public assets, the Government initiated the development of Assets Valuation Policy Framework for the public sector which will ensure completeness and automation of the asset registers and facilitate transition to accrual accounting.

2.16 Deficit Financing Policy

Mr. Speaker Sir,

Borrowing will be limited to financing of the budget gap for the various initiatives undertaken by the County in efforts to diversify and stimulate the economy. During this 3-year period of the Medium Term Debt Strategy Paper, the County does not project to undertake any external borrowing under commercial terms but only on concessional terms. On other financing options as explored in this MTDS it includes 'existing' sources and also 'potential' sources that the County can consider seeking financing from identified partnership.

Bungoma County and AMREF have partnered to develop a program focused on strengthening Primary Health Care (PHC). Through a financing model in all Health centers across the 45 wards of Bungoma County. This initiative aims at addressing the "Triple Threat Effect" among youth—teen pregnancies, HIV infections, and gender-based violence (GBV). To this end, Bungoma County Government and Amref entered into a Memorandum of Intent in July 2023 signed by H.E the Governor.

Webuye Medical Plaza

Following the ninth edition Africities Summit held in May 2022 in Kisumu, Kenya, the AfreximBank and United Cities and Local Government Association of Africa (UCGL) Africa are partnering with the Lake Region Economic Bloc (LREB) under the Africa Sub-Sovereign Government Network (AfSNET), The County Government of Bungoma submitted a proposal for developing a new Health facility. The Webuye Medical Plaza which will be massive and is projected to accommodate over 120,000 inpatients and serve 500,000 outpatients annually. The project is estimated to cost USD 85 million, and this will open up medical tourism in Bungoma.

Misikhu Health Facility

In Webuye West Sub-county, Misikhu Health Facility secured a grant of KES 250 million from the People's Republic of China to support infrastructure development and medical equipment acquisition. This grant will enable the facility to be upgraded from a Level 2 to a Level 4 hospital. The upgraded facility requires additional budgetary allocations from the County Government of Bungoma of Kshs 582,597,253. The project is still at the conceptualization stages.

CHAPTER THREE

DEPARTMENTAL HIGHLIGHTS OF THE COUNTY FISCAL STRATEGY PAPER (CFSP) FY 2025/2026

3.1 AGRICULTURE, LIVESTOCK, FISHERIES, IRRIGATION AND COOPERATIVE DEVELOPMENT.

Mr. Speaker Sir,

The mandate of the department is to ensure sustainable development of agriculture for food security and economic development.

Mr. Speaker Sir,

The department has a proposed ceiling of Kshs. 854,322,926, compared to Kshs. 1,061,347,822 in the current FY 2024/2025 hence a loss of Kshs. 207,014,896.

Recurrent proposed ceiling is Kshs. 383,288,164 compared to the current year of Kshs. 383,577,441 translating to a loss of Kshs. 289,277.

Development has a proposed ceiling of Kshs. 471,044,762 compared to Kshs. 677,770,381 translating to a loss of Kshs. 206,725,619.

3.1.1 Agriculture and irrigation

The Agriculture and irrigation has a proposed ceiling of Kshs. 617,912,178 compared to Kshs. 811,041,943 in the current year translating to a loss of Kshs. 193,129,765. The loss emanates from the reduction in grants figures in the department.

Recurrent has a proposed ceiling of Kshs. 201,394,146 compared to Kshs. 214,559,291 allocation in the approved budget FY 2024/2025 hence a loss of Kshs. 13.1 million. As broken below:

- Personnel budget Kshs. 171,109,014
- Operation and maintenance including Mabanga and Chwele Kshs. 23,500,122.
- Pending Bills Kshs. 6,785,010

Development

The proposed ceiling is Kshs. 416,518,032 compared to the approved allocation in the current financial year annual budget of Kshs. 596,482,652 translating to a loss Kshs. 179,964,620.

This Committee notes the reduction of equitable share and grants funding the department's projects from Kshs. 439.9 million to Kshs. 265 million and Kshs. 564.1 million to Kshs. 151.5 million respectively.

The programs captured under the proposed ceiling of Kshs. 416,518,032 are:

- Crop production and productivity (food industry and horticultural crops) Kshs. 192,250,000
- NAVCDP Kshs. 151,515,152
- Pending bills Kshs. 2,744,804
- Ward based projects pending bills Kshs. 1,205,250
- Ward based projects Kshs. 49,408,879 compared to Kshs. 82.1 million in the current FY
- Development and management of irrigation infrastructure Kshs. 5,000,000
- Agriculture water storage and management Kshs. 5,000,000
- Development of Chwele fish farm Kshs. 5,393,948

The department should prioritize operationalization of the Milk processing plant in Webuye.

3.1.2 Cooperatives Development

The proposed recurrent ceiling is Kshs. 35,493,232 compared to Kshs. 32,850,698 in the current FY to fund the following:

- Personnel Kshs. 20,234,696
- Operation and Maintenance Kshs. 6,950,370

The recurrent programs captured are:

- ✓ Coffee seed for nursery establishment
- ✓ Cooperative Development Fund

- ✓ Construction of coffee warehouse, chain-link fence, Office block ,Coffee drying tables, purchase of motorbikes, milk coolers, chain link fences, construction of office blocks, improved pulping systems and coffee solar driers, boreholes, security lights in 35 wards which does not appear in the CIDP III hence this committee declined.

Cooperative development and management captures the program on infrastructural/ financial support services Kshs. 8,308,166.

Upon evaluation of CIDP II implementation, the following critical weaknesses were identified that require immediate attention to prevent their recurrence in the implementation of the current CIDP III:

- Weak County Cooperatives Policy and Legal framework
- Dependency on regular government funding intervention due to inadequate internal resources
- Fragmented market systems and lack of product research
- Inadequate value addition and processing, including packaging and branding
- Low capital investment as capital formation has not been commensurate with the growth of cooperative business
- Poor collaboration; lack of networking and competition among cooperatives
- The subsector lacks an integrated data and information management system.

In curing the above weakness the sector should direct resources and implement the CIDP III as highlighted below:

- Develop a Bungoma County Cooperatives Handbook
- Formulate the Bungoma County Cooperatives Policy, Bill, and Regulations
- Develop the Bungoma County Cooperative Development Fund Policy, Bill, and Regulations
- Conduct Cooperatives Stakeholder Capacity Building programs, including climate-smart techniques, sustainable crop production and diversification, food preservation techniques, animal health and feed formulation, digital marketing opportunities, organic farming practices, efficient water use, modern farming and business skills, and agro-processing.
- Facilitate Cooperatives Compliance Certification

- Link cooperatives to national and international markets
- Partner in the development of Bungoma Cooperatives Marketing and E-commerce Platform.
- Provide a digital database for the management, registration, and development of cooperative societies.
- Develop a Cooperative Management Standards, and Guidelines
- Formulate the Cooperatives Quality Assurance Manual
- Formulate the Cooperatives Audit Committee

The Cooperatives sub-sector should always act as a regulatory or facilitator for the efficient operations of Cooperatives in Bungoma County. Its primary role is to provide policy guidelines and standards to ensure sustainable growth and development of the agriculture sector as opposed to "brick and mortar" projects. The sub-sector can facilitate access to financial resources or provide direct support through a clear policy, an Act, and regulations.

3.1.3 Livestock, Fisheries and Veterinary

The ceiling of the sub section is proposed at Kshs. 198,502,553 compared to Kshs. 217,455,180 hence a loss of Kshs. 18.9 million. Recurrent allocation Kshs. 152,283,990 and development allocation Kshs. 46,218,563.

The recurrent ceiling is Kshs. 152,283,990 broken down as follows:

- Personnel budget Kshs. 138,461,087 compared to Kshs. 130,915,321 in the current financial year.
- Operation and maintenance Kshs. 13,822,903.

Development.

Development ceiling of Kshs. 46,218,563 from the following source:

- ❖ Equitable share Kshs. 11,718,563
- ❖ Grants Kshs. 34,500,000

The programs captured are;

- Livestock and veterinary extension and training services Kshs. 3,768,563
- Disease and vector control Kshs. 2,500,000
- Kenya Livestock Commercialization Project (KeLCoP). Kshs.37,950,000
- Fisheries production and productivity Kshs.2,000,000

NAVCDP – National Agricultural Value Chain Development Project (Kshs. 6,500,000 - counter-part allocation) the co funding has not been captured in the planned programmes, however it has been highlighted in the departments intend list hence it should be prioritized during activity costing.

3.2 HEALTH AND SANITATION

Mr. Speaker Sir.

The department's goal is to attain a responsive, equitable, affordable, accessible and sustainable health care system for all. The sector also promotes increased access to improved sanitation.

The key achievements realized by the sector were captured in the submitted document.

The Sector has a proposed ceiling of Kshs. 4,240,715,600 for FY 2025/26. This comprises Kshs. 3,986,092,366 for recurrent expenditure and Kshs. 254,623,234 for development expenditure. There is also a ceiling of Kshs. 816,829,765 for the Hospital facilities.

This will fund the health programs below:

Recurrent

- Health Sector General Administration, Planning Kshs. 3,032,833,851.
- Curative and Rehabilitation services Kshs. 951,248,515
- Preventive and Promotive Health Services Kshs. 2,010,000.

Development

- Development has Kshs. 254,623,234 ceiling against the required Kshs. 787,000,000. Currently its allocation is Kshs. 156,979,592
- Pending bills has Kshs. 9,066,007 against the required Kshs. 10,879,209
- Health Infrastructure Development allocation of Kshs. 163,970,407.

- Development pending bills on Ward Based Projects amounting to Kshs. 30,392,918 against a requirement of Kshs. 101,309,726
- A Ward Based Project has a projection of Kshs. 40,534,469.
- Sanitation infrastructure Kshs. 10,659,433

3.3 EDUCATION AND VOCATIONAL TRAINING CENTRES

Mr. Speaker Sir,

The department has a ceiling of Kshs. 1,523,812,829 comprising Kshs. **1,325,706,864** recurrent ceiling and Kshs. **198,105,965** as development ceiling. This is a drop from the current annual year budget allocation of Kshs. 1,631,682,111 comprising Kshs. 1,470,531,111 recurrent budget and Kshs. 161,150,000 development budget.

The recurrent allocation shall fund the following;

- Personnel emoluments ceiling is Kshs. 1,229,210,911.
- Operation and maintenance Kshs. 96,495,953
- School feeding program has been allocated Kshs. 30,000,000.
- Scholarship and Bursary has NIL allocation.

Under development, there is an indicative ceilings of Kshs. **198,105,965** to fund the following programs and projects;

- Construction of ECDE classrooms has been allocated Kshs. 29,941,250.
- Capitation fund for VTC trainees has been allocated Kshs. 10,000,000.
- Construction of VTC workshops Kshs. 50,000,000
- Equipping of VTC workshops Kshs. 6,250,000.
- Renovation of existing VTC centres Kshs. 10,750,000
- Development of home craft centres Kshs. 5,000,000
- Ward based Project has a requirement of Kshs. 86,164,715.
- Ward Based Projects pending Bills has a requirement of Kshs. 143,093,153 which should be prioritized in formulation of PBB. The department should also prioritize allocation for recruitment of ECDE teachers and instructors.

Efforts should now be put in place to equip the existing ECDEs classrooms and VTCs workshops so as to make them functional. This can be done by channeling funds allocated for building new ones towards equipping or getting external support to equip classes and workshops.

Own Source Revenue Performance

There is no data on performance of Own Source Revenue for the department. Previous interaction with officials from the department show that the collection of registration fees for VTCs and ECDEs is still done by the National Government. The department, therefore needs to initiate dialogue with National Government and correct this.

3.4 TOURISM, ENVIRONMENT, WATER AND NATURAL RESOURCES

Mr. Speaker Sir,

The overall goals of the department are; to enhance sustainable management of environment, water, irrigation and natural resources; to ensure access to water and natural resources benefits for sustainable development; to increase utilization of land through irrigation, drainage and land reclamation and to protect and reclaim the environment in order to establish a durable and sustainable system of development and resilience to climate change.

3.4.1 Tourism and Environment

The department of Tourism and Environment has a proposed ceiling of Kshs. 634,398,385 compared to Kshs. 639,755,502 in the current year hence a loss of Kshs. 5,357,218. Recurrent has a proposed ceiling of Kshs. 71,472,582 compared to Kshs. 67,166,837 in the current year translating to a gain of Kshs. 4,305,745. On development the proposed ceiling is Kshs. 562, 925,702 compared to Kshs. 572,588,665 in the current year translating to a loss of Kshs. 9,662,963.

The programs captured are:

Recurrent

- Policy and legal framework formulation Kshs. 2,796,838.
- Human resource management Kshs. 43,072,700

- Maintenance Kshs. 8,155,111
- Operations Kshs. 5,000,000
- Climate change institutional support Kshs. 11,000,000

Development

- Waste collection and disposal services Kshs. 349,436,814
- Climate change resilience investment Kshs. 213,488,888

This Committee in echoing the sector committee report, notes that dumpsite development and management services, Opening and cleaning of drainages and culverts and Tourism product development and marketing has no proposed ceiling. The department should confirm if the programmes are captured under FLLOCA programmes before finalization of the PBB.

3.4.2 Water and Natural Resources

The department of Water and Natural Resources has a proposed ceiling of Kshs. 760,014,809 compared to Kshs. 756,402,380 in the current year hence a gain of Kshs. 3,612,429.

Recurrent has a proposed ceiling of Kshs. 106,277,247 compared to Kshs. 75,513,691 in the current financial year translating to a gain of Kshs. 30,763,556.

On development the proposed ceiling is Kshs. 653,737,561 compared to Kshs. 680,889,689 in the current year translating to a loss of Kshs. 22,151,128.

The programmes captured are;

Recurrent

- Human Resources management Kshs. 45,853,073
- Planning and support services Kshs. 30,424,174
- BWASCO Kshs. 30,000,000. It was clarified through the sector report that the funds are meant to pay utilities. The department also needs to submit the financial statements of BWASCO before county government funding starts.

Development

- Borehole development Kshs. 22,392,019
- KOICA grant Kshs.500,000,000
- Ward based projects pending bills Kshs. 44,393,966 out of a total pending bills of Kshs. 149,000,000.
- Ward based projects Kshs. 86,405,576.

3.5 TRADE, ENERGY, AND INDUSTRIALIZATION

Mr. Speaker Sir,

The department has an indicative ceiling of **Kshs. 415,188,391** comprising Kshs. **96,708,965** recurrent ceiling and Kshs. **318,479,427** as development ceiling. This is almost as equal to the current annual approved budget allocation of Kshs. 417,032,293 (Kshs. 88,614,649 recurrent and Kshs. 328,417,664 development)

The recurrent allocation shall fund the following;

- Compensation to employees, for Trade, Energy and Industrialization Kshs. 36,440,676.
- Operation and maintenance Kshs. 55,759,822
- Pending bill with a requirement of Kshs. 5,410,161 recurrent and Kshs. 125,681,784 development has an allocation of Kshs. 4,508,467 only,

The indicative ceiling on development are for the following programs;

- Development of market infrastructure has been allocated Kshs. 48,054,104 against a requirement of Kshs. 541,934,437. The current allocation is Kshs. 80,000,000
- Ward Based project has been allocated a tentative budget of Kshs. 35,950,884 as this shall be properly aligned once the project lists are submitted
- Ward Based project pending Bills Kshs. 13,308,340 from a requirement of Kshs. 44,361,134 (30% of the total)
- Purchase of lighting equipment Kshs. 27,797,679.
- Industrial Development (County allocation) Kshs. 133,368,420.
- Industrial Development (Co-funding grant) Kshs. 40,000,000.

In view of the Sector Committee's views, this Committee notes that the department has total pending bills of Kshs. 72,508,849 with recurrent Kshs. 12,398,574 and development 60,110,275 and not Kshs. 170,041,918 as submitted in the CFSP from Treasury.

There was an allocation of Kshs. 3,000,000 against a requirement of Kshs. 50,000,000 for electricity Bills. The department submitted that the monthly bill is estimated at Kshs. 2,000,000 translating to Kshs. 24,000,000 annually, therefore an additional allocation of Kshs. 21,000,000 should be prioritized in the itemized budget to avoid power disruptions.

There is an allocation of Kshs. 27,797,679 on maintenance of street lights against a requirement of Kshs. 56,000,000. A shortfall of Kshs. 28,202,321 which will greatly hamper service delivery hence during the PBB formulation the amount should be enhanced accordingly.

Own Source Revenue Performance

There has been considerable decline in own source revenue for the County over the years. For instance, Single business permit has been witnessing a gradual decline in collections as data from 2021/2022 shows that the County realized Kshs. 85,067,740 as revenue from SBP. This declined to Kshs. 74,418,765 in 2022/2023 while the 1st half of 2023/2024 only realized Kshs. 16,176,170. This trend needs to be arrested through targeted interventions if the County is to realize growth in Own Source Revenue

3.6 LANDS, URBAN AND PHYSICAL PLANNING

Mr Speaker Sir,

The Sector has a total allocation of Kshs. **148,968,097** for FY 2025/26. This comprises Kshs. **62,520,676** for recurrent expenditure and Kshs. **86,447,421** for development expenditure.

The recurrent allocation shall be for the following programs and sub programs;

- Salaries and emolument Kshs. 33,700,364
- Operation and maintenance Kshs. 15,294,276
- Pending Bill with a requirement of Kshs. 1,974,823 has NIL allocation

- Pending Bill (Preparation of physical and land use plans) with a requirement of Kshs. 9,231,529 recurrent and Kshs. 6,999,714 development has allocations of Kshs. 7,692,941 recurrent and Kshs. 5,833,095 development.

Under Development,

- Ward Based projects Kshs. 15,470,256
- Pending bills for Ward based Kshs. 3,549,900 from a requirement of Kshs. 11,833,000. The amount was handled in the 1st Supplementary Budget.
- Renovation of Webuye Town Hall Kshs. 5,000,000
- Valuation Roll for 6 urban centres Kshs. 2,026,223
- Development of Physical planning in Webuye, Kipsigon, Kopsiro, Kaptama and Malakisi Kshs. 4,567,947.
- Acquisition of land for Matulo Airstrip Kshs. 50,000,000.

Own Source Revenue Performance

There has been considerable decline in own source revenue for the County over the years. For instance, Land Rates has been witnessing a gradual decline in collections as County Treasury data from 2021/2022 shows that the County realized Kshs. 27,121,443 as revenue from Land Rates. This declined to Kshs. 24,934,080 in 2022/2023 while the 1st half of 2023/2024 only realized Kshs. 3,881,723. This trend needs to be arrested through targeted interventions if the County is to realize growth in Own Source Revenues.

3.6.1 HOUSING

Mr. Speaker Sir,

The directorate's strategic goal is to facilitate the production of decent and affordable housing, enhanced estate management services and tenancy relation.

It has a total allocation of Kshs **443,717,174** for FY 2025/26 which comprises Kshs. **49,922,727** for recurrent expenditure and Kshs. **393,794,447** for development expenditure.

The recurrent allocation shall be for the following programs and sub programs;

- Salaries and emolument Kshs. 8,796,629

- Operation and maintenance Kshs. 30,891,117
- KISIPII co-funding Kshs. 10,000,000
- Pending Bill (recurrent) with a requirement of Kshs. 281,977 has allocations of Kshs. 234,981. The department should allocate the entire amount in the annual budget.

Under Development, the following are the programs;

- Renovation of County Residential Houses Kshs. 5,766,407.
- Fencing of residential estates Kshs. 2,000,000.
- Construction of Governor's official residence Kshs. 8,627,850.
- Construction of Deputy Governor's official residence Kshs. 10,000,000.
- Construction of Office Block Kshs. 70,000,000.
- KISIP 2 grant has an allocation of Kshs. 297,400,190

Pending bills should be given a first charge under the ceiling while preparing the PBB.

3.6.2 Bungoma Municipality

Mr. Speaker Sir,

The County has established Bungoma Municipal Management Board which is mandated to ensure efficient and effective management of urban areas and proactive response to urban issues. The board sets out to move the Municipality into the future as a thriving, resilient, evolving and equitable community to deliver a vibrant and competitive urban metropolis for the coming generations.

The Municipality has a total allocation of Kshs. **157,640,398** for FY 2025/26, comprising Kshs. **39,248,371** for recurrent expenditure and Kshs. **118,392,027** for development expenditure.

The recurrent allocation shall be for the following programs and sub programs;

- Salaries and emolument Kshs. 24,194,556
- Operation and maintenance Kshs. 6,303,814
- Grants Kshs. 8,750,000

Under Development, the following are the proposed programs;

- Upgrading of urban access roads Kshs. 7,299,000
- Construction of modern markets Kshs. 50,597,103.
- Upgrading of CBD back streets into parking spaces Kshs. 5,065,924.
- Construction of walk ways within the Municipality Kshs. 10,000,000.
- Construction of storm water drainage within the Municipality Kshs. 20,000,000.
On this the department needs to check on the climate change work plan on dealing with drainage.
- Urban waste management and sanitation services Kshs. 20,000,000.
- Urban greening and environmental protection Kshs. 5,500,000.

3.6.3 Kimilili Municipality

Mr. Speaker Sir,

The County has established Kimilili Municipal Management Board which is essential for efficient and effective management of urban areas and pro-active response to urban issues.

In FY 2025/26, the department intends to undertake the following:

1. Construction of Municipal Office Block at Kimilili
2. Upgrading of Amtallah Stadium to a recreational park
3. Procurement of land for stadium in kimilili municipality
4. Procurement of land for Auction Ring.
5. Construction and upgrading of drainage works.
6. Construction of urban walkways
7. Upgrading urban roads in Kimilili Municipality
8. Opening of back streets within Kimilili municipality
9. Urban greening and beautification of Kimilili municipality
10. Constructions of bicycle and bodaboda parking bays in Kimilili municipality
11. Provision of street lighting around Kimilili municipality
12. Installation of public benches and seats
13. Ward based fund projects in Kimilili, Kibinge and in Maeni ward
14. Construction of community social halls in Kimilili municipality

15. Erection and Completion works for Nambaoni Dispensary
16. Erection and Completion works for Chain-Link Fencing and Modern Gate for Youth Empowerment Centre
17. Erection and Completion Works for Abolition Block at Bus Park
18. Erection and Completion Works for Abolition Block at Thursday Market

Resource Allocation

The Municipality has a total allocation of Kshs. **132,436,275** for FY 2025/26. This comprises Kshs. **45,340,318** for recurrent expenditure and Kshs. **87,095,957** for development expenditure.

The recurrent allocation shall be for the following programs and sub programs;

- Salaries and emolument Kshs. 18,081,192.
- Urban institutional Leadership has been allocated Kshs. 18,509,126.
- Grants has an allocation of Kshs. 8,750,000

Under development, the following are the programs with an allocation;

- Upgrading infrastructure development Kshs. 58,802,915
- Water supply and sanitation service has been allocated Kshs. 28,293,042.

The Municipality has planned for ward based projects within their municipality with no allocation. The ward based allocation remains in the specific departments.

3.7 COUNTY PUBLIC SERVICE BOARD

Mr. Speaker Sir,

The Board has a total allocation of Kshs. 69,145,501 for FY 2025/26. This comprises Kshs. 52,326,279 for recurrent expenditure and Kshs. 16,819,222 for development expenditure.

The recurrent allocation shall be for the following programs and sub programs;

- Salaries and emolument has been allocated Kshs. 11,639,495.
- Operations and maintenance Kshs. 40.6 million compared to Kshs. 38.1 million in the current FY

Under Development, the following are the programs with an allocation;

- Construction of Office Block has been allocated Kshs. 16,819,222.

3.8 COUNTY ASSEMBLY

Mr. Speaker Sir,

The County Assembly has a total allocation of Kshs. **1,159,226,051** for FY 2025/26. This comprises Kshs. **969,226,051** for recurrent expenditure and **Kshs. 190,000,000** for development expenditure.

The recurrent allocation shall be for the following broad programs;

- General administrative, planning and support service has been allocated Kshs. 811,762,181 from a requirement of Kshs. 1,043,410,324 with current allocation being Kshs. 1,016,984,843.
- Legislative, representation and oversight functions has been allocated Kshs. 157,463,870 based on a similar requirement while the current year allocation being Kshs. 149,965,590.
- There is a request of Kshs. 50 million for the mortgage fund which is a non-ceiling item which was not granted due to a strained resource envelop
- The ceiling on recurrent will be firmed up after the approval of CARA 2025.

Under Development

General infrastructural development which includes Construction of new debating chambers has been allocated Kshs. 190,000,000. The Assembly has also petitioned for more funds on the development ceiling through the Sector Committee for solarization of the Assembly building and phase II of Speaker's residence. The request amounts to Kshs. 52.8 million for development ceiling to amount to Kshs. 242.8 million and distribute as follows:

- a. Completion of debate chambers Kshs. 177 million
- b. Solarization of the Assembly building Kshs. 15 million
- c. Phase II of Speakers residence Kshs. 50.8 million

The requests was granted.

3.9 GENDER AND CULTURE

Mr. Speaker Sir,

The department is set out to create sustainable and equitable social cultural and economic empowerment to all.

In the FY 2025/26, the department will undertake the following:

- Construction of a Rehabilitation Centre
- Cash Transfer program for OVCs
- Cash transfer program for elderly, widows/widowers and PWDs

During the 2025/26-2027/28 MTEF period, the Sector will prioritize;

- Strengthen Policy, Legal and Institutional Framework
- Promote Social welfare protection and development
- Gender mainstreaming and empowerment
- Promote development and maintenance of heritage infrastructure.
- Enhance culture and Creative Industry Development

The department of Gender and Culture has a proposed ceiling of Kshs. 102,087,951 compared to the Kshs. 103,285,018 in the current FY, hence a loss of Kshs. 1,197,067.

Recurrent has a proposed ceiling of Kshs. 67,547,754 compared to Kshs. 75,120,355 in the current FY translating to a loss of Kshs. 7,572,601.

On development, the proposed ceiling is Kshs. 34,540,197 compared to Kshs. 28,164,663 in the current year translating to a gain of Kshs. 6,375,534

The programs captured are:

Recurrent

- Cultural development and management Kshs. 9,000,000
- Gender equity and empowerment of communities Kshs. 3,000,000
- General Administration planning and support services Kshs. 55,241,164
- Pending bills Kshs. 306,590.

Development

- Cultural development and management Kshs. 34,540,197
- Gender equity and empowerment of communities Kshs. 10,250,000
- Pending bills Kshs. 4,618,538
- Ward based pending bill Kshs. 598,763

The department's pending bills is Kshs. 14.2 million and it should be a 1st charge during formulation of a PBB.

Construction of a Rehabilitation Centre, is a program domiciled in this department since it deals with social welfare and not a special program under Governor's office, hence this department should spearhead the roadmap on the County acquiring a rehabilitation center.

Cash transfer program for elderly, widows/widowers and PWDs, has not kicked off due to lack of legal framework in the current FY 24/25. On the allocation on general administration above, the department should prioritize allocation towards formulation of prerequisite legal instruments for implementation of the programs in the FY 2025/26.

3.10 YOUTHS AND SPORTS

Mr. Speaker Sir,

The department continues to improve sports infrastructure by upgrading sports facilities, facilitating the development of legal framework and organizational mechanisms to promote the effective and sustainable monetization of all talent in sports and creative economies.

During the 2025/26-2027/28 Medium Term Expenditure Framework period, the Sector will prioritize; Strengthen Policy, Legal and Institutional Framework, Promote sports infrastructure development and Enhance sports Promotion and support services

The Sector has a total allocation of Kshs. 70,997,532 for FY 2025/26. This comprises Kshs. 18,868,467 for recurrent expenditure and Kshs. 52,129,065 for development expenditure.

Recurrent broad activities are:

- Compensation to employees Kshs. 10,376,226
- Operations and maintenance Kshs. 8,492,241

Development

Equitable share funded projects Kshs. 52,129,065 to cater for the following:

- Sports facilities development Kshs. 21,132,921
- Pending bills Kshs. 24,722,666

There is unallocated Kshs. 6.2 million which this Committee directs the amount to be reallocated to recurrent to support sports talent development for the youths in Bungoma by reactivating the ward games. In line with sector Committee views, this Committee has enhanced the Ceiling by Kshs. 45 million and a framework should be put in place to implement the activity in line with the approved policies.

Pending bills

The department has a total of Kshs. 156,420,879 in pending bills; Kshs. 48,817,068 was provided towards offsetting them in financial year 2024/25 leaving a balance of Kshs. 107,603,811; Kshs. 1,226,360 relate to recurrent expenditure, Kshs. 147,707,734 to development and Kshs. 7,486,785 to Ward Based Projects. The amount includes Masinde Muliro stadium pending bills which has been provided in the 1st Supplementary Budget FY 2024/25

3.11 ROADS INFRASTRUCTURE AND PUBLIC WORKS

Mr. Speaker Sir,

The mandate of the sector includes to develop and maintain the County Road network including its road infrastructure, supervise and provide guidance and designs on all structural and civil works in the County to ensure that they comply with the established standards and monitor fire outbreaks and respond to all emergencies in the County including road accidents.

The Sector has a total ceiling of Kshs. 1,162,086,309 for FY 2025/26. This comprises; Kshs. 129,058,913 for recurrent expenditure and Kshs. 1,033,027,396 for development expenditure.

Recurrent

- Compensation to employees Kshs. 88,299,520
- Operations and maintenance Kshs. 40,759,393 compared with Kshs. 40.8million in the current FY.

Development

The development ceiling is Kshs. 1,033,027,396 compared to current year allocation of Kshs. 1,226,748,613. The amount includes a grant of Kshs. 184, 554,999 - fuel levy fund. The proposed projects are as follows:

- Development pending bills Kshs. 117,787,265.
- Construction of roads Kshs. 288,237,045
- Maintenance of roads Kshs. 217,626,080
- Construction of bridges and drainage works Kshs.21,000,000
- Ward based projects Kshs. 388,377,006

On pending bills, the department has a total of Kshs. 1.8 billion from the FY 2017/18 up to date. The pending bills relates to: Recurrent Kshs. 21.6 million, Development Kshs. 530.4 million and multi-year projects Kshs. 1.25 billion. Kshs. 376,481,788 was provided towards offsetting the pending bills in the department in financial year 2024/25 leaving a balance of Kshs. 1,427,211,809. There is a planned allocation of Kshs. 128,557,471 towards payment of pending bills in the FY 2025/26 broken down as follows: Recurrent pending bills Kshs. 10,770,206 and development pending bills Kshs. 117,787,265.

The dual carriage way still has outstanding commitments that the roads department should prioritize in the next FY to avoid further penalties.

It is the mandate of this department to supervise and provide guidance and designs on all structural and civil works in the County to ensure that they comply with the established

standards. This Committee strongly advocates for the establishment of an independent Public Works Directorate with its own dedicated budget. This strategic restructuring will empower the directorate, make it visible and accountable to support infrastructural projects across all departments with greater efficiency and effectiveness. A segment of this critical funding should be derived from bills one revenue. Currently, the preparation of Bills of Quantities, accurate cost estimation remain significant challenges in both the planning stages and during the implementation of development projects with too much contract variations seen in the implementation of capital projects greatly affecting financial planning. Plans should be put in place to elevate this mandate into a sector with its own accounting officer since its mandate goes beyond Roads management.

3.12 Finance and Economic Planning

Mr. Speaker Sir,

The department's goal is to create an enabling environment for accelerated and sustainable economic growth through pursuit of prudent economic, fiscal and monetary policies while coordinating the financial operations of the Bungoma County Government.

The projected ceiling for the department in the financial year 2025/26 is Kshs. 1,676,740,948 an increment of Kshs. 381,651,660 from the current year budget estimates. This is 10.89% share of total ministerial expenditure.

Recurrent budget is estimated at Kshs. 1,514,740,946 up from Kshs. 1,295,089,288 current financial year. This is an increase by Kshs. 375,370,607. The programs include;

- i. Compensation to employees is projected to utilize Kshs. 446,770,757 down from Kshs. 803,72,744 due to the pension arrears allocation.
- ii. Operations and Maintenance is projected at Kshs. 579,970,180 from Kshs. 335,997,595 allocated in the current year estimates, an increment of Kshs. 261,972,594. This committee retained the current FY allocation in reference to the sector Committee report that development programs should be prioritized.
- iii. The department expects to receive Kshs.470 in grants *or advance salary borrowing*. In line with the sector committee report, the amount was reallocated

to clear borrowing of Kshs. 150 Million from retention and the balance to increased Ward Based Projects allocation.

Development estimate is projected at Kshs. 162 million up from Kshs. 155,718,949. This is an increment of Kshs. 6,281,053.

3.13 PUBLIC SERVICE MANAGEMENT AND ADMINISTRATION & OFFICE OF THE COUNTY SECRETARY; OFFICE OF H.E. THE GOVERNOR AND DEPUTY GOVERNOR

Mr. Speaker Sir,

The sector's main goal is to provide leadership and oversight in economic and devolution management, resource mobilization and management; and Inter-governmental relations for a responsive public service.

The department of Public service has a proposed ceiling of Kshs. 1,020,763,735 compared to Kshs. 629,975,388 in the current Financial Year hence again of Kshs. 390,788,347.

Recurrent has a proposed ceiling of Kshs. 653,363,088 compared to Kshs. 615,784,296 in the current financial year translating to a gain of Kshs. 37,578,792.

On **development**, the proposed ceiling is Kshs. 367,400,647 compared to Kshs. 14,191,092 in the current year translating to a gain of Kshs. 353,209,555.

The programs captured are;

Recurrent

- Personnel costs Kshs. 256,867,492
- Operations and maintenance Kshs. 50,558,978
- Medical cover Kshs. 200,000,000
- Cleaning and security services Kshs. 55,436,180
- Office rent Kshs. 15,099,353
- Pending bills Kshs. 23,629,740
- Public participation Kshs. 4,271,345
- Civic Education of National events Kshs. 10,000,000
- KDSP Kshs. 37,500,000

Development

- Institutional development Kshs. 14,900,647
- KDSP level 2 Kshs. 352,500,000

ICT

- ICT management Kshs. 10,000,000

3.13.1 Office of the County Secretary

The proposed ceiling for the office of the County Secretary is Kshs. 40,800,000 compared to Kshs. 32,699,996 in the current year, hence a gain of Kshs. 8,100,004.

The programmes captured are:

- Training and development CS and HRM and Records Kshs. 3,600,000
- General Administration services Records Kshs. 5,000,000
- General Administration services CS Kshs. 26,200,000
- General Administration services Human Resource directorate Kshs. 6,000,000

The personnel emoluments have also been consolidated and captured under the County Secretary ceiling.

3.13.2 Office of the County Attorney

The proposed ceiling for the office of the County Attorney is Kshs. 56,809,154 compared to Kshs. 41,000,852 in the current year hence a gain of Kshs. 15,808,302. The programmes captured are;

- Training and development Kshs. 10,000,000
- Legal fees Kshs. 8,500,000
- General Administration and services Kshs. 10,800,000
- Pending bills Kshs. 36,509,154

3.13.3 Governors and the Deputy Governor

The office of the Governor and the DG has a proposed ceiling of Kshs. 740,311,902 compared to Kshs. 762,301,080 in the current year, hence a loss of Kshs. 21,989,178.

The final ceiling will be recommended by the CRA and considered by senate.

CHAPTER FOUR

4.0 COMMITTEE'S OBSERVATIONS, RECOMMENDATIONS AND CONCLUSION ON THE PROPOSED CFSP, 2025

4.1 OBSERVATIONS

The Committee made the following observations;

- 1) The County own source revenue has been projected at Kshs. 1,487,887,213; Local revenue Kshs. 671,057,448 and AIA Kshs. 816,829,765 compared to Kshs. 870,370,184 and Kshs. 648,089,121 respectively in the 1st Supplementary Budget FY 2024/25 translating to a reduction of Kshs. 199.3 milion in local revenue and an increase of Kshs. 168.7 million on AIA projection.
- 2) The 1st Supplementary Budget FY 2024/25 and County Fiscal Strategy Paper 2025 were submitted and tabled simultaneously, despite the fact that the outcomes of the approved allocations in the 1st Supplementary Budget significantly impact the County Fiscal Strategy Paper.
- 3) In this CFSP the ceiling of the Ward Based Projects is projected downwards to Kshs. 15million per ward from Kshs. 25 million in the current financial year.
- 4) Departments have not demonstrated full disclosure regarding donor support and grants when establishing their budget ceilings. Several grants provided as in-kind contributions, such as those from health partners, Zizi Afrique, and Rotary contributions to Education, have not been properly quantified and incorporated into the departmental budget ceilings.
- 5) The County Government has proposed allocating funds to Bungoma Water and Sewerage Company (BWASCO) for the first time without knowledge of the company's financial position. The County Assembly has not yet received BWASCO's financial statements.
- 6) 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.

- 7) The consolidation of personnel emoluments amounting to Kshs. 6,060,844,150 under the Office of the County Secretary represents a significant administrative restructuring. This centralization will simplify oversight and establish a unified system for monitoring and controlling the county's substantial personnel budget..
- 8) The Continued declaration of variations on flagship projects highlight the ineffective practices of public works directorate, particularly in preparing bills of quantities and overseeing construction, which results in avoidable modifications and substandard quality of work.
- 9) Despite the Youth and Sports policies having been approved, there is insufficient funding allocated to youth and sports initiatives needed to implement these policies effectively. The sector is prioritizing infrastructure projects ("brick and mortar") at the expense of supporting actual youth sports activities and programs.
- 10) This Committee observes that development is unevenly concentrated in certain regions, neglecting others. Flagship projects are not equitably distributed throughout the county.

4.2 RECOMMENDATIONS

The Committee makes the following recommendations;

1. **THAT**, as the County endeavors to implement realistic revenue projections, the County Treasury should establish attainable revenue targets. The Treasury should institute quarterly revenue monitoring with variance analysis to identify specific drivers behind these changes. This approach will help determine if these represent long-term trends requiring strategic repositioning.
2. **THAT**, the County Treasury should adhere to a clear sequence of processing documents where the 1st Supplementary Budget is fully approved and its fiscal implications thoroughly analyzed before the County Fiscal Strategy Paper is finalized and tabled. This sequencing would ensure that the County Fiscal Strategy

Paper accurately reflects the fiscal realities created by supplementary budget allocations, leading to more coherent and realistic financial planning.

3. **THAT**, the Ward Based Project allocation has been enhanced by Kshs. 15 million translating to 30 million per ward hence a ceiling of Kshs. 1,350,000,000. The ward based projects for wards in the 2 municipalities should not be implemented by the municipalities but by the respective sectors.
4. **THAT**, the County Government should establish a comprehensive grants and donor support disclosure framework in accordance with Section 138(2) of the Public Finance Management Act, 2012, which requires full disclosure of all grants and donations received by County Government entities as mandated by Regulation 74(1) of the PFM (County Governments) Regulations, 2015, which states that all grants and donations must be disclosed and appropriately accounted for. The County Treasury should develop standardized valuation guidelines for in-kind contributions in line with Regulation 74(4) of the PFM (County Governments) Regulations, 2015, which requires proper record-keeping and accounting for all forms of assistance, and Section 163 of the PFM Act which emphasizes transparent reporting of all financial matters including external support. All grants, including in-kind contributions, should be incorporated into the departmental budget ceilings and appropriations as required by Section 109(2)(b) of the PFM Act, which mandates the inclusion of all sources of revenue in budget estimates and ceilings.
5. **THAT**, the County Government should ensure BWASCO company submits comprehensive financial statements pursuant to PFM Regulations 201 to enable the County Assembly to determine the company's financial health, existing liabilities, revenue streams, and capacity to efficiently utilize additional public funds.
6. **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.

7. **THAT**, consolidation of personnel emoluments should be done with clear budgetary implications for each department. Proper reporting should ensure transparency, and accountability mechanisms should be put in place to monitor spending under the new consolidated system. There should be a clear accountability structures between the Office of the County Secretary and individual departments to ensure departmental autonomy in personnel management is maintained while benefiting from centralized budget control. Accounting officers must approve monthly payrolls before payments are done. However, basing on the 1st Supplementary Budget FY 2024/25 that revealed an over budgeting of Kshs. 178 million, personnel emolument allocations will depend on the payroll cleansing report.
8. **THAT**, there should be fair distribution of flagship projects across the county.
9. **THAT**, while sporting infrastructure development is important, it should not come at the expense of funding other programs that directly engage youth in sports. The department of Youth and Sports should be allocating funds for youth and sports activities, training programs and community-level initiatives. Additionally, public-private partnerships or collaboration with non-governmental organizations could be explored to maximize resources and reach a broader audience.
10. **THAT**, this Committee strongly advocates for the establishment of an independent Public Works Directorate with its own dedicated budget. This strategic restructuring will empower the directorate to support infrastructural projects across all departments with greater efficiency and effectiveness. A segment of this critical funding should be derived from bill one revenues. Plans should be put in place to elevate this mandate into a sector with its own accounting officer since its mandate goes beyond Roads management.

CONCLUSION

Mr. Speaker Sir, Section 117(7) of PFM Act, 2012 requires that the County Treasury considers the recommendations made by the County Assembly when finalizing the budget proposal for the financial year concerned. The law therefore obligates CEC- Finance to take the above recommendations into consideration as he prepares the budget estimates for 2025/26 which should be submitted as per the legal provisions.

4.3 COMMITTEES' RECOMMENDED SECTOR CEILINGS FOR FY 2025/26

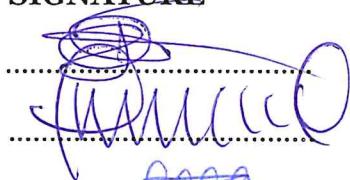
Mr. Speaker Sir, below are the Committees' recommended sector Ceilings for FY 2025/26. **(Annexed)**

ANNEXTURES

- 1. BUDGET AND APPROPRIATIONS COMMITTEE'S PROPOSED DECREASES AND INCREASES ON CFSP, 2025**
- 2. BUDGET AND APPROPRIATIONS COMMITTEE'S PROPOSED DEPARTMENTAL BUDGET CEILINGS**
- 3. PUBLIC PARTICIPATION REPORT**

ADOPTION SCHEDULE

We the undersigned members of the Budget and Appropriations Committee append our signatures adopting this report on the County Fiscal Strategy Paper FY 2025/26 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. Miliah Masungo | 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 |  |

COUNTY ASSEMBLY OF BUNGOMA
COUNTY FISCAL STRATEGY PAPER, 2025/26
BUDGET COMMITTEES' PROPOSED DECREASES AND INCREASES ON DEPARTMENTAL

WARD BASED

| RECURRENT (PROGRAMMES) | ALLOCATION | DECREASE | INCREASE |
|-------------------------------|-------------------|-----------------|----------------------|
| WARD BASED | 675,000,000 | | 1,350,000,000 |
| | | | |
| Sub-total | | - | 1,350,000,000 |

AGRICULTURE

| RECURRENT (PROGRAMMES) | ALLOCATION | DECREASE | INCREASE |
|---------------------------------|-------------------|--------------------|-----------------|
| Compensation to employees | | 329,804,797 | |
| | | | |
| Sub-total | | 329,804,797 | 0 |
| | | | |
| DEVELOPMENT (PROGRAMMES) | ALLOCATION | DECREASE | INCREASE |
| ward based project | | 49,408,879 | |
| | | | |
| Sub-total | | 49,408,879 | 0 |

EDUCATION

| RECURRENT (PROGRAMMES) | ALLOCATION | DECREASE | INCREASE |
|---------------------------------|-------------------|----------------------|-----------------|
| Compensation to employees | | 1,229,210,911 | |
| | | | |
| Sub-total | | 1,229,210,911 | 0 |
| | | | |
| DEVELOPMENT (PROGRAMMES) | ALLOCATION | DECREASE | INCREASE |
| ward based project | | 58,852,931 | |
| | | | |
| Sub-total | | 58,852,931 | 0 |

HEALTH

| RECURRENT (PROGRAMMES) | ALLOCATION | DECREASE | INCREASE |
|---------------------------------|-------------------|----------------------|-----------------|
| Compensation to employees | | 2,992,716,958 | |
| | | | |
| Sub-total | | 2,992,716,958 | 0 |
| | | | |
| DEVELOPMENT (PROGRAMMES) | ALLOCATION | DECREASE | INCREASE |
| ward based project | | 40,534,469 | |
| | | | |
| Sub-total | | 40,534,469 | 0 |

SANITATION

| RECURRENT (PROGRAMMES) | ALLOCATION | DECREASE | INCREASE |
|-------------------------------|-------------------|-----------------|-----------------|
| Compensation to employees | | 941,825 | |

| | | | |
|------------------|--|----------------|----------|
| Sub-total | | 941,825 | 0 |
| | | | |

ROADS

| RECURRENT (PROGRAMMES) | ALLOCATION | DECREASE | INCREASE |
|---------------------------------|-------------------|--------------------|-----------------|
| Compensation to employees | | 88,299,520 | |
| | | | |
| Sub-total | | 88,299,520 | 0 |
| | | | |
| DEVELOPMENT (PROGRAMMES) | ALLOCATION | DECREASE | INCREASE |
| ward based project | | 388,377,006 | |
| Sub-total | | 388,377,006 | 0 |

TRADE

| RECURRENT (PROGRAMMES) | ALLOCATION | DECREASE | INCREASE |
|---------------------------------|-------------------|-------------------|-----------------|
| Compensation to employees | | 31,816,648 | |
| Sub-total | | 31,816,648 | 0 |
| | | | |
| DEVELOPMENT (PROGRAMMES) | ALLOCATION | DECREASE | INCREASE |
| ward based project | | 35,950,884 | |
| Sub-total | | 35,950,884 | 0 |

LANDS

| RECURRENT (PROGRAMMES) | ALLOCATION | DECREASE | INCREASE |
|---------------------------------|-------------------|-------------------|-----------------|
| Compensation to employees | | 33,700,364 | |
| Sub-total | | 33,700,364 | 0 |
| | | | |
| DEVELOPMENT (PROGRAMMES) | ALLOCATION | DECREASE | INCREASE |
| ward based project | | 15,470,256 | |
| Sub-total | | 15,470,256 | 0 |

HOUSING

| RECURRENT (PROGRAMMES) | ALLOCATION | DECREASE | INCREASE |
|-------------------------------|-------------------|------------------|-----------------|
| Compensation to employees | | 8,796,629 | |
| Sub-total | | 8,796,629 | 0 |
| | | | |

TOURISM & ENVIRONMENT

| RECURRENT (PROGRAMMES) | ALLOCATION | DECREASE | INCREASE |
|-------------------------------|-------------------|-------------------|-----------------|
| Compensation to employees | | 43,978,134 | |
| Sub-total | | 43,978,134 | 0 |

WATER & NATURAL RESOURCES

| RECURRENT (PROGRAMMES) | ALLOCATION | DECREASE | INCREASE |
|---------------------------------|-------------------|-------------------|-----------------|
| Compensation to employees | | 45,853,074 | |
| Sub-total | | 45,853,074 | 0 |
| DEVELOPMENT (PROGRAMMES) | ALLOCATION | DECREASE | INCREASE |
| ward based project | | 86,405,576 | |
| Sub-total | | 86,405,576 | 0 |

GENDER & CULTURE

| RECURRENT (PROGRAMMES) | ALLOCATION | DECREASE | INCREASE |
|-------------------------------|-------------------|-------------------|-----------------|
| Compensation to employees | | 51,249,091 | |
| Operation & Maintainace | | 6,300,000 | |
| Sub-total | | 57,549,091 | 0 |

YOUTH & SPORTS

| RECURRENT (PROGRAMMES) | ALLOCATION | DECREASE | INCREASE |
|---------------------------------|-------------------|-------------------|-------------------|
| Compensation to employees | | 10,376,226 | |
| youth affairs (1M per Ward) | | | 45,000,000 |
| Sub-total | | 10,376,226 | 45,000,000 |
| DEVELOPMENT (PROGRAMMES) | ALLOCATION | DECREASE | INCREASE |
| infrastructure devt | | 21,132,921 | |
| Sub-total | | 21,132,921 | 0 |

FINANCE & ECONOMIC PLANNING

| RECURRENT (PROGRAMMES) | ALLOCATION | DECREASE | INCREASE |
|-------------------------------|-------------------|----------------------|-----------------|
| Compensation to employees | | 446,770,757 | |
| salary loan repayment | | 470,000,000 | |
| O&M increase | | 261,972,594 | |
| Sub-total | | 1,178,743,351 | 0 |

PUBLIC SERVICE MANAGEMENT

| RECURRENT (PROGRAMMES) | ALLOCATION | DECREASE | INCREASE |
|-------------------------------|-------------------|--------------------|-----------------|
| Compensation to employees | | 256,867,491 | |
| Sub-total | | 256,867,491 | 0 |

COUNTY SECRETARY

| RECURRENT (PROGRAMMES) | ALLOCATION | DECREASE | INCREASE |
|-------------------------------|-------------------|-----------------|-----------------|
| Compensation to employees | | | 6,060,844,150 |

| | | | |
|------------------|--|------------------|----------------------|
| O&M | | 8,100,000 | |
| Sub-total | | 8,100,000 | 6,060,844,150 |

GOVERNOR`S OFFICE

| RECURRENT (PROGRAMMES) | ALLOCATION | DECREASE | INCREASE |
|-------------------------------|-------------------|--------------------|-----------------|
| Compensation to employees | | 474,198,202 | |
| O&M | | 10,000,000 | |
| Sub-total | | 484,198,202 | 0 |

COUNTY PUBLIC SERVICE BOARD

| RECURRENT (PROGRAMMES) | ALLOCATION | DECREASE | INCREASE |
|-------------------------------|-------------------|-------------------|-----------------|
| Compensation to employees | | 11,639,495 | |
| Sub-total | | 11,639,495 | 0 |

COUNTY ASSEMBLY

| RECURRENT (PROGRAMMES) | ALLOCATION | DECREASE | INCREASE |
|---------------------------------|-------------------|-----------------|-------------------|
| | | | |
| | | | |
| Sub-total | | 0 | 0 |
| DEVELOPMENT (PROGRAMMES) | ALLOCATION | DECREASE | INCREASE |
| infrastructure development | | | 52,881,488 |
| Sub-total | | 0 | 52,881,488 |

| | | |
|---------------|----------------------|----------------------|
| TOTALS | 7,508,725,638 | 7,508,725,638 |
|---------------|----------------------|----------------------|

| Name of Sector | TREASURY CFSP, 2025 ALLOCATION | | | COMMITTEES RECOMMENDED AMENDMENTS | | | COMMITTEES RECOMMENDED DEPARTMENTAL CFSP, 2025 CEILINGS | | |
|---|--------------------------------|----------------------|-----------------------|-----------------------------------|---------------|----------------------|---|-----------------------|---------------|
| | RECURRENT | DEVELOPMENT | TOTAL | RECURRENT | DEVELOPMENT | TOTAL | RECURRENT | DEVELOPMENT | TOTAL |
| Agriculture, Livestock, Fisheries, Irrigation and Cooperative Development | 380,863,202 | 471,044,761 | 851,907,963 | -329,804,797 | -49,408,879 | -379,213,676 | 51,058,405 | 421,635,882 | 472,694,287 |
| Education and Vocational training | 1,325,706,863 | 198,105,965 | 1,523,812,828 | -1,229,210,911 | -58,852,931 | -1,288,063,842 | 96,495,952 | 139,253,034 | 235,748,986 |
| Youth and Sports | 18,868,467 | 52,129,665 | 70,997,532 | 34,623,774 | -211,132,921 | 13,490,853 | 53,492,241 | 30,996,144 | 84,488,385 |
| Health | 3,984,781,598 | 243,963,801 | 4,228,745,399 | -2,992,716,958 | -40,534,469 | -3,033,251,427 | 992,064,640 | 203,429,332 | 1,195,493,972 |
| Public Administration and ICT | 653,363,088 | 366,165,910 | 1,019,528,998 | -256,867,491 | 0 | -256,867,491 | 396,495,597 | 366,165,910 | 762,661,507 |
| Office of the County Secretary and ICT | 40,800,000 | 0 | 40,800,000 | 6,052,744,150 | 0 | 6,052,744,150 | 6,093,544,150 | 0 | 6,093,544,150 |
| Sub-County Administration | 8,472,553 | 0 | 8,472,553 | 0 | 0 | 8,472,553 | 0 | 8,472,553 | 8,472,553 |
| Roads and Public Works | 129,058,913 | 1,033,027,396 | 1,162,086,309 | -88,299,520 | -388,377,006 | -476,676,526 | 40,759,393 | 644,650,390 | 685,409,783 |
| Trade, Energy and Industrialization | 96,708,965 | 318,479,427 | 415,188,392 | -31,816,648 | -35,950,884 | -67,767,532 | 64,892,317 | 282,528,543 | 347,420,860 |
| Lands, Urban and Physical Planning | 62,520,676 | 86,447,421 | 148,968,097 | -33,700,364 | -15,470,256 | -49,170,620 | 28,820,312 | 70,977,165 | 99,797,477 |
| Kimilili Municipal Board | 45,340,318 | 87,095,957 | 132,436,275 | 0 | 0 | 0 | 45,340,318 | 87,095,957 | 132,436,275 |
| Bungoma Municipal Board | 39,248,371 | 118,392,027 | 157,640,398 | 0 | 0 | 0 | 39,248,371 | 118,392,027 | 157,640,398 |
| Housing | 49,922,727 | 381,758,177 | 431,680,904 | -8,796,629 | 0 | -8,796,629 | 41,126,098 | 381,758,177 | 422,884,275 |
| Sanitation | 1,310,768 | 10,659,433 | 11,970,201 | -941,825 | 0 | -941,825 | 368,943 | 10,659,433 | 11,028,376 |
| Tourism and Environment | 71,581,083 | 566,288,888 | 637,869,971 | -43,978,134 | 0 | -43,978,134 | 27,602,949 | 566,288,888 | 593,891,837 |
| Water and Natural Resources | 106,168,748 | 650,374,376 | 756,543,124 | -45,853,074 | -86,405,576 | -132,258,650 | 60,315,674 | 563,968,800 | 624,284,474 |
| Gender and Culture | 68,825,615 | 33,459,390 | 102,285,005 | -57,549,091 | 0 | -57,549,091 | 11,276,524 | 33,459,390 | 44,735,914 |
| Finance and Economic Planning | 1,514,740,946 | 162,000,000 | 1,676,740,946 | -1,178,743,351 | 0 | -1,178,743,351 | 335,997,595 | 162,000,000 | 497,997,595 |
| Governor's Office | 700,703,452 | 0 | 700,703,452 | -484,198,202 | 0 | -484,198,202 | 216,505,250 | 0 | 216,505,250 |
| Office of the Deputy Governor | 39,608,450 | 39,608,450 | 0 | 0 | 0 | 0 | 39,608,450 | 0 | 39,608,450 |
| County Public Service Board | 52,326,279 | 16,819,222 | 69,145,501 | -11,639,495 | 0 | -11,639,495 | 40,686,784 | 16,819,222 | 57,506,006 |
| Office of the county attorney | 56,809,154 | 0 | 56,809,154 | 0 | 0 | 0 | 56,809,154 | 0 | 56,809,154 |
| County Assembly | 966,226,051 | 190,000,000 | 1,159,226,051 | 0 | 52,881,488 | 52,881,488 | 969,226,051 | 242,881,488 | 1,212,107,539 |
| Ward Based Project | | 0 | 1,350,000,000 | | 1,350,000,000 | | | | |
| Total | 10,416,956,287 | 4,986,211,216 | 15,403,167,503 | -706,748,566 | 0 | 9,710,207,721 | 5,692,959,782 | 15,403,167,503 | |
| Component percentage | 67.63 | 32.37 | 100 | | | | 63.04 | 36.96 | 100 |