

## **RECOMMENDATIONS BY SECTORAL COMMITTEES ON THE ANNUAL BUDGET ESTIMATES FY 2025/2026**

### **1. Committee On Agriculture, Livestock, Fisheries, Irrigation and Cooperative Development**

THAT, the sum of Kshs. 72,053,339 that has been processed and is on Internet Banking (IB) should be cleared. Moreover, the department should be allocated more funds to pay the outstanding pending Bill of Kshs. 53,396,269.

#### **Agriculture and Irrigation**

1. THAT, the Farm Input Support Programme (FISP) allocation of Kshs. 184.5M should be enhanced to Kshs.369 M to increase distribution to 1000 beneficiaries per ward (to cater for purchase of fertilizer, purchase of certified crop seeds and Transportation)
2. THAT, the allocation for pending Bills should be increased to cater for pending bills for the department and for Mabanga ATC and AMC.
3. THAT, the allocation on Fuel oil and lubricants should be increased to Kshs. 4M to enhance smooth operations of field officers.
4. THAT, routine maintenance of vehicles and other transport allocation should be increased to Kshs. 2.7M.
5. THAT, Kshs. 9.5M should be allocated for Policy, Legal and Regulatory frameworks to enable the department finalize on policies, Bills and regulations such as the Bungoma County Agricultural Inputs, services and equipment support Bill, Bungoma County Food safety Bill and the Bungoma County Agricultural Institutions Bill.
6. THAT, the allocation towards Trade shows and exhibitions should be enhanced to Kshs. 4M to enable the department/County to hold the Bungoma ASK Agricultural show.
7. THAT, allocation towards Mabanga ATC should be enhanced by Kshs. 20M for the department to carry out development programs and begin the process of revamping the institution.

## **Livestock and Fisheries**

1. THAT, Kshs. 10M should be allocated towards Policy, Legal and regulatory frameworks to enable the department finalize the Bungoma County Livestock saleyard Bill, Bungoma County Animal Welfare Policy and Bungoma County Livestock Policy.
2. THAT, the allocation for Fuel and Lubricants should be enhanced to Kshs. 3M to enhance smooth operations for field officers.
3. THAT, Routine Maintenance of vehicles with an allocation of Kshs. 840,000 should be increased to Kshs. 2.5M to enable the department in carrying out routine maintenance for its vehicles.
4. THAT, the department of Livestock and Fisheries should be allocated Funds for payment of pending Bills.
5. THAT, the allocation for veterinarian supplies and materials should be enhanced to Kshs. 6M to cater for the Artificial Insemination (AI) programme and Procurement of vaccines and other veterinarian supplies for disease and vector control to Kshs. 10M respectively.
6. THAT, Chwele Fish Farm should be allocated more funds to enable the department develop the Institution by increasing fingerling production through purchase of brood stock, fish feeds and Infrastructure development.

## **Cooperative Development**

1. THAT, the allocation towards the department of Cooperative development should be enhanced for the department to carry out its planned development programmes for the FY 2025/2026 such as; equipping of Nadafa and Kitinda Cooperative Societies (Kshs. 8M), Provide infrastructural support to Cherwet, Muyai, Somida and Wabukhonyi Farmers Cooperative Societies (12M), Construction of milk coolers and Coffee warehouses across the County.
2. THAT, an allocation of Kshs. 7.2M should be made towards Policy, Legal and regulatory Framework to enable the department to finalize the Bungoma County Cooperatives Development Fund Regulations which aims to provide a Funding Framework for Cooperatives in the County.

3. THAT, the allocation towards Purchase of certified crop seed should be increased to Kshs. 10M to enable the department to supply coffee seeds for nursery establishment to coffee cooperative societies for farmers across the County.
4. THAT, Fuel oil and Lubricants allocation should be increased to Kshs. 4M to enable the department carry out field operations.

## **2. Education and Vocational Training Committee**

1. **That**, Ksh. 180 Million (4M per ward) For Education Support Scheme previously under Bursaries must be brought back to the Department of Education and Vocational Training to be used for ECDE, VTCs, Home Craft and Child Care development and Support.
2. **That**, Funds allocated for promotion and recruitment of ECDE and VTCs Teachers and Instructors must be re-allocated from the County Secretary back to the Department of Education and Vocational Training for Implementation.
3. **That**, Ksh.100 M for ECDE development under the KDSP Program domiciled in Public Administration be transferred to the Department of Education for Construction of an ECDE Classroom and 2 Toilets at Ksh. 2.2 M per Ward.
4. **That**, Ksh. 32.5 M for VTC Development under the KDSP Program domiciled in Public Administration should be transferred to the Department of Education and Vocational Training for Improvement of VTCs across the 45 Wards.
5. **That**, Ksh. 20 M under the Flagship projects allocated for Model ECDE Centers in Sirisia and Tongaren Sub Counties to be Re-allocated towards construction of ECDE Centers in Wards that don't have the facilities.
6. **That**, the Liaison Committee to review the Allocation of Ksh. 25million for construction of VTCs to Ensure Equitable distribution in all the Wards.
7. **That**, the Policy for School Feeding Program should be fast tracked and approved by the County Assembly to enable more funds to be Allocated for Sustainability and Effectiveness. As the 30M allocated is not sustainable.
8. **That**, the allocation for Supplier should be increased to cater for the large amount of the pending bills.

### **3. Health and Sanitation**

1. The department should regularly submit detailed reports on staff exits to facilitate effective tracking and timely reallocation of salary budgets, ensuring no funds remain idle or misapplied.
2. The allocated Kshs. 20.5 million is directed to the Webuye Outpatient Block project as planned. A phased funding strategy should be developed to cover the remaining balance of the Kshs. 81 million contract sum.
3. The department should submit comprehensive work plans for all grants and donor-funded programs for FY 2025/26 to promote transparency, accountability, and timely implementation of supported activities.
4. The Kshs. 119 million development allocation should be restored in line with the approved CFSP to support critical interventions, including:
  - AMREF DIB. co-fund Kshs.90million (2 million per ward)  
MOU should be submitted.
  - Complete the construction of the radiology unit at BCRH at Kshs.10million to allow key installations; MRI, CT Scan and Xray machines. The project had a contract sum of Kshs. 26.1million, Kshs. 16million was allocated in the supplementary budget hence a balance of Kshs. 10million.
5. Ensure that the county's matching contribution of Kshs. 107.4 million for the Community Health Promoters (CHPs) program is clearly reflected in the consolidated personnel budget.
6. Restore the Kshs 10.6 million development allocation for sanitation as per the CSFP to support the implementation of critical sanitation project submitted by the department.
7. The department supports the Sinoko sub county hospital the same way it supports level 3 hospital by providing specialized supplies.  
Effort will be put in for SHA registration in order to benefit from the reimbursement.

#### **4. Roads, Transport, Infrastructure & Public Works**

1. That the Ward Based Projects budget should be managed under the Department of Roads and Public Works.
2. That the overhaul of other infrastructure and civil works captured under lighting should be captured correctly.
3. That the Fuel and oils allocation of shs.5, 048,820 should be enhanced to enable the Department operate optimally.

#### **5. Trade, Energy and Industrialization**

1. **THAT**, the allocation of electricity expenses should be enhanced for consistent and adequate supply. This will also ensure that there are no pending bills to KPLC
2. **THAT**, the maintenance of street lights function transferred to Roads and public works docket should be reverted back to the department and allocated the enhanced budget of Kshs. 21,372,408.
3. **THAT**, construction of sanitation facilities should be done on need basis. Therefore, the department should focus on one market per Sub County that lacks sanitation facilities. To aid this, the Department should refer to the House resolution on the report on the status of markets in the County which clearly identified markets with sanitation facilities needs in the County.
4. **THAT**, the REREC program should be allocated money to ensure the transformers are installed to benefit more households in the County. Further, the CECM Finance should be summoned to explain why he has failed to release REREC funds to facilitate the installations in the remaining 24 Wards.
5. **THAT**, the department should fast track the construction of CAIP owing to the fact that there is money in the special purpose account.
6. **THAT**, pending bills should be given first charge as provided for in the PFM act, 2012 and therefore should be allocated more funds.

#### **6. Lands, Housing and Municipalities**

1. Approve the reintroduction of the GIS lab allocation to enable the operationalization of the lab using an identified space. Budgetary provisions should cover hardware, software, data and resources, furniture, power and networking, and licensing/documentation.

2. Maintain the allocation for countywide public participation on the valuation roll under development expenditure, as per PFM Regulations 2015, which classify such activities (e.g., feasibility studies and civic education) as development in nature
3. Reallocate the Kshs. 5 million initially earmarked for Webuye Town Hall renovation under the Department of Lands to titling of newly acquired ward-based land parcels.
4. The salary budget has increased despite previous over-budgeting by Kshs. 2,154,538. The department attributes the increase to plans for promoting 10 staff and hiring four new employees.
5. The work plans for KUSP recurrent allocations (Kshs. 8,750,000 and Kshs. 18,500,000) in both municipalities and Housing department were provided.
6. Concerns were raised regarding whether Kanduyi Bus Park project that was fully funded under the first supplementary budget. The department clarified a variation of Kshs. 48 million led to the need for additional funding.
7. Re-evaluate project prioritization in Bungoma Municipality to ensure critical infrastructure projects such as urban road upgrades and wastewater management are not sidelined due to resource constraints. Future budgets should consider balanced allocations based on impact and urgency.
8. The work plan showing a detailed breakdowns of expenditures and transfers related to the KISIP 2 development program was provided

## **7. Tourism, Environment, Water and Natural Resources**

THAT, the allocation towards pending Bills be enhanced to settle the outstanding pending Bills in the department.

### **Tourism and Environment**

1. THAT, the allocation for Domestic travel and subsistence and other transport be enhanced to Kshs. 2M to cater for Field allowance (Kenya magical expo), accommodation, domestic travel and travel costs.
2. THAT, the allocation for plant Insurance be enhanced to Kshs. 2,00,0000( Insurance Budget annexed)
3. THAT, an allocation of Kshs. 20M be allocated towards the purchase of Land for the dumpsite under the department of Tourism and Environment in the FY 2025/2026 budget.

## **Water and Natural Resources**

1. THAT, the allocation for Domestic travel and subsistence and other transportation be enhanced to Kshs. 2M.
2. THAT, the KOICA 111 co-funding be enhanced to Kshs. 30M for the department to meet its obligations as per the grant agreement and for the project to be implemented as per the workplan.
3. THAT, Plant Insurance allocation be enhanced to Kshs.3,500,000(Insurance budget annexed)
4. THAT, an allocation of Kshs. 5M for Fuel and Kshs. 5M for Rig maintenance be provided for in the budget FY 2025/2026.
5. THAT, a sum of Kshs 1.5M be allocated for Water Resources Management Authority (WARMA) Permits in the Budget.
6. THAT, allocation for development of ,Water Policy , Water Bill and its regulations together with regulations of Climate Change Fund of Kshs 13Million be considered in the budget.

## **8. Gender and Culture**

1. THAT, the department's budget be enhanced by Kshs. 51,500,000 to enable it implement its programmes.(Proposed programmes attached)
2. THAT, the Directorate of Special programmes should incorporate the department of Gender and Culture when undertaking programmes related to the department's mandate.
3. THAT, the pending Bills in the department should be given first charge as per the Law.
4. THAT, allocation should be made towards KICOSCA games to enable the department carry out its mandate.
5. THAT, the formulation of Legislations(regulations, policies, bills) in the department should be given allocation to enable the department review the Bungoma County Alcoholic Drinks Control Act, 2015, formulate the Women and Disability empowerment Funds Regulations and other legislations that will guide the department in implementing its programmes.

6. THAT, the following programmes be considered in the Budget as per the departments mandate;

**Mandate: Promotion, Development and Management of Culture, Heritage and Arts in the County**

1. Kshs. 10M for the Cultural and Historical activities(Cultural exchange programs, cultural day celebrations)
2. Kshs. 32M for Cultural and creative industry development(KIKOSCA/EALASCA games and cultural festival events at Sang'alo Cultural Centre)

**Mandate: Promotion of policies and programmes for protection of vulnerable persons**

1. Kshs. 4.5M for the Social Welfare and development events (PLWD participating in talent events and stakeholder engagement and sensitization).

**Mandate: Promotion of Gender Mainstreaming in County policies and programmes**

1. Kshs. 15M for development of Legal frameworks to operationalize Funds (Policies and Regulations)

## **9. Youth and Sports**

1. The Budget committee should consider allocation of Ksh. **12,304,000.00** towards Youth Sensitization and Empowerment. *Annexed workplan*
2. The Budget committee should consider allocation of Ksh **14,920,200** towards sports and talent development as there is no allocation towards Talent development. *Annexed workplan*
3. The Committee should consolidate and reallocate votes on Utilities supplies and services from the departments of Lands, Urban and Physical planning, Health, Office of the County Secretary and Office of the County Attorney to the department of youth and sports to facilitate payment of electricity and water bills at Masinde Muliro Stadium.
4. The Budget Committee should consider an allocation of Ksh. 10,000,000 towards Boards and conferences to facilitate the departmental activities.

## **10. Finance and Economic Planning**

1. The department has been allocated a total of Kshs. 590,997,595 compared to Kshs. 497,997,595 allocated in CFSP which is 18.67% increase (Kshs.93m).

### ***Response***

*The departments' approved CFSP 2025 had no allocation for retention. The annual budget Estimates has a provision of Kshs. 100M as approved by cabinet. (The department had a total reduction of Kshs. 57M across the directorate's programmes and an increment of Kshs. 50M for KRA and Kshs. 100M for retention.)*

2. Emergency funds have been allocated Kshs.100m-has procedure for reimbursement of the fund as per PFM Act 2012 110-115 been followed? Give projects undertaken with the current year allocation.

### ***Response***

*The appropriation of the emergency funds is done during the appropriation of the annual and supplementary budget estimates annually; however, the application of Section 114 of the PFM Act 2012 requires a consultative meeting for legal guidance. The Emergency Act, regulations and Committee are in place and the department has been submitting quarterly reports to the county assembly.*

*Projects done and paid under the emergency fund in the current financial year allocation include:*

1. *Milele –Kitinda bridge in Khalaba/West Nalondo at 25.9m*
2. *Kimabole-Kapkota bridge in Chesikaki at 24.3m*
3. *Kibochi Nasaka box culvert in Luuya Bwake at 9.8m*
4. *Musembe-Sikhendu bridge in Maeni/Kamukuywa at 11.8m*
5. *Councilor Pius Mukhebi Satabicha box culvert in kimilili/Kibingei at 16.06m*  
*Also initiated under the current year allocation is Matifuari box culvert in Naitiri Kabuyefwe at 8.3m*

3. Kshs.20m has been allocated to infrastructure development-specify the works to be undertaken:

### ***Response***

*The allocation is for construction of the perimeter wall and renovation of the revenue offices.*

4. Amount borrowed from the retention account was Kshs.150m, so far only Kshs. 100m has been reimbursed.

**Response**

*The Total Amount borrowed from the retention account for cash management in FY 2023/24 was Kshs. 150M and Kshs 100M has been allocated in the FY 2025/26 budget estimates. The total deficit of Kshs. 50M could not be provided for due to resource constraints. The Liaison Committee should try to source funds and reimburse the amount in full.*

5. purchase of ICT networking has been allocated Kshs.42m broken down as below-

i. Maintenance of revenue system Kshs.25m, what is the total cost of running this system in a year?

**Response**

***The system's annual maintenance fee is Kshs 11M as provided for in the contract.***

***The system supplies and licenses Kshs. 14M.***

ii. Development of Health management Information system Kshs.17m-Allocation in 2023/24 Kshs.33.25m, 2024/25 Kshs.18, 251,584, 2025/26 Kshs. 17m.what is the contract sum of this system? The contract sum according to the department is Kshs.66m yet with the allocation of Kshs.17m, total will be Kshs.68m, an excess of Kshs.2m.

**Response**

FY	contract sum	ALLOCATION	PAYMENT
<i>Contract Sum</i>	<i>65,800,000</i>	<i>0</i>	<i>0</i>
<i>2023/24</i>	<i>0</i>	<i>33,250,000</i>	<i>32,900,000</i>
<i>2024/25</i>	<i>0</i>	<i>10,000,000</i>	<i>0</i>
<i>2025/26</i>	<i>0</i>	<i>17,000,000</i>	<i>0</i>
<i>Total</i>	<i>65,800,000</i>	<i>60,250,000</i>	
<i>Deficit</i>		<b><i>5,550,000</i></b>	

*Note: There was a reduction of Kshs. 8,251,584 in the First supplementary Budget Estimates FY 2024/25.*

- iii. How has this system assisted revenue collection and general operations in hospital facilities? The department acknowledged that the system has many challenges that are yet to be sorted and therefore its benefits are yet to be realized.
- 6. Other Operating Expenses has been allocated Kshs.69m-*KRA accrued penalties*-is this an annual provision? The department explained that the penalties arise from not taxing senior staff members the benefits they enjoy like air time, cars usage, housing etc. Therefore the county will continue accumulating the penalties and interest.

***Response***

*The penalties and interest are as per the demand notices provided, ie PAYE, WVAT, WIT, Wrent, and VAT.*

*KRA Demand Notice and ADR agreement between the county and KRA provided.*

- 7. The County owes KPLC Kshs.35.2m yet there is an allocation for electricity in every department, additionally there is an allocation for streetlights under Trade ( now under Roads & Public Works) The department said they are not aware of the shift from Trade to Roads. Roads department also is not aware that this money is for lighting instead they claim it is for maintenance of rural roads yet these has been allocated Kshs.33m in the budget. The Liaison committee should confirm the actual use of this money allocated. Moreover, under Trade it was just Kshs.10m and not the Kshs.21m allocated.

***Response***

***The roads department was erroneously allocated Kshs. 21,272,408 for street lighting framework as indicated in their programme-based budget and listed in their projects. The money should be moved to the department of Trade.***

- 8. Under SPCU Directorate -Hospitality Supplies and Services has been allocated Kshs.9, 232,110 compared to Kshs.3, 232,110 current year, why the increase? The department submitted that the increase was due to increased ward based allocation necessitating increase on this vote due to increased activities.
- 9. Under Revenue Directorate- Hospitality Supplies and Services has been allocated Kshs.7,370,100 compared to Kshs.2,370,100 current financial year (catering services Kshs.750,000,boards and conferences Kshs.6,620,000)The money should

be channeled to revenue enhancement measures and not hospitality.

**Response**

*The County has committed to achieve its estimated local revenue targets by enforcing its revenue enhancement measures including establishment of the revenue steering committee and the increase is for facilitation of revenue enhancement activities to be undertaken by the revenue steering and cess committees.*

10. According to CFSP, the agreement with the County Government is to allocate Kshs.215.7m towards pension arrears yet only Kshs.100m has been allocated According to Budget circular on prudent management of fiscal risk No.10, breach of contract due to non-payment may be costly since it attracts penalties and interest

**Response**

*The department had an allocation of Kshs. 215,720,414 in the draft CFSP 2025 which was removed during the approval of the Document by the County Assembly. However, the cabinet approved annual budget has an allocation of Kshs 100M domiciled in the office of the County Secretary which has been mandated to handle personnel emoluments matters.*

S/N O	Name of the Scheme	Local Authorities Provident Fund (LAPFUND)	LAPTRUST (CPF)	TOTAL
	FY 2023/24	47,500,000		47,500,000
1	FY 2024/25	237,367,448	71,238,744.45	308,606,192
2	FY 2025/26	196,169,043	19,551,371.45	215,720,414
3	FY 2026/27	84,867,448	19,551,371.45	104,418,819
	<b>Total</b>	<b>565,903,938.45</b>	<b>110,341,487.35</b>	<b>676,245,425.8</b>

**11. Public Service Management and Administration**

1. That the allocation on provision of medical insurance should be enhanced with Kshs. 199, 721, 288 to sufficiently cater for this and avoid suspension of the services to employees.
2. That, Kshs. 10 million under the recurrent budget for the ICT Directorate should be enhanced to Ksh. 30 million to facilitate the effective implementation of its activities
3. That an additional allocation of Ksh.15m to at least Kshs.20 Million should be provided to help the department undertake the various planned activities under KDSP II.
4. That the Shs. 3,993,696 which has been provided for in this budget to pay part of the pending bills should be enhanced to atleast Ksh.10m.
5. That Kshs. 6 Million should be budgeted for the registration, paying for the booths and facilitation of key stakeholders.

## **OFFICE OF THE COUNTY SECRETARY**

1. That, Kshs. 215,488,968.17 should be provided for to enable officers who have left the service be paid the arrears.
2. That the intents should be submitted to Liaison Committee for scrutiny before approval of the budget.
3. That the arrears from August 2022 to June 2023 amounting to **Kshs. 40.7 million** on gratuity should be budgeted for to pay officers who have left the service.
4. That the outcome of the meeting from 26th to 28th May 2025 to identify those former casuals willing to be absorbed should be communicated to the County Assembly immediately to enable proper planning and informed decision-making on the budget.
5. That additional funding of Ksh 2million be allocated to effectively undertake the payroll cleansing. Further, the Committee recommends that outcome reports from the payroll cleansing be tabled before the County Assembly for scrutiny and for proper budgeting.

## **OFFICE OF THE COUNTY ATTORNEY**

1. The Committee recommends that the Office of the County Attorney's budget is enhanced by Kshs.157 Million, for effective and efficient operations of the office that plays a crucial part in supporting all other departments on legal matters in the County Government in carrying out their functions. The proposed activity costing and itemized budget for the office is herein attached for consideration.
2. **That** an addition of Kshs. 45,637,233 should be allocated to reduce the pending bills under legal fees.

#### **OFFICE OF H.E. THE GOVERNOR**

1. That the allocation on purchase of office furniture in the Office of the Governor at Masinde Muliro Stadium was declined by the Committee.
2. That a Policy to guide the programmes and activities under special programmes should be fast tracked and tabled to the County Assembly before the FY 2025/2026 for consideration and approval. This will guide implementation of the programmes.
3. That the allocated funds related to participation in LREB activities be reallocated to the Domestic Travels vote heads since the LREB Bill was rejected by the County Assembly.

#### **12. Committee on Labour Relations Member Services and Facilities Committee**

1. **That**, the Budget committee should consider an additional of Ksh **6,371,225** to the County Public Service Board to facilitate statutory requirements on Wealth declaration of income, assets and liabilities.
2. **That**, the Budget Committee should allocate the full amount of Ksh 36,478,977 for construction of the CPSB administration block to facilitate execution within period in the signed contract
3. **That**, the committee should consider allocating funds to equipping of the gym at the county Assembly