

**COUNTY GOVERNMENT OF BUNGOMA**



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

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COUNTY ASSEMBLY BUDGET OFFICE  
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**CONSOLIDATED ANALYSIS OF THE ANNUAL BUDGET FY 2026/27  
~MWANANCHI VERSION~**

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

**MAY 2026**

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## **FOREWORD**

The preparation and presentation of the Consolidated Annual Budget Analysis for the Financial Year 2026/2027 by the County Assembly Budget Office marks a pivotal step in promoting fiscal transparency, accountability, and prudent financial management in Bungoma County. This report provides a comprehensive review of the county's proposed budget, highlighting key allocations, strategic priorities, and areas requiring enhanced oversight.

This analysis comes at a time when both national and global economic landscapes remain volatile, influenced by geopolitical tensions, supply chain disruptions, persistent project variations and climate related uncertainties. It is within this challenging context that the Bungoma County Government has a budget, which aims to balance developmental aspirations with the urgent need for fiscal discipline. The budget totals Kshs. 16.91 billion, representing a significant increase from the previous fiscal year, with a notable allocation of Kshs. 11.73 billion to recurrent expenditure and Kshs. 5.17 billion to development.

This analysis raises concerns about the sustainability and execution of ward-based projects, the realism of local revenue projections and the underfunding of critical sectors such as sanitation and youth empowerment. The Budget Office also emphasizes the need for detailed supporting documentation to facilitate meaningful scrutiny and informed debates especially in regards to personnel costing, identification of Ward Based Projects and legitimate pending bills to guide appropriation.

In conclusion, this document serves not only as an evaluative tool but also as a guiding framework for stakeholders; legislators, civil society, and citizens, to engage constructively in the budget process. By shedding light on the strengths and gaps within the proposed budget, we hope to foster a more inclusive, effective and accountable public financial management system in Bungoma County.

**CHARLES WANJALA WAFULA**

**CLERK, COUNTY ASSEMBLY OF BUNGOMA**

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## CHAPTER ONE

### INTRODUCTION

The FY 2026/27 budget projects total revenue of Kshs. 16.91 billion, compared to the CFSP 2026 projection of Kshs. 15,609,415,275, resulting in a positive variance of Kshs. 1.30 billion (8.3%). The table below shows comparison between the CFSP 2026 and Annual budget estimates submitted to the Assembly.

#### 1.1 Summary Table

<b>Revenue Stream</b>	<b>CFSP 2026 (Kshs.)</b>	<b>FY 2026/27 Budget (Kshs.)</b>	<b>Variance (Kshs.)</b>	<b>Variance (%)</b>	<b>Performance Interpretation</b>
Equitable Share	11,982,415,701	11,982,415,701	0	0.0%	No deviation
Conditional Grants – National Govt	34,500,000	33,500,000	(1,000,000)	(2.9%)	Aligned to the CGAAB 2026
Conditional Grants – Development Partners	1,632,676,050	2,179,580,224	<b>+546,904,174</b>	<b>+33.5%</b>	New grants as per the CGAAB 2026
Own Source Revenue (AIA)	1,359,823,524	1,888,432,329	<b>+528,608,805</b>	<b>+38.9%</b>	Overperformance (projected)
Finance Act Revenue	600,000,000	825,865,486	<b>+225,865,486</b>	<b>+37.6%</b>	Improved projections
<b>Total Revenue</b>	<b>15,609,415,275</b>	<b>16,909,793,740</b>	<b>+1,300,378,465</b>	<b>+8.3%</b>	Above CFSP target

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**Notes.**

- Equitable share remains same as projected in the CFSP 2026
- Conditional grant from National Govt-Kelclop reduced from Kshs. 34.5 million to 33.5 million as per the proposed CGAAB 2026
- Conditional grant from development partners changes of Kshs. 546.9 million majorly caused by:
  - ✓ Re-introduction of KOICA grant of Kshs. 500 million
  - ✓ Introduced BREHS grant health (Building Resilient & Responsive Health System) Kshs. 93,419,326
  - ✓ NAVCDP downgraded to Kshs. 105 million from Kshs. 151.5 million.
- AIA projection increased by Kshs. 528.6 million
- Local revenue increased by Kshs. 225.8 million

**1.1 Budget Priorities and Policy Direction**

The 2026 County Fiscal Strategy Paper (CFSP) aligns with the County Integrated Development Plan (CIDP III) 2023-2027 and the Fourth Medium-Term Plan (MTP IV), aiming to advance the County's development agenda through fiscal consolidation, improved revenue performance, expenditure rationalization and sustainable growth.

Key objectives include controlling the wage bill and public debt, strengthening public financial management (PFM) systems and implementing prudent liability management. However, a review of Public Finance Management in the County highlights several challenges:

- The wage bill continues to rise, with personnel ceilings based on estimates rather than actual human capital costing. Payroll cleansing exercises have not yielded meaningful results.
- Public debt obligations are underfunded, with only Kshs. 910.6 million allocated against pending bills of Kshs. 2.92 billion.
- The County executive has weak Public Finance Management systems, including poor financial reporting, misrepresentation of facts to the Senate, failure to

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respond to audit queries, stalled accrual accounting implementation, and no framework for rolling over funds for ongoing projects.

## 1.2 RESOURCE ENVELOP FY 2026/27

The primary funding sources include:

- **Equitable Share:** Kshs. 11,982,415,701 (70% of total revenue).
- **Conditional Grants-National Government:** Kshs. 33,500,000 for KELCLOP. (0.2%)
- **Conditional Grants-Development partners** Kshs. 2,179,580,224 (12.9%) which entails:
  - ✓ NAVCDP Kshs. 105 million
  - ✓ KDSP level 1 Kshs. 37.5 million
  - ✓ KDSP level 11 Kshs. 352.5 million
  - ✓ KUSP development Kshs. 100,434,139
  - ✓ KUSP recurrent Kshs. 35 million
  - ✓ KISP II Kshs. 297,400,190
  - ✓ AMREF Kshs. 350 million
  - ✓ BREHS Kshs. 93,419,326
  - ✓ Climate Change grant Kshs. 308,326,569
  - ✓ KOICA Kshs. 500 million
- **Local Revenue and AIA:** Kshs. 2,714,297,815(16.05%):
  - ✓ **Local revenue Kshs.** 825,865,486
  - ✓ **AIA Kshs.** 1,888,432,329

The budget office notes over projection of local revenue figures which will result in non-implementation of planned programs and accumulation of pending bills. Going by the local revenue actual collections of Kshs. 368.03 M, Kshs. 379.2M, Kshs. 443.1M, Kshs. 485.5M in the FY 2021/22, 2022/23, 2023/24 and 2024/25 respectively and a figure of Kshs. 163 million in the half year of FY 2025/26; a target of Kshs. 825.8million is not achievable. The CBROP 2025 and CFSP 2026 did put the projection at Kshs. 732.7 M and Kshs. 600M respectively.

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AIA projection of Kshs. 1.8 billion is overrated basing on previous actual collection of Kshs. 615.2M, Kshs. 648.08M, 581.05M ,960.8M in the FY 2021/22,2022/23, 2023/24, 2024/25 and in the half year Kshs. 306.74M.

### 1.2.1 Distribution of Resource Envelop Among County Departments and County Assembly.

The table below shows the budgets (Both recurrent and development) for the MDAs.

DEPARTMENT	Recurrent	Development	Total
Agriculture and Irrigation	59,567,037	465,187,390	524,754,427
Tourism and Environment	364,439,774	399,326,569	763,766,343
Water and Natural Resources	45,315,674	668,786,204	714,101,878
Roads and Public Works	32,030,716	897,204,442	929,235,158
Education and Vocational Training Centres	66,945,953	293,667,104	360,613,057
Health	292,392,493	533,000,783	825,393,276
Hospital Facilities	1,109,823,524	250,000,000	1,359,823,524
Sanitation	1,368,943	-	1,368,943
Trade	20,318,248	153,534,547	173,852,795
Trade Loan	-	-	-
Energy	22,483,026	9,797,679	32,280,705
Industrialization	15,615,620	40,000,000	55,615,620
Lands, Urban and Physical Planning	21,815,312	125,713,847	147,529,159
Housing	57,126,098	355,758,177	412,884,275
Bungoma Municipality			

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	47,998,371	82,392,027	130,390,398
Kimilili Municipality	53,529,403	66,613,831	120,143,234
Gender, Culture	41,276,524	9,398,504	50,675,028
Women Fund		-	-
Disability Fund		-	-
Youth and Sports	37,492,241	28,235,369	65,727,610
Youth Fund			-
County Assembly	966,961,439	199,500,000	1,166,461,439
Finance and Economic Planning	274,174,197	231,000,000	505,174,197
County Public Service Board	40,686,784	13,232,215	53,918,999
Governor's Office	177,205,250	-	177,205,250
Deputy Governor's Office	40,408,450	-	40,408,450
Public Service Management and Administration	562,148,857	352,500,000	914,648,857
Sub County Administration	8,472,553	-	8,472,553
Office of the County Secretary	7,375,348,565	-	7,375,348,565
<b>Grand Total</b>	<b>11,734,945,051</b>	<b>5,174,848,689</b>	<b>16,909,793,740</b>
<b>Percentages</b>	<b>69%</b>	<b>31%</b>	<b>100%</b>

### 1.3 DEVIATION FROM THE APPROVED CFSP 2026

This budget has realized significant deviations from the adopted County Fiscal Strategy Paper (CFSP), 2026 beyond the 1% threshold contravening PFM Regulation 37(1) in nearly all the departments. The County Fiscal Strategy Paper (CFSP) resource envelope total was Kshs. 15,609,415,275 compared to budget estimates of Kshs. 16,909,793,740.

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This represents an overage of Kshs. 1,300,378,465(+8%) compared to the CFSP resource envelope.

The changes in the resource envelop are highlighted in the summary table 2.1 above.

Section 26(4) and (7) of the Public Finance Management (County Governments) Regulations, 2015 provides that once the County Fiscal Strategy Paper (CFSP) is approved by the County Assembly, it shall form the basis for the expenditure ceilings set out in the fiscal framework. Further, where there is any deviation from the ceilings or fiscal framework approved under paragraph (4), the County Treasury is required to submit a statement to the County Assembly explaining such deviation. All the departments violated the 1% threshold except County Assembly, Deputy Governor's pursuant to Sec 26(7) of the PFM reg. 2015 and in reference to Memorandum submitted to the County Assembly dated 30<sup>th</sup> April and REF: CGB/FIN/MEMO/CABINET/BE/VOL. 2 (2) the County treasury gave the following reasons for deviations from the approved CFSP 2026 recommendations:

- Updated revenue projections
- Outcomes of public participation
- Emerging development priorities
- Provision for pending bills and legal dues;
- Mainstreaming of ward-based projects within departmental allocations;
- Incorporation of conditional grants and donor-funded programmes;
- Statutory and emergency fund obligations; and
- Reallocation of resources to priority programmes and ongoing commitments.

The table below gives a summary of the departmental deviations. Each sector committees will interrogate the reasons provided and guide the Budget and Appropriation Committee accordingly.

	Name of Sector	Approved CFSP 20	Submitted Annual Budget	Variance	%age variation
1	ALFIC	562,592,781.25	524,754,427.00	(37,838,354.25)	-6.73
2	Education and Vocational training	390,459,060.00	360,613,057.00	(29,846,003.00)	-7.64
3	Youth and Sports	52,168,404.85	65,727,610.00	13,559,205.15	25.99
4	Health sanitation	1,956,348,817.45	2,185,216,800.00	228,867,982.55	11.70
5	Public Administration and ICT	708,444,757.45	914,648,857.00	206,204,099.55	29.11
6	Office of the County Secretary	6,417,359,057.30	7,305,746,929.00	888,387,871.70	13.84
7	Sub-County Administration	7,201,670.05	8,472,553.00	1,270,882.95	17.65
8	Roads and Public Works	130,371,987.60	929,235,158.00	798,863,170.40	612.76
9	Trade, Energy and Industrialization	173,200,290.90	261,749,120.00	88,548,829.10	51.13
10	Lands, Urban and Physical Planning	87,641,435.20	147,529,159.00	59,887,723.80	68.33
11	Kimilili Municipal Board	109,342,185.30	120,143,234.00	10,801,048.70	9.88
12	Bungoma Municipal Board	126,190,642.35	130,390,398.00	4,199,755.65	3.33
13	Housing	446,315,360.30	412,884,275.00	(33,431,085.30)	-7.49
14	Sanitation	1,163,601.55	1,368,943.00	205,341.45	17.65
15	Tourism and Environment	709,100,376.90	763,766,343.00	54,665,966.10	7.71
16	Water and Natural Resources	65,910,341.90	714,101,878.00	648,191,536.10	983.44
17	Gender and Culture	53,294,435.40	50,675,028.00	(2,619,407.40)	-4.91
18	Finance and Economic Planning	386,970,000.60	505,174,197.00	118,204,196.40	30.55
19	Governor's Office	191,705,250.00	177,205,250.00	(14,500,000.00)	-7.56
20	Office of the Deputy Governor	40,408,450.00	40,408,450.00	-	0.00
21	County Public Service Board	47,815,981.40	53,918,999.00	6,103,017.60	12.76
22	office of the county attorney	19,730,955.65	69,601,636.00	49,870,680.35	252.75
23	County Assembly	1,166,461,439.00	1,166,461,439.00	-	0.00
24	pending bills	611,717,993.00	-	(611,717,993.00)	-100.00
25	Ward Based Project	1,147,500,000.00	-	(1,147,500,000.00)	-100.00
	<b>Total</b>	<b>15,609,415,275.40</b>	<b>16,909,793,740.00</b>	<b>1,300,378,464.60</b>	

#### 1.4 WARD BASED PROJECTS

The budget submitted shows a total allocation of Kshs. 1,350,000,000, forward based projects which translates to Kshs. 29.5 million per ward. Out of this Kshs. 4 million per ward relates to bursaries leaving Kshs. 25.5 million for the ward-based projects. In reference to COB Memo, Bursaries and scholarships were considered as recurrent items hence they should be appropriated correctly so as not to hinder implementation. The project list for the Ward Based Projects was also not submitted and this goes against the spirit of program-based budgeting.

#### 1.5 PENDING BILLS

The approved CFSP 2026 had provided a centralized allocation of **Kshs. 611.7 million** under development pending bills which included Kshs. 400million for Ward Based pending bills.

The FY 2026/27 Budget Estimates reflect a total pending bills allocation of Kshs. **910.67 million** comprising Kshs. **496.38 million** under recurrent expenditure and Kshs. **414.29 million** under development expenditure distributed across various departments. This increase and redistribution of pending bills allocations was therefore

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one of the major causes of the deviations between the approved CFSP 2026 ceilings and the final departmental budget ceilings contained in the Annual Budget Estimates.

### Pending bills Allocation

Department	Recurrent (Ksh.)	Development (Ksh.)	Total (Ksh.)
Agriculture and Irrigation	-	22,720,014	22,720,014
Water and Natural Resources	-	36,083,147	36,083,147
Roads and Public Works	-	136,174,210	136,174,210
Education and Vocational Training Centres	-	24,382,132	24,382,132
Health	-	50,437,302	50,437,302
Trade	-	40,083,915	40,083,915
Industrialization	3,839,581	-	3,839,581
Lands, Urban and Physical Planning	-	47,921,042	47,921,042
Bungoma Municipality	-	10,000,000	10,000,000
Kimilili Municipality	-	19,470,707	19,470,707
Gender, Culture	6,528,492	-	6,528,492
Youth & Sports	4,169,092	27,015,369	31,184,461
Governor's Office	18,000,000	-	18,000,000
Public Service Management and Administration	15,109,045	-	15,109,045
Office of the County Secretary	448,729,703	-	448,729,703
<b>Total</b>	<b>496,375,913</b>	<b>414,287,837</b>	<b>910,663,750</b>

Office of the County secretary breakdown of Kshs. 448,729,703:

- CHP stipend arrears March to June 2025 Kshs. 35,800,000
- Gratuity arrears Kshs. 30,200,000
- Pension arrears Kshs. 100,000,000
- Non-remitted Housing levy (July 2024) Kshs. 12,729,703

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- Arrears for implementation of phase ii of 3rd review cycle Kshs. 100,000,000.
- Arrears for implementation of phase I of 4th review cycle. Kshs. 100,000,000
- 12 years 11 months arrears for 463 casuals at Kshs.4,800 per person as per court ruling Kshs. 50 million.
- County Secretary allocation for pending bills (court cases) Kshs. 20 million

The submitted document has not captured the details of the pending bills to be considered in the FY 2026/27.

## 1.6 PERSONNEL BUDGET

The total personnel budget amounts to Kshs. 7,882,628,633 46.6% of the total budget broken down as follows:

- Office of the CS Kshs. 7,281,333,658
- County Assembly Kshs. 559,349,121
- Bungoma Municipality Kshs. 22,960,602
- Kimilili Municipality Kshs. 18,985,252

Excluding the County Assembly the personnel budget for the executive arm of Government amounts to Kshs. 7,323,279,512. In interrogating the personnel budget, the details include:

- Actual gross pay to P & P and contract staff FY 2026/27 including the **AUTOMATIC** Implementation of phase II of 4th Remuneration and Benefits Review Cycles w.e.f 1st July 2026 Kshs. 6,174,958,678
- Annual increment/Promotions Kshs. 29,639,585
- Conversion of 673 Staff from Contract to Permanent Pensionable from the Department of Health Kshs. 148,184,096
- Absorption of 463 casuals Kshs. 102,420,640
- CHPs Co- Funding Kshs. 107,400,000
- Recruitments of ECDE and VTC Teachers within the year FY 2026/2027 require Kshs. 191,576,545 but a provision of Kshs. 69,677,161 has been made.
- Promotion of ECDE and VTC Teachers with a requirement of Kshs. 244,653,600 has an allocation of Kshs. 101,639,881.

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➤ Provision for outstanding personnel financial obligations which include:

- CHP stipend arrears March to June Kshs. 35,800,000
- Gratuity arrears Kshs. 30,200,000
- Pension arrears Kshs. 100,000,000
- Non-remitted Housing levy (July 2024) Kshs. 12,729,703
- Arrears for implementation of phase II of 3rd review cycle meant to be affected in July 2024 Kshs. 100,000,000.
- Arrears for implementation of phase I of 4th review cycle meant to be affected in July 2025 Kshs. 100,000,000
- 12 years 11 months arrears for 463 casuals at Kshs. 4,800 per person as per court ruling Kshs. 50 million.

The table below shows the deficits that exist in the personnel budget even as the Assembly considers the Annual budget:

S/no	DESCRIPTION	REQUIREMENT	ALLOCATION	BUDGET DEFICIT
<b>A. PERSONNEL COSTS</b>				
1	Actual gross pay to P & P and contract staff FY 2026/27 including the <b>AUTOMATIC</b> Implementation of phase II of 4th Remuneration and Benefits Review Cycles w.e.f 1st July 2026	6,174,958,678	6,174,958,678	0
2	Annual increment/Promotions	29,639,585	29,639,585	0
3	Conversion of 673 Staff from Contract to Permanent Pensionable from the Department of Health	266,868,010	266,868,010	0
4	Absorption of 463 casuals	102,420,640	102,420,640	0
5	Recruitments of ECDE and VTC Teachers within the year FY 2026/2027	191,576,545	69,677,161.00	121,899,384
6	Promotion of ECDE and VTC Teachers	244,653,600	101,639,881	143,013,719
8	CHPs Co- Funding	107,400,000	107,400,000	0
<b>B. PENDING BILLS</b>				
1	Implementation of phase II of 3rd Remuneration and Benefits Review Cycles and payment of arrears w.e.f 1st July 2024	144,949,428	100,000,000	44,949,428
2	CHPs stipend arrears from March 2025 to June 2025	35,800,000	35,800,000	0
3	Implementation of phase I of 4th Remuneration and Benefits Review Cycles and payment of arrears 1st July 2025	160,299,340	100,000,000	60,299,340
4	Gratuity arrears from July 2017 - June 2023	73,340,681.00	30,200,000	43,140,681
5	Pension arrears	533,025,177.65	100,000,000	433,025,178
6	Arrears to 463 casuals as per court order	344,472,000	50,000,000.00	294,472,000
7	Non-remitted housing levy (July 2024)	12,729,703	12,729,703	-
	<b>Total Executive</b>	<b>8,422,133,388</b>	<b>7,281,333,658</b>	<b>1,140,799,730</b>
	Kimilili Municipality		18,985,252	
	Bungoma Municipality		22,960,602	
	<b>GRAND TOTAL</b>		<b>7,323,279,512</b>	

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## CHAPTER TWO

### DEPARTMENTAL HIGHLIGHTS OF THE ANNUAL BUDGET ESTIMATES - FY 2026/2027

#### **2.1 Agriculture, Livestock, Fisheries, Irrigation and Cooperative Development**

The department has a proposed budget estimate of Kshs. 524,754,427, comprising Kshs. 59,567,037 for recurrent expenditure and Kshs. 465,187,390 for development expenditure, compared to the approved CFSP allocation of Kshs. 562,592,781, comprising Kshs. 62,527,126 for recurrent expenditure and Kshs. 500,065,655 for development expenditure. This represents a reduction of Kshs. 37,838,354, equivalent to a 6.72% deviation from the approved CFSP.

#### **Agriculture and irrigation =Kshs. 328,932,210.**

Recurrent= Kshs. 31,433,099

Development = Kshs. 293,331,604

Sub- counties= Kshs. 700,000

Mabanga ATC and AMC =Kshs. 3,445,507

#### **Cooperative development= Kshs. 26,116,286**

Recurrent =Kshs. 9,397,889

Development= Kshs. 16,718,397

#### **Livestock and Fisheries = Kshs. 173,851,438**

Recurrent= Kshs. 17,942,249

Development= Kshs. 155,137,389

Chwele Fish Farm = Kshs. 771,800

##### **2.1.1 Agriculture and irrigation**

The sub-department has a proposed budget estimate of Kshs. 328,932,210 comprising Kshs. 35,600,606 recurrent expenditure and Kshs. 293,331,604 development expenditure.

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## Recurrent programmes

Utilities supplies and services Kshs. 678,000 same in the current financial year.

- Electricity expenses Kshs. 478,320
  - ✓ Mt. Elgon Sub-County. Mt No. 21826928
  - ✓ Webuye East-30231153
  - ✓ Webuye West Sub- County Mt.No 31110010
  - ✓ Kanduyi Sub county -Meter No. 49083694
  - ✓ 140983091-Ministry of Agriculture Kimilili
  - ✓ Kilimo HQ Meter No. 15500101
  - ✓ 57100471499- Bumula Agriculture office
  - ✓ Tongaren-
  - ✓ 31588395-Sirisia Agriculture office
  - ✓ Kabuchai
- Water and sewerage Kshs. 199,680
  - ✓ Kilimo HQ Meter No. 41210707
  - ✓ Kanduyi-Meter No. 360904
  - ✓ Tongaren Sub County
  - ✓ Mt Elgon Sub County
  - ✓ Kimilili Sub County
  - ✓ Bumula Sub County
  - ✓ Webuye Sub County

Communication supplies and services Kshs. 163,200 same allocation in the current financial year.

- Internet services Kshs. 91,200
- Courier and postal services Kshs. 72,000

Domestic travel and subsistence and other transportation costs Kshs. 13,994,290 compared to Kshs. 6,988,580 in the current financial year

- Travel costs Kshs. 286,000
- Accommodation allowance s Kshs. 220,450
- Daily subsistence allowances and accommodation Kshs. 513,175
- Field allowance Kshs. 5,296,750

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- Field operation allowance Kshs. 7,677,915

Printing Advertising and information supplies and services Kshs. 535,000 same allocation in the current financial year.

- Publishing and printing services Kshs. 300,000
- Advertising, Awareness and publicity campaigns Kshs. 140,000
  - ✓ Trade shows and exhibitions Kshs. 95,000 ASK Agricultural Show

Training expenses Kshs. 1,540,000 same allocation in the current financial year.

- Hire of training facilities and equipment Kshs. 807,500
  - ✓ Tuition fees Kshs. 732,500 for 5 Agric and Irrigation officers at KSG

Hospitality supplies and services Kshs. 3,412,890 compared to Kshs. 5,412,890 in the current financial year.

- Catering services Kshs. 1,078,810
- Boards, committees, conferences and services Kshs. 2,334,080

Insurance costs Kshs. 1,081,250 same allocation in the current financial year.

- Plant, equipment and machinery insurance Kshs. 300,00
- Motor vehicles insurance Kshs. 781,250

Office and general supplies and services Kshs. 869,205 same allocation in the current financial year.

- General office supplies (purchase of papers, biro pens, forms etc) Kshs. 497,905
- Supplies and accessories for computer and printers Kshs. 223,000
- Sanitary and cleaning materials, supplies and services Kshs. 148,300

2211200: Fuel and lubricants Kshs. 1,309,400 same allocation in the current financial year.

2211300: Other operating expenses Kshs.82, 100 compared Kshs. 1,549,003 in the current financial year

- 2211306: Membership fees, dues and subscription to professional bodies Kshs. 82,100

Routine maintenance –vehicles Kshs. 920,000 compared to Kshs. 1,000,000 in the current year.

Maintenance of vehicles Kshs. 920,000.

Routine maintenance other assets Kshs. 70,000 same in the current financial year.

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Maintenance of computers, software, and networks Kshs. 70,000

Purchase of office furniture and general equipment Kshs. 490,000 same in the current financial year.

Purchase of computers, printers and other IT equipment Kshs. 490,000

Supplier credit Kshs. 6,309,764.

Field operation allowance to sub county administration Kshs.700,000

### **Development programmes**

Other capital grants and transfers-NAVCDP Kshs. 105,000,000.

Purchase of certified crop seed Kshs. 67,500,000

- Farm input support for maize seed 500 beneficiaries per ward

Purchase of fertilizer Kshs. 112,500,000

- Farm input support for fertilizer 500 beneficiaries per ward

Supplier credit Kshs. 8,331,604.

#### **2.1.1.1 MABANGA ATC AND AMC**

### **Recurrent Programmes**

Utilities supplies and services Kshs. 420,000 same allocation in the current financial year.

- Electricity expenses Kshs. 420,000

Communication supplies and services Kshs. 163,200 same allocation in the current year.

- Internet Kshs. 91,200
- Courier and postal services Kshs. 72,000

Domestic travel and subsistence other transportation costs Kshs. 447,300 same allocation in the current financial year.

- Travel costs Kshs. 90,000
- Daily subsistence allowance and accommodation Kshs. 357,300

Training expenses Kshs. 415,000 same in the current financial year.

Insurance costs (plant, equipment & Machinery) Kshs. 516,000.

Office supplies and services Kshs. 462,807 same allocation in the current financial year.

- General office supplies Kshs. 155,000
- Supplies and Accessories for computers Kshs. 173,900
- Sanitary and cleaning materials supplies and services Kshs. 133,907.

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Fuel oil and lubricants Kshs. 480,000 same allocation in the current financial year.

Membership fees dues and subscription to professional bodies Kshs. 21,200

Routine maintenance vehicles and other transport Kshs. 520,000 same allocation in the financial year for Maintenance of 16 tractors

### **2.1.2 COOPERATIVE DEVELOPMENT**

The sub department has a proposed budget estimate of Kshs. 26,116,286 comprising of Kshs. 9,397,889 recurrent expenditure and Kshs. 16,718,398 development expenditure.

#### **Recurrent programmes**

Utilities supplies and services Kshs. 180,000 same allocation in the current financial year.

- Electricity expenses Kshs. 60,000
- Water and sewerage charges Kshs. 120,000

Communication supplies and services Kshs. 151,200 same allocation in the current financial year

- Internet services Kshs. 91,200
- Courier and postal services Kshs. 60,000

Domestic Travel and subsistence and other transportation costs Kshs. 5,125,000 compared to Kshs. 2,125,000 in the current financial year

- Travel cost Kshs. 330,000
- Accommodation allowances Kshs. 537,600
- Daily subsistence allowance and accommodation Kshs. 1,100,600
- Field allowance Kshs. 3,156,800

Printing advertising and information supplies Kshs. 281,000 same allocation in the current financial year.

- Publishing and printing services Kshs. 211,000
- Advertising, Awareness and publicity campaigns Kshs. 70,000

Training expenses Kshs. 388,500 same in the current financial year

- Hire of training facilities and equipment Kshs. 100,000
- Accommodation Kshs. 143,500
- Tuition /training fees Kshs. 145,000

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Hospitality supplies and services Kshs.1,338,790 same allocation in the current financial year

- Catering services Kshs. 396,400
- Boards and committees conferences and seminars Kshs. 942,390

Insurance costs Kshs. 139,500 same allocation in the current financial year

- Motor vehicle insurance Kshs. 139,500

Office and general supplies and services Kshs. 447,025.

- General office supplies Kshs. 296,325
- Supplies and Accessories for computers Kshs. 60,000
- Sanitary and cleaning materials supplies and services Kshs. 90,700

Fuel oil and lubricants Kshs. 804,074 compared to Kshs. 356,555 in the current FY.

Membership fees Kshs. 115,300

Routine maintenance vehicles Kshs. 367,500.

Maintenance of computers software and networks Kshs. 60,000

### **Development programmes**

- Purchase of Agricultural Machinery and Equipment Kshs.6,444,182 compared to Kshs. 2,000,000 in the current financial year.
- Supplier credit Kshs. 10,274,215.

### **2.1.3 LIVESTOCK AND FISHERIES**

The sub department has a proposed budget estimate of Kshs.173,851,438 comprising of Kshs.18,714,049 recurrent expenditure and Kshs.155,137,389 development expenditure.

### **Recurrent Programmes**

Utilities supplies and services Kshs. 1,428,684 compared to Kshs. 2,528,684 in the current financial year.

- Electricity expenses Kshs. 423,084
- Water and sewerage charges Kshs. 1,005,600

Communication supplies and services Kshs. 100,000 compared to Kshs. 187,000 in the current financial year.

- Internet services Kshs. 50,000

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- Courier and postal services Kshs. 50,000

Domestic travel and subsistence and transportation costs Kshs. 7,407,651 compared to Kshs. 1,966,805

- Travel costs /airlines/railways Kshs. 446,000
- Accommodation allowances Kshs. 422,000
- Daily subsistence allowance and accommodation Kshs. 1,162,206
- Field allowance Kshs. 5,377,445

Printing, Advertising and information supplies and services Kshs. 255,500 same allocation in the current financial year.

- Advertising, Awareness, and publicity campaigns Kshs. 255,500

Training Expenses Kshs. 1,763,000 compared to Kshs. 1,045,500 in the current financial year

- Accommodation Kshs. 783,000
- Tuition/training fees Kshs. 980,000

Hospitality supplies and services Kshs. 2,341,860 same allocation in the current financial year

- Catering services Kshs. 677,400
- Boards, committee conferences and seminars Kshs. 1,664,460

Insurance costs Kshs. 697,500 same allocation in the current financial year.

- Motor vehicle insurance Kshs. 697,500

Specialized materials and supplies Kshs. 544,829 same allocation in the current financial year.

- Veterinarian supplies and materials Kshs. 544,829.

Office and general supplies services Kshs. 735,125 compared to Kshs. 883,125 in the current financial year.

General office supplies (Papers, forms, biro pens etc.) Kshs.494,825

Supplies and accessories for computer and printers Kshs.140,000

Sanitary and cleaning materials Kshs.100,300

Fuel oil and lubricants Kshs.960,000 same allocation in the current financial year

Other operating expenses Kshs. 98,100 compared to Kshs.148,100 in the current financial year.

- Membership fees dues and subscription to professional bodies Kshs. 98,100

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Routine maintenances 8 vehicle Kshs. 840,000 in the current financial year.

Maintenance of computer software Kshs. 70,000

Purchase of computers, printers and other IT equipment Kshs.750,000

### **2.1.3. 1 Chwele Fish Farm**

Utilities supplies and services Kshs. 121,800

- ✓ Electricity bills Kshs. 76,800
- ✓ Water and sewerage services Kshs. 45,000

Domestic travel and subsistence and transportation costs Kshs. 100,000

Fuel oil and lubricants Kshs. 200,000

Other operating expenses Kshs. 300,000

- ✓ Laboratory materials Kshs.150,000
- ✓ Supplies for production Kshs. 150,000

Routine maintenances vehicle Kshs.150,000

### **Development programmes**

- Other infrastructure and civil works Kshs. 500,000
  - ✓ Aquaculture Input Support (Fingerlings, fish feeds, accessories.
- Supplier credit Kshs.4,114,195.
- Ward based Kshs. 117,023,194
- Kenya Livestock commercialization projects (KeLCoP) Kshs. 33,500,000. In the four wards. Musikoma, Bukembe East, Kaptama and Naitiri Kabuyefwe.

## **2.2 EDUCATION AND VTC**

The proposed budget for the department is Kshs. 360,613,057 of which Kshs. 66,945,953 is recurrent and Kshs. 293,667,104 is for development. This is a decrease of Kshs. 29,846,003 from the approved CFSP of Kshs. 390,459,060 (Kshs. 379,171,560 recurrent and Kshs. 11,287,500 development). The reduction translates to a 7.6% deviation from the CFSP.

Additionally, the current approved first Supplementary Budget for 2025/26 puts the Departmental ceiling at Kshs. 296,612,316.

### **Recurrent budget allocation**

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The recurrent allocation has a huge reduction from the approved CFSP (i.e allocation of Kshs. 66,945,953 from a ceiling of Kshs. 379,171,560) because Ward Bursary which had a requirement of Kshs. 315,000,000 as per the approved CFSP has been allocated Kshs. 180,000,000 under development vote. Under recurrent, the following are the allocations per vote;

- a) Utilities supplies and services (electricity expenses) has been allocated Kshs. 250,000, up from the current year`s allocation of Kshs. 150,000
- b) Domestic Travel and subsistence and other transportation costs has an allocation of Kshs. 8,112,150 (Kshs. 5,000,000 HQ & ECDE and Kshs. 3,112,150 under VTCs). Current Year allocation is Kshs. 5,500,000
- c) Printing, Advertising and information supplies has an allocation of Kshs. 350,000 (Kshs. 50,000 under HQ and Kshs. 300,000 under VTCs). Current year`s allocation is Kshs. 900,000
- d) Training expenses has an allocation of Kshs. 4,000,000 (Kshs. 2,00,000 under HQ and Kshs. 300,000 under VTCs). Current year allocation is Kshs. 5,000,000.
- e) Hospitality supplies and services has an allocation of ksh.2,500,000 (Kshs. 1,500,000,000 under HQ and Kshs. 1,000,000 under VTCs), down from the current year`s allocation of Ksh.5,000,000
- f) Insurance cost has an allocation of Kshs. 600,000. Current year`s allocation is Kshs. 583,000.
- g) Office and general supplies and services for purchase of stationeries and cleaning materials has an allocation of Kshs. 1,033,803. The current year`s allocation of Kshs. 550,000.
- h) Fuel oil and lubricants has an allocation of Kshs. 700,000 (Kshs. 200,000 under HQ and Kshs. 500,000 under VTCs). Current year`s allocation is Kshs. 1,841,932.
- i) Other operating expenses for membership fees, dues and subscriptions has been allocated Kshs. 200,000.
- j) Routine maintenance of motor vehicles has an allocation of Kshs. 1,000,000 while the current year`s allocation is Kshs. 500,000.

- k) Other capital grants and transfers has been allocated Kshs. 25,000,000 (Kshs. 5,000,000 for supply of learning Materials and Kshs. 20,000,000 for VTCs capitation)
- l) School feeding program has been allocated Kshs. 20, 000,000 which is a decrease from the current year`s allocation of Kshs. 40,754,500.

There is no allocation for recurrent pending bills. The Department submits to have Kshs. 48,462,966 as unpaid recurrent bills as at 31<sup>st</sup> December, 2025.

### **Development expenditures for the department are as below;**

In the approved CFSP, the Department had been allocated a ceiling of Kshs. 11,287,500 which has been enhanced to Kshs. 293,667,104 because of the inclusion of Ward Based Project. With this allocation, the development vote shall fund the following activities and programs;

- a) Supplier credit has an allocation of Kshs. 24,382,131.59 which is a reduction of Kshs. 2,929,652 from the CFSP ceiling of Kshs. 27,311,784. The submitted Departmental pending bills gives a total of Kshs. 76,946,496 as the development unpaid bills as at 31<sup>st</sup> December, 2025.
- b) Ward Based project has been allocated Kshs. 269,284,972.42 which includes Ward Bursary with an allocation of Kshs. 180,000,000 translating to Kshs. 4,000,000 per Ward.

### **2.3 HEALTH AND SANITATION**

The department of Health and Sanitation ha a total allocation of Kshs. 2,186,585,743.03 comprising recurrent of Kshs. 1,403,584,960.08 and Kshs. 783,000,782.94 on development. The amount is further sub-divided as illustrated as below:

<b>Sub sector</b>	<b>Recurrent</b>	<b>Development</b>	<b>Total</b>
Health	292,392,493.00	533,000,782.94	825,393,275.94
Hospital Facilities	1,109,823,523.85	250,000,000.00	1,359,823,523.85
Sanitation		-	

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	1,368,943.23		1,368,943.23
<b>Total</b>	<b>1,403,584,960.08</b>	<b>783,000,782.94</b>	<b>2,186,585,743.03</b>

### 2.3.1 Health Administration

The Sector has a total budget of Kshs. 825, 393,276 comprising Kshs. 292,392,493 for recurrent and Kshs. 533,000,783 as development.

The major projects and activities that the department will do are;

- Other capital grants and transfers Kshs. 111,122,326 which includes the following:
  - BREHS Kshs. 93,419,326
  - DANIDA co funding Kshs. 17,703,000
- Utilities supplies and services Kshs. 7,500,000
  - Electricity Expenses Kshs. 4,500,000
  - Water and sewerage charges Kshs. 3,000,000
- Communication Supplies and services Ksh.3,000, 000
  - Telephone, telex, facsimile and mobile phones services Kshs. 2,000,000
  - Internet connections Kshs. 600,000
  - Courier and postal services Kshs. 400,000
- Domestic Travel and subsistence and other transportation costs Kshs. 13,250,000.
  - Travel costs Airlines, bus, railways Kshs. 2,000,000
  - Accommodation allowances-Domestic travel Kshs. 4,500,000
  - Daily subsistence allowance Kshs. 4,500,000
  - Field allowance Kshs. 2,250,000
- Printing and Advertising and Information Supplies and Services Kshs. 6,570,167
  - Publishing and Printing Services Kshs. 3,000,000
  - Subscription to newspapers and magazines Kshs. 500,000
  - Advertising, Awareness and Publicity Campaigns Kshs. 1,570,167
  - Trade shows Kshs. 1,500,000
- Training Expenses Kshs. 8,300,000

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- Accommodation allowance Kshs. 5,000,000
- Field operations Kshs. 2,000,000
- Tuition Fees Kshs. 1,300,000
- Hospitality supplies and services Kshs. 6,750,000
  - Catering services Kshs. 3,750,000
  - Boards, committees, conferences and seminars Kshs. 3,000,000
- Insurance costs (Motor vehicles) Kshs. 3,000,000
- Specialized materials Kshs. 81,400,000, while the current allocation is Kshs. 56,926,587
  - Medical drugs Kshs. 40,000,000
  - Dressings and Other Non-Pharmaceutical Medical Items Kshs. 25,000,000
  - Fungicides, Insecticides and Sprays Kshs. 2,600,000
  - Chemicals and Industrial Gases Kshs. 2,800,000
  - Laboratory Materials, Supplies and Small Equipment Kshs. 10,000,000
  - Purchase of X-Rays equipment and Supplies Kshs. 1,000,000
- Office and general supplies and services Kshs. 9,500,000, an increase from the current financial year allocation of allocation Kshs. 404,800
  - General office supplies (papers, pencils, forms small office equipment) Kshs. 2,000,000
  - Supplies and accessories for computers and printers Kshs. 3,000,000
  - Sanitary and cleaning materials, supplies services Kshs. 4,500,000
- Fuel oil and lubricants Kshs. 9,000,000
  - Refined fuels and lubricants Kshs. 7,000,000
  - Other fuels Kshs. 2,000,000
- Other operating expenses Kshs. 4,000,000
  - Professional Membership fees Kshs. 2,000,000
  - Contracted professional fees Kshs. 2,000,000
- Maintenance expenses –motor vehicles Ksh.10,000,000
- Routine maintenance assets Kshs. 12,000,000
  - Maintenance of computers, software and networks Kshs. 5,000,000

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- Maintenance of buildings and stations Kshs. 7,000,000. Which buildings
- Purchase of office furniture and general equipment Kshs. 7,000,000
  - Purchase of office furniture and fittings Kshs. 4,000, 000
  - Purchase of computer, printers and other IT equipment Kshs. 3,000,000

On the development allocation of Kshs. 533 million, the following are the proposed allocations;

- Ward based projects Kshs. 61,402,710
- AMREF Co – Funding Kshs. 30M
- Other infrastructure and civil works Kshs. 391,160,772, which includes
  - ✓ Purchase of ambulance Kshs. 15M
  - ✓ Purchase of utility van Kshs. 10M
  - ✓ Completion of Webuye outpatient Kshs. 25,763, 801
  - ✓ AMREF Projects Kshs. 350,000,000
  - ✓ Complete 300 bed mother and child hospital Kshs. 19M
  - ✓ Erection and Completion of incinerator shed including power installation Kshs. 3,200,000
- Supplier credit (Pending bills) Kshs. 50,437,302.

### **2.3.2 Sanitation**

The sub-sector has an allocation of Kshs. 1,368,943 for its operations and maintenance and zero on development in the annual budget with current financial allocation of Kshs. 368,943.

The major projects and activities that the department will do are;

- Domestic Travel and subsistence and other transportation costs Kshs. 114,160.
  - Travel costs Airlines, bus, railways Kshs. 44,160
  - Daily subsistence allowance Kshs. 70,000
- Printing and Advertising and Information Supplies and Services (Trade shows) Kshs. 45,600
- Training Expenses Kshs. 1,103,843
  - Accommodation allowance Kshs. 500,500
  - Field operations Kshs. 103,343

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- Tuition Fees Kshs. 500,500
- Office and general supplies and services Kshs. 105,340(Sanitary and cleaning materials, supplies services), representing an increase from the current financial allocation of Kshs. 36,800

### **2.3.3. Public Health**

The department of public health has a budget estimate of Kshs. 20,000,000 for recurrent representing a reduction from the current financial allocation of Kshs. 26,962,975.

The following are the programmes;

- ✓ Communication Supplies and services (Telephone, telex, facsimile and mobile phones services) Kshs. 100,000.
- ✓ Domestic Travel and subsistence and other transportation costs (Travel costs Airlines, bus, railways) Kshs. 2,000,000.
- ✓ Printing, Advertising and information supplies Ksh.2, 000,000.
  - Subscription to Legal Documents Kshs. 500,000
  - Publishing and printing services Kshs. 1,500,000
- ✓ Insurance costs (Motor vehicle insurance) Kshs. 400,000
- ✓ Specialized materials and supplies Kshs. 8,200,000, a decrease from the current financial allocation of Kshs. 10,471,480
  - Fungicides, insecticides and sprays Kshs. 7,000,000
  - Laboratory fees Kshs. 1,200,000
- ✓ Office and general supplies and services Kshs. 2,000,000, a slight decrease from the current financial allocation of Kshs. 2,590,304
  - General office supplies (papers, pencils, forms small office equipment) Kshs. 1,000,000
  - Supplies and accessories for computers and printers Kshs. 1,000,000
- ✓ Fuel oil lubricant (Refined fuel) Kshs. 3,000,000
- ✓ Routine maintenance–motor vehicles Kshs. 1, 000,000.
- ✓ Purchase of furniture Kshs. 1,300,000.

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### **2.3.4 HOSPITAL FACILITIES**

The budgets for hospital facilities are as summarized below:

#### **BUNGOMA COUNTY REFERRAL HOSPITAL**

The total budget allocation for Bungoma County Referral Hospital is Kshs. 393,415,839; Kshs. 343,415,839 for operations and maintenance and Kshs. 50,000,000 on development.

On the development allocation, the following are the proposed allocations;

- Equipping of 300 bed at BCRH Kshs. 50,000,000

#### **WEBUYE SUB-COUNTY HOSPITAL.**

The total budget allocation for Webuye sub-county Hospital is Kshs. 350,000,000; Kshs. 300,000,000 recurrent (Operation and maintenance) and Kshs. 50,000,000 on development, representing an increase from current allocation of Kshs. 256,348,048 on development and Kshs. 20,000,000 on development.

On the development allocation, the following are the proposed allocations;

- Completion of Modern Out Patient Department Kshs. 50,000,000

#### **KIMILILI SUB-COUNTY HOSPITAL**

The total budget allocation for Kimilili Sub-County Hospital is Kshs. 49,365,000 on recurrent to fund its operation and maintenance.

#### **MT ELGON SUB-COUNTY HOSPITAL**

The total budget allocation for Mt Elgon sub-county Hospital is Kshs. 32,929,052 on recurrent.

#### **NAITIRI SUB-COUNTY HOSPITAL**

The total budget allocation for Naitiri sub-county Hospital is Kshs. 35,312,858 on recurrent.

#### **BUMULA SUB-COUNTY HOSPITAL**

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The total budget allocation for Bumula sub-county Hospital is Kshs. 37,517,917 on recurrent.

#### **CHWELE SUB-COUNTY HOSPITAL**

The total budget allocation for Chwele Sub-County Hospital is Kshs. 34,190,000 on recurrent.

#### **SIRISIA SUB-COUNTY HOSPITAL**

The total budget allocation for Sirisia sub-county Hospital is Kshs. 42,585,858 on recurrent.

#### **CHEPTAIS SUB-COUNTY HOSPITAL**

The total budget allocation for Cheptais sub-county Hospital is Kshs. 49,800,000 on recurrent.

#### **BOKOLI SUB-COUNTY HOSPITAL**

The total budget allocation for Bokoli sub-county Hospital is Kshs. 34,747,000 on recurrent.

#### **SINOKO SUB-COUNTY HOSPITAL**

The total budget allocation for Sinoko sub-county Hospital is Kshs. 9,960,000 on recurrent.

### **2.3.5 PRIMARY HEALTH CARE**

The total budget allocation for Primary Health care facilities is Kshs. 200,000,000 recurrent. The budget is for funding health centres and dispensaries.

#### **Allocations towards specialized materials**

The facilities' budgets include specialized materials which are key commodities for the functioning of the health facilities. In summary the total allocations are:

- Medical drugs Kshs. 204,551,337

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- Dressing and non-pharms Kshs. 190,077,887
- Fungicides Kshs. 20,706,444
- Chemicals and industrial gases Kshs. 20,009,376
- Laboratory materials Kshs. 120,621,903
- Purchase of x-ray supplies Kshs. 63,547,922
- Food and Rations Kshs. 73,138,356
- Purchase of uniforms-staff Kshs. 14,844,312
- Purchase of uniforms-patients Kshs. 3,350,000
- Purchase of bedding and linen Kshs. 7,714,478

SPECIALISED MATERIALS & SUPPLIES	Head Quarter	BCRH	WEBUYE	CHWELE	MT. ELGON	NAITIRI	SIRISIA	CHEPTAIS	BOKOLI	BUMULA	SINOKO	Primary Health	TOTAL
Medical Drugs	40,000,000	44,000,000	38,500,000	8,000,000	5,000,000	6,173,184	8,878,153	10,000,000	6,000,000	6,500,000	1,500,000	30,000,000	204,551,337
Dressing and other Non pharmaceutical edical items	25,000,000	48,000,000	41,400,000	6,000,000	5,000,000	5,476,446	3,801,441	5,000,000	2,000,000	8,000,000	400,000	40,000,000	190,077,887
Fungicides,Insecticides and sprays	2,600,000	800,000	550,000	100,000	100,000	687,626	318,818	1,500,000	1,500,000	400,000	150,000	12,000,000	20,706,444
Chemical and Industrial Gases	2,800,000	8,750,000	3,500,000	100,000	276,843	687,626	106,273	320,000	1,000,000	268,634	200,000	2,000,000	20,009,376
Laboratory materials,supplies and small equipments	10,000,000	34,000,000	25,000,000	4,000,000	2,000,000	3,000,000	2,081,903	4,200,000	1,800,000	4,500,000	40,000	30,000,000	120,621,903
Purchase of X-Ray Supplies	1,000,000	10,000,000	47,000,000	200,000	447,579	3,375,253	425,090	500,000	100,000	500,000	0	0	63,547,922
Food and Rations	0	45,000,000	6,000,000	3,000,000	5,000,000	700,000	2,988,356	3,600,000	1,700,000	4,900,000	250,000	0	73,138,356
Purchase of Uniforms and clothing-Staff	0	2,000,000	2,500,000	150,000	280,502	354,401	159,409	250,000	0	400,000	250,000	8,500,000	14,844,312
Purchase of Uniforms and clothing-Patients	0	2,000,000	1,300,000	0	0	0	0	0	0	0	50,000	0	3,350,000
Purchase of Bedding and Linen	0	2,000,000	2,500,000	600,000	426,843	0	637,635	550,000	350,000	600,000	50,000	0	7,714,478
<b>TOTAL</b>	<b>81,400,000</b>	<b>196,550,000</b>	<b>168,250,000</b>	<b>22,150,000</b>	<b>18,531,767</b>	<b>20,454,536</b>	<b>19,397,078</b>	<b>25,920,000</b>	<b>14,450,000</b>	<b>26,068,634</b>	<b>2,890,000</b>	<b>122,500,000</b>	<b>718,562,015</b>

## 2.4 TOURISM, ENVIRONMENT, WATER AND NATURAL RESOURCES

### 2.4.1 TOURISM AND ENVIRONMENT

The Department has proposed budget estimate of Kshs. 763,766,343, comprising Kshs. 364,439,774 for recurrent expenditure and Kshs. 399,326,569 for development expenditure, compared to the approved CFSP allocation of Kshs. 709,100,377, comprising Kshs. 309,773,808 for recurrent expenditure and Kshs. 399,326,569 for development expenditure, hence an increase of Kshs. 54,665,966. Equivalent to a variance of 7.7% from the approved Ceiling in the CFSP 2026. The deviation is due to Kshs. 54,6 million additional for Garbage collection.

#### Recurrent

Communication, supplies and services Kshs. 368,000 same allocations in the current financial year.

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- Telephone, Telex, Facsimile and mobile phones service Kshs. 266,240
- Internet Connection Kshs. 96,000
- Courier and postal services Kshs. 5,760

Domestic Travel and Subsistence and other transport Kshs. 1,873,663 compared to Kshs. 1,280,106 in the current financial year.

- Travel costs airlines, bus, railway, and mileage allowances Kshs. 973,663 (Tourism marketing events i.e. miss tourism)
- Accommodation Domestic travel Kshs. 300,000 (monitoring and evaluation)
- Daily subsistence allowance Kshs. 300,000 (Miss tourism)
- Field Allowance Kshs. 300,000 (Kenya magical expo)

Printing, Advertising and Information supplies and services Kshs. 171,142 compared to Kshs. 421,142 in the current financial year.

- Subscription to Newspapers magazine and periodical Kshs. 21,142 for Advertising for Tenders (solid waste)
- Advertising, Awareness and Publicity Campaign Kshs. 150,000 for Advertising of Tenders

Training Expense Kshs. 2,154,709 the same allocation in the current allocation.

- Accommodation allowance Kshs. 1,054,709
- Tuition fees Kshs. 1,100,000

Hospitality supplies and services Kshs. 1,250,000 compared to Kshs. 1,400,000 in the current financial year.

- Catering services Kshs. 400,000
- National Celebration Kshs. 850,000

Plant insurance Kshs. 340,000

- Motor vehicle insurance Kshs. 340,000

Office and General Supplies and Services Kshs. 907,414 compared to Kshs. 904,414 in the current financial year.

- General office supplies Kshs. 850,000 (printing papers, conquer papers)
- Sanitary and cleaning materials Kshs. 57,414

Fuel oil and lubricants Kshs. 1,000,000 compared to Kshs. 3,000,000 in the current financial year.

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Refined fuel and lubricants for 4 vehicles;

Other Operating expenses Kshs. 340,954,846 compared to Kshs. 350,892,665 in the current financial year.

- Cleaning of markets, garbage collection, Transportation, Disposal and dumpsite management. (95 Markets) Kshs. 340,899,006.
- Professional Membership fees Kshs. 55,840

Routine maintenance - 4 Vehicles Kshs. 500,000 compared to Kshs. 2,500,000 in the current financial year.

Routine maintenance of other assets Kshs. 920,000 compared to Kshs. 1,315,739 in the current financial year.

- Maintenance of office furniture Kshs.40,000
- Maintenance of buildings Kshs.40,000
- Maintenance of computers, software Kshs. 40,000
- Supplies and delivery of accessories for computers Kshs. 800,000

Climate change institutional support grant Kshs. 14 million: workplan is:

- ✓ Supervision Fuel for Ward Based Projects Kshs. 3,000,000
- ✓ Airtime and internet for field activities Kshs. 900,000
- ✓ Procurement of assorted office furniture for the CCU Kshs. 700,000
- ✓ Capacity development for CCU/ Climate change officers Kshs. 2,700,000
- ✓ Monitoring and evaluation Kshs. 2,700,000
- ✓ Supervision of CCRI projects Kshs. 3,000,000

### **Development Programmes**

Climate change co-funding Kshs. 91,000,000.

Climate change grant Kshs. 308,326,569.

### **2.4.2 WATER AND NATURAL RESOURCES**

The department has a proposed budget estimate of Kshs. 714,101,878 comprising Kshs. 45,315,674 for recurrent expenditure and Kshs. 668,786,204 for development expenditure. In comparison, the approved CFSP allocation for the department was Kshs. 65,910,342, comprising Kshs. 38,518,323 for recurrent expenditure and Kshs. 27,392,019 for development expenditure. This represents an overall increase of Kshs.

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648,191,536, mainly attributed to the inclusion of the KOICA grant amounting to Kshs. 500,000,000, which had not been captured during the preparation of the CFSP. Equivalent to a variance of 983.63%

### **Recurrent programmes**

Utilities supplies and services Kshs. 15,000,000 compared to Kshs. 30,030,000 in the current financial year.

- Electricity expenses Kshs. 30,000
- Water and sewerage expenses (BWASCO) Power bills Kshs. 15,000,000

Communication supplies and services Kshs. 210,000 compared to Kshs. 640,000 in the current financial year.

- Telephone, telex, facsimile and mobile Kshs. 100,000
- Internet connections Kshs. 60,000
- 2210203: Courier and postal service Kshs.50,000

### **Domestic travel and subsistence Kshs. 300,000 compared to Kshs. 300,000**

- Travel costs (Airlines, bus, railways) Kshs. 300,000 (Koica meeting (Maji House)

Printing, Advertising and information supplies and services Kshs.186,211 compared to Kshs. 336,211 in the current financial year.

- Subscriptions to newspapers Kshs. 36,211
- Advertising, Awareness and publicity campaigns Kshs. 150,000
  - ✓ Stakeholder's engagement, training of WRUAs, water management committees and water users Association.
  - ✓ Advertising of World water day.
  - ✓ Advertising for Tenders (Ward Based projects)

Training expenses Kshs. 1,657,223 same allocation in the current financial year.

- Accommodation Kshs. 657,223
- Tuition / training fees Kshs. 1,000,000 (For SMC at KSG 5 members of staff.

Hospitality supplies and services Kshs. 750,000 compared to Kshs. 600,000 in the current financial year for catering services Kshs. 750,000

Plant, equipment and machinery insurance Kshs. 1,400,000 which covers motor vehicles, drilling rig, test pump unit and support truck.

Office and general supplies and services Kshs. 872,240

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- ✓ General office supplies (ream papers, stationery) Kshs. 830,000
- ✓ Sanitary and cleaning materials Kshs. 42,240

Fuel oil and Lubricants for 6 vehicles Kshs. 2,500,000

Other operating expenses Kshs. 120,000

- 2211306: Professional membership fees 120,000 for KISM, ICPAK, ENGINEERS BOARD, INSTITUTE OF ECONOMIC AFFAIRS KENASA, KAPAM, IQS, INSTITUTE OF ENGINEERS OF KENYA

Routine maintenance –vehicles Kshs. 1,500,000

Maintenance of office furniture and equipment- Laptops Kshs. 40,000

Purchase of computers(laptops) Kshs. 750,000.

Prefeasibility and Appraisal (KOICA) co –funding Kshs. 20,000,000 compared to Kshs. 10,000,000 in the current financial year which entails:

- Project feasibility studies and preliminary design Kshs. 3,000,000
- Processing of permits and licences (NEMA, WRA, KFS) Kshs. 4,000,000
- Remitting of tax for project vehicle to be handed over to county (KOICA2) Kshs. 2,000,000
- Project launching (KOICA3) Kshs.2,000,000
- Survey, Design, BQ preparation for water projects Kshs. 4,000,000

### **Development programmes**

Purchase of workshop tools, spares and small equipment (drilling tools) Kshs. 10,196,009 compared to Kshs. 18,392, 019 in the current financial year for the following:

- ✓ Borehole design and mapping Kshs. 270,000
- ✓ Preparation of borehole reports Kshs. 330,000
- ✓ WRA permit Kshs. 990,000
- ✓ Nema licence Kshs. 770,000
- ✓ Water quality Analysis Kshs. 770,000
- ✓ Hydro-geological survey Kshs. 1,870,000
- ✓ Plain steel surface casing Kshs. 1,296,234
- ✓ Fuel for drilling fleet Kshs. 4,620,000

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- ✓ Maintenance of drilling fleet Kshs.4,279,775

Supplier credit has a proposed allocation of Kshs. 36,083,147 compared to Kshs. 20,576,781 in the current financial year.

### **Other capital grants (KOICA) Kshs.500,000,000**

KOICA Grant III

Ward based projects has a proposed allocation of Kshs. 122,507,048

## **2.5 GENDER AND CULTURE**

The Department has a proposed budget estimate of Kshs. 50,675,028, comprising Kshs. 41,276,524 for recurrent expenditure and Kshs. 9,398,504 for development expenditure, compared to the approved CFSP allocation of Kshs.53,294,435, comprising Kshs.35,085,045 for recurrent expenditure and Kshs. 9,398,504 for development expenditure. This represents a decrease of Kshs. 2,619,407, equivalent to a variance of 4.92%

### **Recurrent Programmes**

Utilities supplies and services Kshs. 801,000 compared to Kshs.200,000 in the current financial year.

- Electricity Kshs.600,000 for payment of electricity Bills. Masinde Muliro stadium HQ Meter No.
- Water and Sewerage charges Kshs.201,000 for payment of Water Bills. Masinde Muliro stadium-office HQ Meter No.

Communication supplies and Services Kshs. 91,200 compared to Kshs.200,000 in the current financial year for internet services.

Domestic travel and subsistence and Transportation Kshs. 22,937,083 compared to Kshs.8,750,541 in the current financial year.

- 2210301: Travel costs Airlines, Bus, Railways Kshs. 1,369,000
  - ✓ Technical officers (travel cost to official duties outside the county, Seminars and Training)
  - ✓ Directors -2(travel cost to official duties outside the county, Seminars and Training)
  - ✓ CO (travel cost to attend at national level, official duties outside the county, Seminars and Training)

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- ✓ CEC (travel cost to attend Policy formulation at national level, official duties outside the county, Seminars and Training)
- 2210302: Accommodation allowances Kshs. 1,726,905
  - ✓ CEC (Accommodation allowance to attend Policy formulation at national level, official duties outside the office, Seminars and Training)
  - ✓ CO (Accommodation allowance to official duties outside the office, Seminars and Training)
  - ✓ Directors -2 (Accommodation Allowance to attend official duties outside the office, Seminars and Training)
  - ✓ Technical officers (Accommodation allowance to attend official duties outside the office, Seminars and Training)
- 2210303: Daily Subsistence allowance Kshs. 1,159,040
- 2210309: Field Allowance (KICOSCA/ELASCA) Kshs. 12,063,738

(To facilitate the department officers undertaking active service away from the regular tasks-KICOSA)

- 2210310: Field Operations Kshs. 6,618,400

(To facilitate officers working in the field away from the office comfort i.e data collection, fact finding, assisting and directing clients etc

- Printing, Advertising and Information Supplies and Services Kshs. 105,000 for gazettelement of approved bills and regulations
- Printing and publishing Kshs. 105,000 for gazettelement of approved Bills and Regulations.

Training Expenses Kshs. 4,065,300 compared to Kshs. 4,426,800 in the current financial year.

- Accommodation Kshs. 602,500
  - ✓ To facilitate members to participate in projects, strategies, activities and policy development while addressing impacts on both genders to promote equality and address inequality.
- Tuition /Training fees Kshs. 1,840,000
  - ✓ To facilitate tuition fees and accommodation for officers on Professional Training.

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- Gender /Disability Mainstreaming Kshs. 1,622,800

Hospitality Supplies and Services Kshs. 4,537,244 compared to Kshs. 3,526,959 in the current financial year.

- Catering Services Kshs. 2,219,810
- Boards, Committees conference and Seminars Kshs. 1,817,434 for conducting performance Contracting Sensitization and appraisal Meetings, CECM and CO attending Quarterly consultative meetings out of the county
- National celebration Kshs. 500,000
  - ✓ Facilitation (Transport, lunch allowance, airtime allowance, hire of vehicle, tents, printing banners) of members to participate in national events:
    - International Women’s Day.
    - International Disability Day.

Insurance costs for motor vehicle Kshs. 250,000 compared to Kshs. 449,300 in the current financial year.

Office and General supplies and services Kshs. 367,305 compared to Kshs. 1,346,460 in the current financial year.

- General office supplies Kshs. 231,255
- Sanitary and cleaning materials supplies and services Kshs.136,050

Fuel oil and Lubricants Kshs. 565,200 compared to Kshs.1,500,000 in the current financial year.

Membership fees Kshs. 265,700 compared to Kshs. 1,617,844 the current financial year.

Routine maintenance – Vehicle Kshs. 159,880.

Routine maintenance – computers Kshs. 203,000.

**Purchase of office Furniture, computers, printers Kshs. 560,000**

**Supplier of credit Kshs. 6,528,492**

Payment of pending bills. The list is provided.

No.	Contractor	Activity	FY	Amount
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1.	M/s value partners consulting ltd	Devt of departmental policies	2019/2020	4,851,196.50
2.	Sialo one general supplies	Purchase of stationery	2022/2023	242,665.00
3.	Webmar	fuel and Lubricants	2022/2023	250,000.00
4.	Sesa Elimu	Newspapers	2019/2020	54,000.00
5.	WAPE Garage	Service-motor vehicle	2024/2025	570,750.16
6.	Wassar E.A System	Tonners	2024/2025	200,000.00
7.	Geniosis	office stationery	2024/2025	200,000.00

### Development Programmes

Other infrastructure and civil works Kshs. 3,889,113

- ✓ The narration in the PBB differs from the one in the itemized budget. The PBB indicates that it is a provision for pending bills, while the itemized budget indicates that it is a ward-based allocation.

Other infrastructure and civil works Kshs. 5,509,391 for:

- ✓ Renovation and Equipping of Kimilili Library Kshs. 4,009,391
- ✓ Equipping of Sang'alo Cultural Centre Kshs. 1,500,000

### 2.6 YOUTH AND SPORTS

In financial year 2026/2027, the department has an allocation of Kshs. 65,727,610 compared to Kshs. 52,168,404 allocated in CFSP. The recurrent vote had an allocation of Kshs. 47,168,405, it has been reduced by Kshs. 9,676,164 to Kshs. 37,492,241 (25.9%). The money has been channelled to facilitate the development and implementation of policies and regulations governing the amalgamation of funds,

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although it is not clear which department is undertaking the said exercise The development vote which had no allocation in CFSP has been enhanced by Kshs. 28,235,369, but the projects allocated do not belong to Youth department (pending bills for Sang'alo centre).

- i. Utilities supplies and services Kshs. 921,000 compared to Kshs.122,423 current year. Electricity Kshs. 600,000, water and sewerage Kshs. 321,000.
- ii. Communication, supplies and services Kshs. 7,610 compared to Kshs. 130, 000 current year.
- iii. Domestic Travel and subsistence, and other Transportation cost Kshs. 16,310,830 (Travel cost Kshs. 1,330,000, accommodation Kshs.740,000, daily subsistence allowance Kshs. 47,000, field allowance (ward /KYISA games) Kshs. 13,193,830, field operations allowance Kshs. 1m)
- iv. Printing Kshs. 150,000
- v. Training expenses Kshs. 2,712,000 compared to Kshs.3,605,200 approved current year (Hire Kshs. 802,500, accommodation Kshs. 1,014,500, Tuition Kshs. 1,697,500)
- vi. Hospitality supplies and services Kshs.6,339,084 compared to Kshs. 12,569,000 current year (catering Kshs. 3,280,354, Boards and conferences Kshs. 1,158,850, National celebrations Kshs. 1,899,880)
- vii. Insurance Kshs. 400,000 (motor vehicle)
- viii. Specialized materials Kshs. 1.5 million
- ix. Office and general supplies and services Kshs. 1,010,765 (general office expenses Kshs. 738,765, sanitary and cleaning Kshs. 272,000)
- x. Fuel and lubricants Kshs. 655,400 compared to Kshs. 500,000 current year
- xi. other operating expenses Kshs. 295,700 compared to Kshs. 2 million current year
- xii. Routine maintenance vehicles Kshs. 157,760
- xiii. Routine maintenance other assets Kshs. 303,000
- xiv. Supplier credit Kshs. 4,169,092
- Xii. Loans and other instruments Kshs. 2 million
- Purchase of computer Kshs. 560,000

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**Development vote**

- Supplier credit Kshs. 27,015,369
- Other civil works Kshs. 1,220,000

**2.7 ROADS AND PUBLIC WORKS**

The department has an allocation of Kshs. 929,235,158 financial year 2026/2027 broken down as Kshs. 897,204,442 development and Kshs.32,030,716 recurrent. The recurrent allocation is more than allocation in the CFSP of Kshs. 27,226,109. The increment is to assist the department effectively implement and supervise ward based projects. The development allocation has been enhanced from Kshs. 103,145,879 to Kshs. 879,204,442 by Kshs. 794,058,563 due to incorporation of pending bills Kshs. 136,174,210 and Ward Based Projects Kshs. 403,500,000.

**Recurrent expenses include:**

- a. Utilities has been allocated Kshs. 418,800, same as current financial year broken down as
  - ✓ Electricity Kshs. 320,000
  - ✓ Water and sewerage Kshs. 98,400
- b. Communication has an allocation of Kshs. 330,000 same as current year broken down as;
  - ✓ Telephone Kshs. 180,000
  - ✓ Internet Kshs. 150,000
- c. Domestic travel and subsistence has an allocation of Kshs. 4,178,000 same as current year
  - ✓ Travel cost Kshs. 1,040,000
  - ✓ Daily subsistence Kshs. 1,890,000
  - ✓ Printing, advertising and information Kshs. 450,000.
- d. Training expenses has an allocation of Kshs.1,098,000 which entails:
  - ✓ Accommodation allowance Kshs. 728,000
  - ✓ Tuition fees Kshs. 370,000
- e. Hospitality supplies and services has an allocation of Kshs. 13,151,377 against Kshs. 10,939,289 allocated current financial year broken down as:

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- ✓ Catering services Kshs. 4,708,000.
- ✓ Boards and committees Kshs. 8,443,377.
- f. Plant insurance has an allocation of Kshs. 1,525,399.
- g. Office and general supplies and services Kshs. 600,000
- h. Fuel and lubricants has an allocation of Kshs. 4,548,820.
- i. Other operating expenses Kshs. 130,000 against an allocation of Kshs. 8,928,997 allocated current year. Kshs. 8,728,677 was allocated to supplier credit.
- j. Routine maintenance vehicles Kshs. 4.7m.
- k. Routine maintenance other assets Kshs. 300,000
- l. Purchase of computers and printers Kshs. 600,000

**Development projects for the year include:**

- Non residential building and other civil works Kshs.33,740,439
- Framework Kshs.38,436,156
- Bridges Kshs.11
- Ward based Kshs.677,853,637
- Supplier credit Kshs. 136,174,210

**2.8 FINANCE AND ECONOMIC PLANNING**

The department has been allocated Kshs.505,174,197 in financial year 2026/2027.This differs from the amount of Kshs. 386,970,001 allocated in the CFSP by Kshs. 118,204,198 (30.5% increment). The increase is partly attributed to provision for KRA penalties and WIBA obligations.

Kshs. 274,174,197 has been allocated to recurrent compared to Kshs. 236,970,001 allocated in CFSP while Kshs. 231 million development expenditure compared to Kshs. 150 million allocated in CFSP.

**Recurrent**

Kshs. **274,174,197** allocated to recurrent expenditure will finance the following

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**2.8.1 FINANCE (Administration)**

The directorate of Finance has an allocation of Kshs.74,125,770 compared to Kshs.108,650,820 allocated current financial year. (divided into 2, Finance and Economic Planning)

The allocation is broken down as follows

- i. Utilities Supplies and Services Kshs.2,832,000 same as current year (electricity Kshs. 1,488 ,000 water Kshs. 1,344,000)
- ii. Communication Supplies and services Kshs. 708,000 same as current year internet connection allocated Kshs. 600,000, courier and postal services Kshs. 108,000.
- iii. Domestic Travel and Subsistence, and Other Transportation Costs Kshs. 7,321,539 compared to Kshs. 5,282,505 allocated current year, (Travel Kshs. 1.5m compared to Kshs. 1,010,000 current year, daily subsistence allowance Kshs. 2,592,439 compared to Kshs. 1,183,520 current year, field allowance Kshs. 837,900 compared to Kshs. 1,441,500 current year, Field operation allowance Kshs. 2,391,200.)
- iv. Printing, Advertising and Information Supplies and Services Kshs. 630,000 against Kshs. 1,893,400 allocated current year-(publishing and printing Kshs. 68,000, newspapers Kshs.62,400, Advertising and publicity Kshs. 500,000 compared to Kshs. 1.6m current year)
- v. Rentals of Produced Assets Kshs. 2.6m compared to Kshs. 1.2 million current year (ward offices, sub county revenue)
- vi. Training Expenses Kshs. 2,021,700 compared to Kshs. 1,091,500 current year (Travel Kshs. 295,000, accommodation Kshs. 1,106,700, Tuition Kshs. 620,000)
- vii. Hospitality Supplies and Services Kshs. 2,306,870 against Kshs. 4,151,095 allocated current year (catering services Kshs. 1,443,000, boards and conferences Kshs. 863,870)
- viii. Motor vehicle insurance Kshs. 2,500,000 same as current year.

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- ix. Office and General Supplies and Services Kshs. 5,258,500 compared to Kshs. 3,252,520 allocated current year (General office supplies Kshs.2,745,500, computer accessories Kshs. 1,834,460 compared to Kshs.958,960, sanitary & cleaning materials Kshs. 678,540 same as current year)
- x. Fuel Oil and Lubricants Kshs. 8,440,000 compared to Kshs. 7,669,800 current year
- xi. Other Operating Expenses Kshs. 30,766,761 compared to Kshs. 73,130,000 allocated current financial year. (Subscription and membership fees Kshs. 590,000 compared to Kshs.3,130,000 allocated current year, Contracted technical services Kshs. 2.5 million against Kshs. 1 million allocated current year, other operating expenses Kshs. 27,676,761 against Kshs. 69 million allocated current year-*KRA accrued penalties*)
- xii. Routine Maintenance - Vehicles and Other Kshs. 4.5 million compared to Kshs. 2.5 million.
- xiii. Routine Maintenance - Other Assets Kshs. 1,740,000 compared to Kshs. 1,840,000 current year (buildings Kshs.1.6m, computers Kshs. 400,000)
- xiv. Purchase of Office Furniture Kshs. 600,000 against Kshs. 2.2 million current year (purchase of computers Kshs. 600,000)

**Allocation per directorate:**

- Public participation directorate Kshs. 13,512,662.
- Economic Planning Kshs. 25,724,855
- Planning directorate Kshs. 20,839,342
- Revenue Directorate Kshs. 27,889,686.
- Budget Kshs. 21,076,074
- Auditing Kshs. 15,561,200
- Accounts Kshs. 15,489,650
- Monitoring and evaluation Kshs. 8,174,782
- Procurement Kshs. 16,300,354
- SPCU Kshs. 25,504,822
- Statistics Kshs. 9,975,000

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## Development

Kshs. 231 million has been allocated to development broken down as

1. Civil contingency reserve -Emergency fund Kshs. 131 million,
2. Civil work- retentions Kshs. 75 million,
3. Purchase of ICT networking Kshs. 25 million (maintenance of revenue system)

Project	Purpose	Amount (Kshs.)
Infrastructural development: Emergency Fund	Expenditure on Emergencies	131,000,000
ICT Networking and Communication Equipment	Management of Revenue System	25,000,000
Infrastructure development	Retention	75,000,000
<b>Total</b>		<b>231,000,000</b>

## 2.9 LANDS AND URBAN PLANNING, HOUSING AND MUNICIPALITIES

### 2.9.1 LANDS AND URBAN PLANNING

The department of Land and Urban Planning has an allocation of Kshs. 147, 529,159 comprising of recurrent Kshs. 21,815 312 and Kshs. 125,713,847 on as development.

In the approved CFSP, the department was allocated Kshs. 87,641,435 with Kshs. 18,547,265 recurrent and Kshs. 69,094,170 development translating to a loss of Kshs. 59,887,724 on the ceiling.

### Recurrent budget

Recurrent allocation shall fund the following votes;

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- a) Utilities supplies and services has an allocation of Kshs. 72,000 which is a reduction compared to current financial year 1<sup>st</sup> supplementary allocation of Kshs. 120, 000. The allocation is to cater for electricity expenses and Water charges at the HQ office and the Survey office
- b) Communication Supplies and services has been allocated Kshs. 206,000, a decrease from the current year allocation of Kshs. 468,000. The allocation is to cater for airtime and internet connectivity.
- c) Domestic Travel and subsistence and other transportation costs has an allocation of Kshs. 6,848,627. This is an increase from the current year's allocation of Kshs. 3,730,162.
- d) Printing and Advertising and Information Supplies and Services Kshs. 475,600 which is a decrease from the current year allocation of Kshs. 265,600.
- e) Training Expenses has been allocated Kshs. 2,156,400 compared to the current financial year of Kshs. 1, 656,400.
- f) Hospitality supplies and services Kshs. 2,249,600, a decrease from Kshs. 3,481,800 in the current financial year
- g) Office and general supplies and services has an allocation of Kshs. 767,730 compared to Kshs. 546,250 in the current financial year
- h) Fuel oil and lubricants (Refined fuels and lubricants) has been allocated Kshs. 1,589,400 compared to Kshs. 1,389,400 in the current financial year.
- i) Other operating expenses that include professional Membership fees, land Registration, Temporary Expenses, and Motor Vehicle Insurance has a cumulative allocation of Kshs. 4,449,955 which is a 50% decrease from the Kshs. 10,154,558 allocated in the current financial year.
- j) Routine maintenance of motor vehicles has an allocation of Kshs. 1,000,000 compared to Kshs. 1,500,000 currently.
- k) Routine maintenance of other assets like computers, software and networks has been allocated Kshs. 100,000 compared to an allocation of Kshs. 450,000 in the current budget.

- 1) Purchase of office furniture and general equipment (Purchase of Computers, Printers and other IT Equipment) allocation is Kshs. 1,400,000. Compared to Kshs. 800,000 in the current budget.

### **Development budget**

On the development allocation, the following are the proposed allocations;

- a) Contracted Professional Services was allocated Kshs. 4,500.000 for surveying and beaconing of public lands. (100 parcels); This is as part of Implementation of task-force report.
- b) Contracted technical services Kshs. 4,494,980. This is meant to Preparation of valuation roll - Chwele. The purpose is to facilitate future development and enhance revenue.
- c) Purchase of Land for expansion of Matulo Airstrip at Kshs. 40,000,000. In the current budget, the allocation was Kshs. 40,000,00 which was dropped to NIL in the Supplementary budget owing to the slow progress in the engagement with the locals around the airstrip
- d) Other infrastructure and civil works Kshs. 9,599,190 for Reorganization of Markets in Bukembe, Kipsigon and Lungai. Facilitate future development and enhance revenue.
- e) Ward Based Projects development has been allocated Kshs. 19,198,635.
- f) Supplier Credit has an allocation of Kshs. 47, 921, 042 for settling Ward based pending bills.

### **2.9.2 HOUSING**

The Directorate has an allocated a total of Kshs. 412,884,275 comprising of Kshs. 57,126,098 recurrent and Kshs. 355, 758,177 as development.

In the approved CFSP, the department was allocated Kshs. 446,315,360 with Kshs. 48,557,183 recurrent and Kshs. 397,758,177 development translating to a loss of Kshs. 10,000,000 on recurrent and a loss of Kshs. 15,000,000 on development.

The following are the programmes;

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- Utilities supplies and services Kshs. 94,000, a decrease from the current financial year allocation of Kshs. 102,000
- Communication Supplies and services Kshs. 220,000. The current financial year allocation of Kshs. 168,000
- Domestic Travel and subsistence and other transportation costs Kshs. 5,982,698 while the current financial year's allocation is Kshs. 1,370,000.
- Printing, Advertising and information supplies Kshs. 210,000. The current allocation was Kshs. 370,000.
- Training Expenses Kshs. 1,664,000, representing an increase from the current financial year allocation of Kshs. 1,037,000
- Hospitality supplies and services Kshs. 1,322,800, representing an increase from the current financial year allocation of Kshs. 2,848,271.
- Office and general supplies and services Kshs. 1,703,900 an increase from the current financial year allocation of Kshs. 946,027.
- Fuel Oil and Lubricants (Refined Fuels and Lubricants) Kshs. 1,004,000, a up from the current financial year allocation of Kshs. 704,000.
- Other Operating Expenses has been allocated Kshs.4 2,074,700 which include a KUSP grant of Kshs. 17,500,000 and KISIP co-funding grant of Kshs. 22,000,000 for temporary expenses meant for automation of Housing inventory and Drafting of Housing Regulations
- Routine maintenance of motor vehicles is allocated Kshs. 650,000 down from current year allocation of Kshs. 1,050,000.
- Routine Maintenance Other Assets i.e Maintenance of residential houses has been allocated Kshs. 1,800,000 up from current allocations of Kshs. 1,750,000.
- Purchase of Office Furniture and General equipment at Kshs 400,000 compared to current allocation of Kshs. 515,000.

## **Development**

On the development allocation, the following are the proposed allocations;

- a) KISIP 2 Infrastructure Grant for slum upgrading in Chwele and Bungoma at Kshs. 297,400,190

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- b) Other infrastructure and civil works Kshs.53,357,987. The projects are as follows:
- Construction of office block in Milimani Kshs. 9,357,987
  - Construction of Governors residence in Mabanga Kshs. 24,000,000
  - Construction of Governors residence of Deputy governor's residence Kshs. 20,000,000
- c) Renovation and refurbishment of County residential houses (County headquarter) allocated Kshs. 5,766,407. To enhance administrative services.
- d) Residential Buildings. Fencing of Governors Residence at Mabanga is allocated Kshs. 1,000,000

### **2.9.3 BUNGOMA MUNICIPALITY**

The Municipality has an allocated a total of Kshs. 130,390,398 comprising of Kshs. 47,998,371 recurrent and Kshs. 82,392,027 as development.

In the approved CFSP, the department was allocated Kshs. 126,190,642 with Kshs. 40,798,615 recurrent and Kshs. 85,392,027 development translating to a gain of Kshs. 4,199,756 on the ceiling.

#### **Recurrent budget**

The recurrent votes to be funded are;

- Personnel emolument has a total allocation of Kshs. 26,932,991 compared to the current financial year allocation of Kshs. 25,948,371. The breakdown of the allocation is as follows;
  - Basic Salaries Kshs. 22,960,602
  - Personal Allowance Paid as Reimbursement Kshs. 440,262
  - Employer Contribution to Compulsory National Kshs. 3,532,127.
- Utilities supplies and services has an allocation of Kshs. 50,000
- Communication supplies and services has an allocation of Kshs. 60,320

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- Domestic Travel and subsistence and other transportation costs Kshs. 3,200,000. (Approved allocation Kshs. 4,054,250)
- Printing, advertising and Information services has an allocation of Kshs. 300,000
- Training Expenses ksh.1, 800,000(Compared to the approved allocation Kshs. 1,605,400)
- Hospitality supplies and services ksh.4,300,000 (Approved allocation Kshs. 5,215,000)
- Insurance Costs (Motor Vehicles) Kshs. 400,000 (Approved allocation Kshs. 200,000)
- Office and general supplies and services Kshs.500, 000. (Current Allocation Kshs. 500,000)
- Fuel oil and lubricants (Refined fuels and lubricants) Kshs. 600,000 (Current allocation Kshs. 500,000)
- Other operating expenses has an allocation of Kshs. 105,000
- Routine Maintenance expenses –motor vehicles Kshs.300, 000. (Approved allocation of Kshs. 300,000)
- Purchase of office furniture has an allocation of Kshs. 700,000
- Other Capital Institutional Grants (Urban Institutional Grants (UIG) – KUSP) Kshs. 8,750,000. (Current allocation of Kshs. 8,750,000)

On the development allocation, the following are the proposed allocations;

a) Grant (UDG) has been allocated Kshs. 55,065,924. The projects to be undertaken are;

- Construction of car park areas and toilets within municipality urban centers - Kshs. 10,000,000
- Proposed Construction of fifty 50 parking slots along Khetias Supermarket Kanduyi – Kshs. 8,000,000
- Construction of urban walkways within the Municipality – Kshs. 12,000,000
- Proposed Construction of 0.9 Km road connecting affordable housing project within Bungoma Mumias main road – Kshs. 25,062,924

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- b) Other infrastructure and civil works (Proposed Rehabilitation of storm water drainage at BCRH) Kshs.17, 326,103.
- c) 2023/24 Ward Based supplier credit has an allocation of Kshs. 10,000,000

#### **2.9.4 KIMILILI MUNICIPALITY**

The Municipality has an allocated a total of Kshs. 132,436,275 comprising of Kshs. 45,340,318 recurrent and Kshs. 87,095,957 as development this exactly the same amount that was allocated in the CFSP.

#### **Recurrent budget**

The programmes are as under:

- a) Basic Salaries –Civil Service Kshs. 18,985,252 (Reduced from current allocation of Kshs. 20,004,247).
- b) Utilities supplies and services Kshs. 246,000 (Current allocation of Kshs. 250,000)
- c) Communication Supplies and services Kshs. 210,000 (current allocation approved allocation Kshs. 131,828)
- d) Domestic Travel and subsistence and other transportation costs Kshs. 3, 808,000. (Current approved allocation Kshs. 2,500,000)
- e) Printing, Advertising and information supplies Kshs. 525,000. (Approved allocation Kshs. 250,000)
- f) Training Expenses Kshs. 3,900,000 (Current allocation Kshs. 2,686,317)
- g) Hospitality supplies and services Kshs. 4,156,066 (Approved allocation Kshs. 3,604,538)
- h) Insurance costs Kshs. 280,000. (Current allocation Kshs. 300,000)
- i) Specialized materials and supplies Kshs. 525,000(Current allocation Kshs. 500,000)
- j) Office and general supplies and services Kshs. 980,000(Approved allocation Kshs. 700,000)
- k) Fuel oil and lubricants Kshs. 950,000 (approved allocation Kshs. 820,000)
- l) Other operating expenses Kshs. 8,319,085 which is inclusive of Kshs. 8,189,085 supplier credit (Current allocation Kshs. 827,000)

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- m) Routine maintenance motor vehicles. Kshs. 210,000. (Current allocation is Kshs. 210,000)
- n) Routine maintenance- other assets Kshs. 120,000. (Approve allocation Kshs. 950,883)
- o) Other Capital Grants and Transfers –UIG grant Kshs. 8,750,000 (Current allocation Kshs. 8,750,000)
- p) Purchase of Computers, Printers and IT equipment Kshs. 765,000 (Approved allocation Kshs. 400,000)
- q) Research, Feasibility Studies, Project preparation and Design Projects Kshs. 800,000 (Current allocation Kshs. 2,100,000)

On the development allocation, the following are the proposed allocations;

1. Other Capital Grants (UIG) has an allocation of Kshs. 45,368,215. A breakdown of the projects to be done needs to be provided.
2. Construction and Civil Works Kshs. 1,774,909. This is meant for phase II of the renovation of the Municipal office block.
3. Ward Based Pending Bill has an allocation of Kshs. 19,470,707. The pending bill projects to be paid are as follows:

Sno	FY	Company	Description	Ward	Amount (Kshs)
1.	2023/ 2024	Barmac Limited	Periodic Maintenance of Apostolic Church-Kaptola-Nakhobani Road	Kibingei	3,677,113
2.	2023/ 2024	Jadefrost Construction Limited	Periodic Maintenance of Mwangale Matili RC Road	Kimilili	2,919,720
3.	2023/ 2024	Alloni Enterprises Limited	Periodic Maintenance of Bahai School-Number Nane-Namarambi Road	Kimilili	3,318,853
4.	2023/ 2024	Gloptic Designs & Engineering Ltd	Proposed Erection and Completion for Maternity Ward at Kambini Dispensary	Kimilili	2,791,325

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5.	2023/ 2024	Marton Agencies	Upgrading of Kimilili FYM Primary Borehole and Pipeline Extention to Tembatemba	Kibingei	2,202,780
6.	2023/ 2024	Fellow Enterprise Limited	Upgrading of Maeni Co-operative Borehole	Maeni	2,750,000
7.	2023/ 2024	Eliya Limited	Periodic Maintenance of Namaraya-Antoni-Pius Kisiangani Road (Kshs 4,686,295.60) – part payment	Maeni	1,810,916
	<b>Total</b>				<b>19,470,707</b>

## 2.10 TRADE, ENERGY AND INDUSTRIALIZATION DEPARTMENT

A total of Kshs. 261,749,120 comprising Kshs. 58,150,110 recurrent budget and Kshs. 203,332,226 development has been proposed to fund the activities and programs under Trade sub-Department in the financial year 2026/2027. The approved CFSP had allocated a ceiling of Kshs. 173,200,291 (Kshs. 58,150,110 recurrent and Kshs. 115,050,181 development) which means the department has gained Kshs. 88,548,829 partly attributable to Ward Based Project inclusion.

The current financial year allocation is Kshs. 449,476,292 (Kshs. 79,268,506 recurrent and Kshs. 370,207,786 development).

Under recurrent, the following are the allocations per vote;

- a) Utilities supply which includes payment of electricity expenses has been allocated Kshs.14,723,180 while the current year's allocation of Kshs. 34,040,000.
- b) Communication Supplies and services Kshs. 285,019 which is similar to the current year's allocation.
- c) Domestic Travel and subsistence and other transportation costs Kshs. 6,615,482. current Year allocation is Kshs. 5,297,295.

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- d) Printing, Advertising and information supplies has an allocation of Kshs. 565,000 which is a reduction compared to current year's allocation of Kshs. 1,035,000
- e) Training expenses has an allocation of Kshs. 3,938,423 whereas the current year allocation is Kshs. 3,694,081. With new Market Management Committees coming in, this shall aid in training them.
- f) Hospitality supplies and services Kshs. 6,705,127 down from the current year's allocation of Kshs. 8,328,032.
- g) Other operating expenses including Insurance cost, membership fees, contracted professional service and temporary expenses has been allocated Kshs. 11,738,802 while the Current year's allocation is Kshs. 9,255,260. The allocations include money for formulation of policies; Trade & Investment, Trade Licensing, Trade Loan and Fair-Trading Practices and Consumer Protection Policies.
- h) Office and general supplies and services has an allocation of Kshs. 1,420,500 which is similar to the current year's allocation.
- i) Fuel oil and lubricants Kshs. 3,259,413 whereas the Current year's allocation is Kshs.3,090,000.
- j) Routine maintenance of motor vehicles Kshs. 1,818,175 with the current year's allocation being Kshs. 1,179,460
- k) Routine maintenance of other assets including building, computers and office equipment has been allocated Kshs. 110,000, the current financial year allocation is Kshs. 207,899.
- l) Purchase of furniture has an allocation of Kshs. 3,214,851 with the current year's allocation being Kshs. 800,000. This is inclusive of Kshs. 2,534,851 as supplier credit.

The development vote allocations of Kshs. 203,332,226 are for the following votes;

- a. Other infrastructure and civil works (construction of Kamukuywa Market) has been allocated Kshs. 57,109,942 whereas the CFSP ceiling was Kshs. 48,054,104 leading to a deviation of Kshs. 18,054,104. The current financial year allocation was Kshs. 54,760,000.
- b. Ward Based Project has an allocation of Kshs. 56,340,690.

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- c. Ward Based pending bills has been allocated Kshs. 40,083,915 which is the ceiling provided for in the CFSP.

Under energy, Purchase of lighting equipment has been allocated Kshs. 9,797,679 while the current year's allocation is Kshs. 6,372,408

Under Industrialization, the CAIP (County co-funding) has an allocation of Kshs. 40,000,000.

## **2.11 PUBLIC SERVICE MANAGEMENT, ADMINISTRATION AND ICT, COUNTY SECRETARY, COUNTY ATTORNEY, GOVERNOR'S OFFICE AND DEPUTY GOVERNOR'S OFFICE**

### **2.11.1 PUBLIC SERVICE MANAGEMENT AND ADMINISTRATION**

The department of Public Service Management has an allocation of Kshs. 914,648,857, comprising of Kshs. 562,148,857 recurrent and Kshs. 352,500,000 as development.

In terms of deviation from the approved CFSP, the department was allocated Kshs. 708,444,757 with Kshs. 344,721,257 recurrent and Kshs. 363,723,500 development translating to a gain of Kshs. 217,427,600 on recurrent and a loss of Kshs. 11,223,500 on development.

The activities that the department proposes to do are;

- Utilities supplies and services Kshs. 250,000
  - Electricity Expenses Kshs. 200,000
  - Water and sewerage charges Kshs. 50,000
- Communication Supplies and services (Telephone, telex, facsimile and mobile phones services Kshs. 500,000, Courier and Postal Services Kshs. 100,000) Kshs. 600,000
- Domestic Travel and subsistence and other transportation costs Kshs. 9,550,986.
  - Travel costs Airlines, bus, railways Kshs. 2,550,986
  - Accommodation allowances-Domestic travel Kshs. 4,500,000.
  - Daily subsistence allowance Kshs. 2,500,000.
- National Holiday Jamhuri, Madaraka day and Labour Day Kshs. 7,500,000
- Foreign Travel and subsistence and other transportation costs Kshs. 500,000.

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- Travel costs Airlines, bus, railways Kshs. 200,000 to be funded for foreign engagement on public service.
- Accommodation allowances-Domestic travel Kshs. 200,000
- Daily subsistence allowance Kshs. 100,000.
- Printing, Advertising and information supplies Kshs. 850,000.
  - Publishing and printing services Kshs. 50,000.
  - Subscriptions to Newspapers, Magazines and Periodicals Kshs. 100,000.
  - Advertising, Awareness and Publicity Campaigns Kshs. 500,000.
  - Trade shows and exhibitions Kshs. 200,000
- Field operation allowance- civic education and public participation Kshs 3,000,000.
- Rents and Rates- Rent for Sub County & Ward Administrators' offices Kshs. 2,922,000.
- Training expenses Kshs. 7,000,000.
  - Accommodation Kshs. 3,500,000.
  - Training fees Kshs. 3,500,000
- Hospitality supplies and services Kshs. 11,500,000
  - Catering services Kshs. 5,000,000
  - Boards, committees, conferences and seminars Kshs. 6,500,000.
- Specialized materials and supplies (Purchase of Uniforms and Clothing-Staff) Kshs. 2,000,000.
- Office and general supplies and services Kshs. 700,000.
  - General office supplies (papers) Kshs. 500,000
  - Sanitary and cleaning materials, supplies services Kshs. 200,000
- Fuel oil and lubricants (Refined fuels and lubricants) Kshs. 3,000,000
- Other operating expenses Kshs. 490,227,135.
  - Contacted Guards and cleaning Services Kshs. 45,327,135 compared to Kshs. 67 million in the current year.
  - Membership fees, dues and subscriptions Kshs. 100, 000
  - Temporary Imprests Kshs. 2,800,000

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- Motor vehicle insurance Kshs. 500,000.
  - Medical insurance Kshs. 399,000,000
  - Other Capital Grants & Transfers (Kenya Devolution Support Programme II) Kshs. 37,500,000
  - Kenya Devolution Support Programme II-Co-funding Kshs. 5,000,000
- Routine maintenance–motor vehicles) Kshs. 1,765,554
- Routine maintenance- other assets Kshs. 700,000
- Maintenance of HQ buildings Kshs. 500,000
  - Maintenance of computers, software and networks Kshs. 200,000.
- Pre-feasibility studies Kshs. 670,877 for Carrying out research on the public satisfaction and views on the County policies and achievements at the ward level
- Pending bills Kshs. 15,109,045.

### **2.11.2 ICT**

The Directorate of ICT has a recurrent budget of Kshs. 12,653,260. The current financial allocation is Kshs.19, 730,956. The following are the activities;

Communication, Supplies and Services Kshs. 1,212,000

Domestic Travel and Subsistence, and Other Transportation Costs Kshs. 6,074,350

- Daily Subsistence Allowance Kshs. 1,421,090
- Field Allowance 2210309 Field Allowance Kshs. 4,653,260

Printing, Advertising and Information Supplies and Services Kshs. 1,250,000

- Publishing and Printing Services Kshs. 500,000
- Subscriptions to Newspapers, Magazines and Periodicals Annual subscriptions and licenses Kshs. 750,000

Training Expenses 2210700 Training Expenses Kshs. 354,000

- Accommodation Allowance Kshs. 154,000
- Tuition Fees Kshs.200,000

Hospitality Supplies and Services: Catering Services, food and Drinks Kshs. 300,000

General Office Supplies (papers, pencils, forms, small office equipment) Kshs. 179,000

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Refined Fuels and Lubricants for Kshs. 216,000

Maintenance of Computers, Software and Networks Kshs. 2,567,910

Purchase of Computers, Printers and other IT Equipment Kshs. 500,000

### **2.11.3 SUB-COUNTY ADMINISTRATION**

Hospitality supplies and services has an allocation of Kshs. 8,472,553 compared to Kshs. 7,201,670 approved ceiling hence a gain of Kshs. 1,270,883. The breakdown is as below:

Hospitality Supplies and Services Kshs. 8,472,553

- Committees Boards and Conferences Kshs. 5,435,038
- General Office Supplies (i.e. stationaries) Kshs. 951,610
- Purchase of Office Furniture and Fittings Kshs. 1,200,000
- Purchase of Computers, Printers and other IT Equipment Kshs.885,905

**On the development** allocation, the following are the proposed allocations;

- Capital Grants & Transfers (Kenya Devolution Support Programme II) Kshs. 352,500,000

### **2.11.4 COUNTY SECRETARY**

The Office of the County Secretary has a recurrent budget of Kshs. 7,305,746,929. The approved ceiling was Kshs. 6,417,359,057 hence a Kshs. 888,387,872 over and above the approved ceiling. The following are the activities;

- Basic Salary – Permanent Employees Kshs. 7,281,333,658 compared to current year allocation of Kshs.7,002,462,932 showing a significant increase Kshs. 278,870,726 as analyses under introductory notes.
- Utilities supplies and services Kshs.250,000
  - Electricity Expenses Kshs.200,000
  - Water and sewerage charges Kshs. 50, 000
- Communication Supplies and services (Telephone, telex, facsimile and mobile phones services) Kshs.500,000
- Domestic Travel and subsistence and other transportation costs Kshs. 3,665,000. (Current allocation Kshs. 4,200,000)

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- Travel costs (airlines, bus, railways meetings Kshs. 1,000,000
- Accommodation allowances-Domestic travel (facilitation for devolution) Kshs. 1,000,000.
- Daily subsistence allowance Kshs. 1,665,000.
- Foreign Travel and subsistence and other transportation costs ksh.1, 000,000.
  - Travel costs Airlines, bus, railways (for intergovernmental meetings) Kshs. 250,000
  - Accommodation allowances-Domestic travel Kshs. 250,000
  - Daily subsistence allowance Kshs. 200,000.
  - Sundry Items (e.g. airport tax, taxis etc.) Kshs. 100,000
  - States visit abroad Kshs. 200,000
- Printing, Advertising and information supplies Kshs. 600,000.
  - Subscriptions to Newspapers, Magazines and Periodicals Kshs. 100,000.
  - Advertising, Awareness and Publicity Campaigns Kshs. 500,000
- Training expenses Kshs. 2,499,996.
  - Accommodation Kshs. 1,500,000.
  - Tuition / training fees Kshs. 999,996
- Hospitality supplies and services Kshs. 2,500,000
  - Catering services Kshs. 1,500,000 which will be funded during preparation of planning, budget and financial documents
  - Boards, committees, conferences and seminars Kshs.1, 000,000.
- Office and general supplies and services Kshs. 2,178,275.
  - General office supplies (papers) Kshs. 1,511,976
  - Sanitary and cleaning materials, supplies services Kshs. 666,299
- Fuel oil and lubricants (Refined fuels and lubricants) Kshs. 1,000,000
- Other operating expenses Kshs. 4,220,000.
  - Membership fees, dues and subscriptions Kshs. 100,000
  - Temporary committee's expenses Kshs. 1,320,000
  - Contracted Professional Services Kshs. 2,500,000
  - Motor vehicle insurance Kshs. 300,000.

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- Routine maintenance–motor vehicles) Kshs. 500,000
- Maintenance of computers, software and networks Kshs. 200,000
- Purchase of office furniture and general equipment Kshs. 800,000.

**Human resource management Kshs. 3,500,000** which entails:

Domestic Travel and Subsistence and Other Transportation Costs Kshs. 1,400,000

- Accommodation allowance Kshs. 600,000
- Daily Subsistence Allowances and accommodation Kshs. 800,000

Hospitality Supplies and Services Kshs. 1,000,000

- Catering services, receptions Kshs. 500,000
- Committee Boards and Conferences Kshs. 500,000

Purchase of Office Furniture and General Equipment Kshs. 1,100,000

- Purchase of Office Furniture and Fittings Kshs. 600,000
- Purchase of Computers, Printers and other IT Equipment Kshs. 500,000.

**Record management Kshs. 1,000,000**

Domestic Travel and Subsistence, and Other Transportation Costs Kshs. 600,000

- Accommodation allowance Kshs. 200,000
- Daily Subsistence Allowances and accommodation Kshs. 400,000

Hospitality Supplies and Services (Catering services, receptions) Kshs. 200,000

Purchase of Office Furniture and General Equipment (General Office Supplies) Kshs. 200,000

**2.11.5 COUNTY ATTORNEY**

The County Attorney's office has a recurrent budget of Kshs. 69,601,636. The approved ceiling was Kshs. 19,730,956 hence a gain of Kshs. 49,870,680. The activities planned are:

- Utilities supplies and services Kshs. 100,000
  - Electricity Expenses Kshs. 50,000
  - Water and sewerage charges Kshs. 50,000
- Communication Supplies and services (Telephone, telex, facsimile and mobile phones services) Kshs. 500,000
- Domestic Travel and subsistence and other transportation costs Kshs. 3,500,000.

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- Travel costs Airlines, bus, railways Kshs. 1,000,000
- Accommodation allowances-Domestic travel Kshs. 1000,000.
- Daily Subsistence Allowances and accommodation Kshs. 1,500,000
- Foreign Travel and Subsistence and other transportation costs Kshs. 1,000,000
  - Travel Costs (airlines, bus, railway, etc.) Kshs. 100,000
  - Accommodation Kshs. 400,000
  - Daily Subsistence Allowance Kshs. 400,000
  - Sundry Items (e.g. airport tax, taxis Kshs. 100,000
- Subscriptions to Newspapers, Magazines and Periodicals Kshs. 50,000.
- Training expenses for continuous professional development Kshs. 1,250,000
  - Accommodation Kshs. 500,000
  - Tuition / training fees Kshs. 750,000
- Hospitality supplies and services Kshs. 2,353,600
  - Catering services Kshs. 1,000,000.
  - Boards, committees, conferences and seminars Kshs. 1,353,600.
- Specialized Materials and Supplies (Education and Library Supplies) Kshs. 500,000.
- Office and general supplies and services Kshs. 695,628.
  - General office supplies (papers) Kshs. 645,628
  - Sanitary and cleaning materials, supplies services Kshs. 50,000
- Fuel oil and lubricants (Refine fuels and lubricants) Kshs. 500,000
- Routine maintenance–motor vehicles Kshs. 250,000
- Maintenance of computers, software and networks Kshs. 200,000
- Purchase of office furniture and general equipment Kshs. 682,408.
  - Purchase of office furniture and fittings Kshs.400, 000.
  - Purchase of computers printers and IT Equipment’s Kshs. 282,408
- Other operating expenses Kshs. 58,020,000.
  - Membership fees, dues and subscriptions Kshs. 120,000
  - Legal Dues/fees, Arbitration and compensation payments Kshs. 33,500,000.
  - Temporal imprest Kshs. 1,200,000.
  - Motor vehicle insurance Kshs. 200,000.

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- Contracted professional and technical services Kshs. 3,000,000 for consultancy for legal audit
- Supply for credit (Legal fees) Kshs. 20,000,000.

### **2.11.6 GOVERNOR'S OFFICE AND DEPUTY GOVERNOR'S OFFICE**

#### **Governor's Office**

The Office has a total budget of Kshs. 177,205,250 on recurrent. The following are the programmes;

Communication Supplies (Telephone, telex, facsimile and internet Kshs. 1,200,000

Domestic Travel and subsistence Kshs. 25,000,000 with the breakdown as below:

- Travel costs (Airlines, bus, railways) Kshs. 5,000,000
- Accommodation allowances Kshs. 6,000,000
- Daily subsistence allowance and accommodation Kshs. 6,000,000
- Field allowance Kshs. 4,000,000
- Field operational allowances Kshs. 4,000,000

Foreign travel and subsistence and other transport Kshs. 15,000,000

- Travel costs (airlines, bus, and railway) Kshs. 5,000,000
- Accommodation Kshs. 4,000,000
- Daily subsistence allowance Kshs. 4,000,000
- Sundry Items (e.g. airport tax, taxis) Kshs. 2,000,000

Printing, Advertising and information supplies (Publishing and Printing Services) Kshs. 5,000,000

Rentals of Produced Assets (Rent for Council of Governors- Liaison office.) Kshs. 1,500,000.

Training Expenses Kshs. 6,000,000

- Accommodation Kshs. 3,000,000
- Tuition/training fee Kshs. 3,000,000

Hospitality supplies and services Kshs. 23,000,000

- Catering services (reception), Kshs. 15,000,000
- Boards, committees, conferences and seminars Kshs. 8,000,000.

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Office and general supplies and services Kshs. 4,205,250

- General office supplies (papers, pencils, forms small office equipment) Kshs. 3,000,000
- Sanitary and cleaning materials, supplies services Kshs. 1,205,250

Fuel oil and lubricants (Refined fuels and lubricants) Kshs. 15,000,000

Other operating expenses Kshs. 18,600,000

- Membership fees, dues and subscriptions Kshs. 3,600,000
- Temporary committee's expenses Kshs. 12,000,000
- Motor vehicle insurance Kshs. 3,000,000

Routine maintenance motor vehicles Kshs. 12,000,000

Routine maintenance of other assets Kshs. 1,700,000.

- Maintenance of Buildings and Stations -- Non-Residential Kshs. 500,000
- Maintenance of Computers, Software, and Networks ie tonners Kshs. 1,200,000

Purchase of Office Furniture and General Equipment (Purchase of Office Furniture and Fittings) Kshs. 500,000

Supplier credit (Settlement of pending bills) Kshs. 18,000,000.

**Special Programs with a budget of Kshs. 18 million** will fund the following programs:

- The Triple Threat (Teenage pregnancy, GBV& New HIV infections) uniquely through establishment of school clubs in schools and sensitization forums in Barazas and other young people community practice groups to be used as platforms for aggressive sensitization.
- Train persons with disability with the necessary skills for economic empowerment.
- Conduct fire drills in 405 secondary schools in Bungoma County.
- Disaster sensitization of high risk areas in markets centers and institutions.
- Wheelchair support programme.

**SERVICE DELIVERY Kshs. 12,500,000**, which entails;

Telephone, telex, facsimile and internet Kshs. 600,000

Domestic Travel and Subsistence, and Other Transportation Costs Kshs. 5,000,000

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- Accommodation -Domestic Travel Kshs. 2,000,000
- Daily Subsistence Allowances and accommodation Kshs. 1,000,000
- Field Allowance Kshs. 1,000,000
- Field Operational Allowance Kshs. 1,000,000

Training Expenses Kshs. 1,000,000

- Accommodation Kshs. 500,000
- Tuition / training fees Kshs. 500,000

Hospitality Supplies and Services Kshs. 2,500,000

- Catering services, reception Kshs. 2,000,000
- Committees Boards and Conferences Kshs. 500,000

Office and General Supplies and Services (General Office Supplies) Kshs. 800,000

Fuel Oil and Lubricants (Refined Fuels & Lubricants) Kshs. 2,000,000

Other Operating Expenses Kshs. 700,000

- Motor Vehicle Insurance Kshs. 200,000
- Temporal expenses Kshs 500,000

Routine Maintenance - Vehicles and Other Transport Equipment (Maintenance Expenses - Motor Vehicles) Kshs. 500,000

### **DEPUTY GOVERNOR'S OFFICE**

The department of the deputy governor's office has a recurrent budget of Kshs. 40,408,450. The following are the programmes;

Communication Supplies and services (Telephone, telex, facsimile and internet) Kshs. 500,000

Domestic Travel and subsistence and other Kshs. 9,000,000

- Travel costs (Airlines, bus, railways) Kshs. 2,000,000
- Accommodation allowances Kshs. 2,000,000
- Daily subsistence allowance and accommodation ksh.2,000,000
- Field Allowance Kshs. 1,000,000
- Field operation allowance Kshs. 2,000,000

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- Resource mobilization and proposal writing programmes in August Kshs. 1,000,000.
- County Dialogue on teenage pregnancies, GBV and OVCs in December Kshs. 1,000,000

Foreign travel and subsistence and other transport Kshs. 5,000,000

- Travel costs (airlines, bus, and railway) Kshs.1,000,000
- Accommodation Kshs. 2,000,000
- Daily subsistence allowance Kshs. 1,000,000
- Sundry Items (e.g. airport tax, taxis Kshs. 1,000,000

Printing, Advertising and information supplies (Publishing and Printing Services) Kshs. 2,000,000

Training Expenses Kshs. 4,000,000

- Accommodation Kshs. 2,000,000
- Tuition/training fee Kshs. 2,000,000

Hospitality supplies and services Kshs. 4,000,000

- Catering services (reception), Kshs. 3,000,000
- Boards, committees, conferences and seminars Kshs. 1,000,000.

Office and general supplies and services Kshs. 3,000,000

- General office supplies (papers, pencils, forms small office equipment) Kshs. 2,000,000
- Sanitary and cleaning materials, supplies services Kshs. 1,000,000

Fuel oil and lubricants Kshs. 5,000,000

Other operating expenses Kshs. 4,908,450

- Temporary committee's expenses for office imprest Kshs. 2,800,000
- Motor vehicle insurance Kshs. 608,450

Routine maintenance -motor vehicles Kshs. 3,000,000

### **2.12.1 COUNTY PUBLIC SERVICE BOARD**

The County Public Service Board has an allocation of Kshs. 53,918,999 comprising of recurrent Kshs. 40,686,784 and Kshs. 13,232,215 on as development.

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In the approved CFSP, the department was allocated Kshs. 47,815,981 with Kshs. 34,583,766 being recurrent and Kshs. 13,232,215 development translating to a gain of Kshs. 6,103,018 which is 13% deviation from the CFSP.

### **Recurrent budget**

Recurrent allocation shall fund the following votes;

- a) Communication Supplies and services has been allocated Kshs. 403,625, which is similar to current approved allocation.
- b) Domestic Travel and subsistence and other transportation costs has an allocation of Kshs. 15,511,341. This is similar to current approved allocation.
- c) Printing and Advertising and Information Supplies and Services has an allocation of Kshs. 2,092,357 which is a decrease from the current year allocation of Kshs. 2,272,354
- d) Training Expenses has been allocated Kshs. 3,857,658 compared to the current financial year of Kshs. 2,857,658.
- e) Hospitality supplies and services has been allocated Kshs 9,228,544, (Current approved allocation is Kshs. 9,120,782)
- f) Insurance cost has been allocated Kshs. 370,000.
- g) Specialized materials has an allocation of Kshs. 250,000 from the current year allocation of Kshs. 420,000.
- h) Office and general supplies and services has an allocation of Kshs. 1,713,540 compared to Kshs. 1,413,540 in the current financial year.
- i) Fuel oil and lubricants has been allocated Kshs. 1,513,040 compared to Kshs. 1,513,043 in the current financial year.
- j) Other operating expenses has an allocation of Kshs. 2,180,700 which is a decrease from the Kshs. 5,138,700 allocated in the current financial year.
- k) Purchase of office furniture and fittings has an allocation of Kshs. 2,614,000.
- l) Routine Maintenance of Other Assets allocation is Kshs.951,979. Compared to Kshs. 952,775 in the current budget.

### **Development budget**

On the development allocation, the following are the proposed allocations;

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- Construction of Civil Works (Construction of Bungoma County Public Service Board office block) Kshs. 13,232,215 which is similar to the ceiling set in the CFSP.

### **2.12.2 COUNTY ASSEMBLY**

The County Assembly has an allocated a total of Kshs. 1,166,461,439 comprising of Kshs. 966,961,439 recurrent and Kshs. 199,500,000 which is similar to the ceiling allocated in the approved CFSP.

#### **Recurrent budget**

The recurrent programmes to be funded are as follows:

- Salaries has an allocation of Kshs. 527,313,567. The current financial year allocation is Kshs. 525,036,835
- Utilities supplies and services has an allocation of Kshs. 3,500,000 (Current allocation is Kshs. 4,600,000)
- Communication Supplies and services has an allocation of Kshs. 5,030,000. Current approved allocation is Kshs. 4,893,000
- Domestic Travel and subsistence and other transportation costs has an allocation of Kshs. 148,107,473. Current approved allocation is Kshs. 147,377,326.
- Foreign travel and Subsistence costs has an allocation of Kshs. 7,000,000 while the current allocation is Kshs. 14,000,000
- Printing, Advertising and information supplies has an allocation of Kshs. 9,300,000. (Approved current allocation Kshs. 5,996,000)
- Training Expenses has been allocated Kshs. 28,617,250 (Current allocation Kshs. 28,058,685)
- Rental of produced assets (payment of rent for Ward offices) has an allocation of Kshs. 3,126,000 while the current year's allocation is Kshs. 3,714,000
- Hospitality supplies and services has an allocation of Kshs. 19,675,500 (Current approved allocation Kshs. 46,899,784)
- Insurance costs including medical cover has an allocation of Kshs. 61,000,000. (Current allocation Kshs. 59,369,383)

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- Specialized materials and supplies has an allocation of Kshs.8,850,000 (Current allocation Kshs. 8,313,500)
- Office and general supplies and services has an allocation of Kshs. 5,065,435 (current Approved allocation Kshs. 8,484,425)
- Fuel oil and lubricants (Refined fuels and lubricants) has an allocation of Kshs. 4,150,000 (approved allocation Kshs. 6,150,000)
- Other operating expenses (allocations include Contracted professional services, Ward Office operations, Legal fees, Membership fees etc) has an allocation of Kshs. 65,640,410 (Current allocation Kshs. 131,171,314)
- Routine maintenance motor vehicles has an allocation of Kshs.4,500,000. (Current allocation Kshs. .7,162,000)
- Routine maintenance- other assets has an allocation of Kshs.5,200,000. (current approved allocation Kshs. 5,989,000)
- Government pension (Gratuity to members) has an allocation of Kshs. 32,335,554 a reduction from Current allocation Kshs. 34,689,754)
- Purchase of office furniture and General Equipment has an allocation of Kshs. 1,500,000. (Reduced from the current allocation Kshs. 18,007,524)
- Purchase of specialized plant, Equipment and Machinery Kshs. 2,200,000 (Approved allocation Kshs. 4,500,000)

On the development allocation, the following are the proposed allocations;

- Construction of new chamber has an allocation of Kshs. 65,248,740.
- Purchase of motor vehicle has an allocation of Kshs. 8,500,000
- Purchase of other office equipment (equipping of the Gym) has an allocation of Kshs. 2,161,852.
- Purchase of ICT networking and Communication equipment has an allocation of Kshs. 123,589,408.

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