CAB/HR/HSD/005

COUNTY GOVERNMENT OF BUNGOMA

COUNTY ASSEMBLY OF BUNGOMA

COUNTY ASSEMBLY DEBATES

THE DAILY HANSARD

WEDNESDAY, 17TH JUNE, 2026

Morning Sitting

3rd County Assembly **5th Session**

Version 00 **Revision 00**

COUNTY ASSEMBLY OF BUNGOMA

THE DAILY HANSARD

WEDNESDAY, 17TH JUNE, 2026

The House met at the County Assembly Chamber at 9:30 a.m.
(Mr. Speaker [Hon. Emmanuel Situma] in the Chair)

PRAYER

PAPERS

REPORT OF THE COMMITTEE ON POWERS AND PRIVILEGES ON TECHNICAL CAPACITY BUILDING ON CONFLICT OF INTEREST ACT 2025 AND OTHER INTEGRATIVE FRAMEWORKS

Mr. Speaker: Yes, Hon. Lusenaka

Hon. Antony Lusenaka: Thank you, Honourable Speaker. I rise to table a report of the Committee on Powers and Privileges on the technical capacity building on Conflict of Interest Act 2025 and other integrative frameworks for the Committee of Powers and Privileges.

(Report tabled by Hon. Antony Lusenaka)

Mr. Speaker: Honourable members, a report on technical capacity building on the conflict of interest act 2025 and other integrative framework for the committee of Powers and Privileges is hereby tabled and formally it becomes the property of the House accordingly.

NOTICES OF MOTION

REPORT OF THE COMMITTEE ON POWERS AND PRIVILEGES ON TECHNICAL CAPACITY BUILDING ON CONFLICT OF INTEREST ACT 2025 AND OTHER INTEGRATIVE FRAMEWORKS.

Mr. Speaker: Hon. Lusenaka, proceed

Hon. Antony Lusenaka: Honorable Speaker, I hereby give a notice of motion that this House notes the report of the Committee of Powers and Privileges on technical capacity building on conflict of interest act 2025 and other integrative frameworks.

Mr. Speaker: Thank you, Hon. Lusenaka. Honourable members, a notice of motion has been duly issued by the committee that the house that appropriate time will take note of the reports of the committee on Powers and Privileges on the technical capacity building on the conflict of interest act 2025 and integrative framework. I equally urge the table clerks to have the same shared with the Honourable members, it will be coming up as a motion on our Order Paper once scheduled by the HBC accordingly.

MOTION

REPORT OF THE BUDGET AND APPROPRIATIONS COMMITTEE ON THE ANNUAL BUDGET ESTIMATES FINANCIAL YEAR 2026/2027

Mr. Speaker: Chair Budget,

Hon. Benjamin Otsiula (Chair, Budget): Thank you, Honourable Speaker. I wish to move a motion on the report by the Budget and Appropriations committee on the Annual Budget Estimates for the financial year 2026/2027.

The report has a table of contents. Thereafter we have the acronyms and the abbreviations.

PREFACE

Article 201 of the Constitution of Kenya, 2010, Section 131(2) of the Public Finance Management (PFM) Act, 2012, and Standing Order 232(4) of the County Assembly of Bungoma Standing Orders mandate the Budget and Appropriations Committee to examine, review and make recommendations to this House on the Annual Budget Estimates for consideration and approval.

It is therefore my pleasure, on behalf of the Members of the Budget and Appropriations Committee, to present to this Honourable House the Committee's Report on the Annual Budget Estimates for the Financial Year 2026/2027 for the Bungoma County Government.

In compliance with Section 129(2)(a) of the Public Finance Management Act, 2012 and Standing Order 232(1), the Annual Budget Estimates FY 2026/2027 for the Bungoma County Government was tabled before the County Assembly during the sitting of Thursday, 30th April 2026, at 2.30 p.m. Public participation on the estimates was conducted on 21st and 22nd May 2026. Thereafter, the Sectoral Committees interrogated the proposed budget estimates for their respective departments and submitted their reports to the Budget and Appropriations Committee for consideration.

In reviewing the Annual Budget Estimates for FY 2026/2027, the Committee took into account the views collected during public participation, the recommendations of the Sectoral Committees and submissions from the County Executive Committee Member (CECM) for Finance and Economic Planning.

The Annual Budget Estimates for FY 2026/2027 submitted to the County Assembly projected total revenue amounting to Kshs. 16.91 billion, compared to the County Fiscal Strategy Paper (CFSP) 2026 projection of Kshs. 15,609,415,275. This represents a positive variance of approximately Kshs. 1.30 billion, equivalent to 8.3 percent. Having carefully considered the estimates, the Budget and Appropriations Committee recommends the approval of the Annual Budget Estimates for the Financial Year 2026/2027, as detailed in this Report.

COMMITTEE MEMBERSHIP

The Committee on Budget and Appropriations as currently constituted comprises of the following members;

1. Hon. Benjamin Otsiula — Chairperson
2. Hon. Caleb Wanjala — Vice Chairperson
3. Hon. Meshack Simiyu — Member
4. Hon. Sudi Busolo — Member
5. Hon. Everlyn Mutiembu — Member
6. Hon. Francis Chemion — Member
7. Hon. Jerusa Aleu — Member
8. Hon. Christine Mukhongo — Member
9. Hon. Alfred Mukhanya — Member
10. Hon. Jeremiah Kuloba — Member
11. Hon. Stephen Kaiser — Member

MANDATE OF THE COMMITTEE

The Committee on Budget and Appropriations is established under Standing Order 210 of the County Assembly of Bungoma and is mandated to:

a) Discuss and review the estimates and make recommendation to the County Assembly;

b) Examine the County Fiscal Strategy Paper presented to the County Assembly;

c) Examine the County Debt Management Strategy Paper presented to the County Assembly;

d) Examine Bills related to the County Budget, including Appropriations Bills; and

e) Evaluate tax estimates, economic and budgetary policies and programmes with direct budget outlays.

The Budget and Appropriations Committee is further given legal backing under the Constitution of Kenya, Public Finance Management Act 2012 and Public Finance Management Regulations, (County Governments) 2015.

LEGAL BASIS FOR ANNUAL BUDGET ESTIMATES

The preparation and approval of Annual Budget Estimates for County Governments is comprehensive and structured. It is guided by well-defined legal framework that aim at prudent use of public funds, transparency, accountability and citizen participation in the devolved governance system. This framework is established through the Constitution of Kenya 2010, Public Finance Management Act 2012, Public Finance Management (County Governments) Regulations 2015, County Governments Act 2012, Urban Areas and Cities Act 2011 and Intergovernmental Relation Act 2012.

The Constitution of Kenya, 2010

The Constitution lays the foundation for public finance and budgeting in both the National and County Governments. Article 201 outlines the principles of public finance, including prudent and responsible use of public resources, participation of the public in financial matters and equitable sharing of resources. Article 220(2) requires Parliament to enact legislation that prescribes the structure of development plans and budgets for both levels of government. The Fourth Schedule assigns functions to County Governments, necessitating the preparation of budget estimates to support service delivery at the local level.

The Public Finance Management Act, 2012

The Public Finance Management (PFM) Act, 2012 provides the statutory framework for budget making processes at both the National and County levels. It establishes roles and timelines for the preparation, submission and approval of budget estimates.

Section 125 of the PFM Act sets out the county government budget process, which includes the formulation of the budget by the County Executive Committee Member (CECM) for Finance, submission to the County Executive Committee for approval, and forwarding to the County Assembly by 30th April of each year.

Section 131(2) of the PFM Act 2012 requires the Budget and Appropriations Committee to discuss and review the budget estimates and make recommendations to the County Assembly. In finalizing its recommendations, the Committee is required to take into account the views of the County Executive Committee Member for Finance and those of the public on the proposed recommendations.

The County Governments Act, 2012

This Act provides for county planning and development, which directly informs the budgeting process.

Sections 104 (i) to 108 stipulate that County Governments should plan for the County and no funds should be appropriate without a planning framework developed by the County Executive Committee and approved by the County Assembly.

The Public Finance Management (County Governments) Regulations, 2015

These regulations offer detailed procedures for budget preparation and approval. They reinforce the principles of programme-based budgeting, fiscal discipline and the requirement for public participation at every stage of the budget cycle. The regulations also provide guidance on the content of budget documents, timelines and intergovernmental coordination.

CONSIDERATIONS AND EXAMINATION OF THE ANNUAL BUDGET ESTIMATES FOR FY 2026/2027

The Budget Estimates having been tabled before this House were in accordance with the provisions of Standing Order 232 (3) of the County Assembly of Bungoma Standing Orders, deemed to have been committed to the respective Sectoral Committees for interrogation in line with their mandates and submit their reports to the Budget and Appropriations Committee.

The Sectoral Committees subsequently interrogated the Budget Estimates with their respective County Executive Committee Members and Chief Officers and thereafter submitted their reports to the Budget and Appropriations Committee for consideration.

Public participation is anchored under Article 201(1) of the Constitution of Kenya, 2010, which requires openness and accountability, including public participation in financial matters. In compliance with this requirement, the Committee published a public notice in the Daily Standard newspaper on Wednesday, 13th May 2026, inviting members of the public and stakeholders to participate in the budget-making process and submit memoranda on the proposed Bungoma County Annual Budget Estimates for FY 2026/2027.

The public participation exercise was conducted on 21st and 22nd May 2026 at the County Assembly's Paskari Nabwana Hall, where members of the public and stakeholders presented their views and submitted written memoranda outlining their areas of concern and key expenditure priorities.

Memoranda were received from the following organizations;

1. Torch Africa
2. Bungoma County Child Rights Network (BCCRN)
3. Kenya Union of Clinical officers
4. Reproductive, Maternal, Newborn, Child, and Adolescent Health (RMNCAH)
5. Bungoma County Civil Society Forum
6. REDO Kenya
7. Kenya Workers Rights and Harmonization Program
8. Vision Ladies and Youths with Disability Chapter CBO
9. Chepyuk Ward Women Caucus
10. Bungoma Big Sisters Network
11. Voice of Bungoma CSOs Network
12. Shakemu CBO
13. Ndakaru Vision Youths Group
14. Youth for Sustainable Development (YSD)
15. Namoni Community Development Organization
16. Restoration Counselling and training Foundation
17. Kenya National Chamber of Commerce and Industry (KNCCI) Bungoma Chapter
18. Mwalie Health CBO

ACKNOWLEDGEMENT

The Budget and Appropriations Committee wishes to express its sincere appreciation to the Office of the Speaker and the Office of the Clerk for the invaluable support, guidance and facilitation accorded to the Committee throughout the budget review process.

The Committee is equally grateful to the Sectoral Committees for diligently scrutinizing the budget estimates within their mandates and submitting their reports with their observations and recommendations.

The Committee further extends its appreciation to the County Executive, led by the County Treasury, for their cooperation and responsiveness during the budget review process.

The Committee also acknowledges and appreciates the members of the public, civil society organizations, professional bodies and other stakeholders who participated in the public participation forums and submitted memoranda. Their valuable input greatly enriched the Committee's deliberations and contributed to the development of a more responsive and inclusive budget.

Lastly, I wish to recognize the invaluable contribution of the Committee Members and the Committee Secretariat, whose dedication, commitment and professionalism were instrumental in the rigorous review of the estimates. Their unwavering support and collective efforts enabled the Committee to effectively execute its mandate and complete its work within the statutory timelines.

On behalf of the Budget and Appropriations Committee and pursuant to Standing Order 232(5), I have the honour and privilege to table this Report on the Annual Budget Estimates for the Financial Year 2026/2027 and urge this Honourable House to consider and adopt its recommendations.

Report signed by Hon. Benjamin Otsiula Chairperson Budget and Appropriation Committee

CHAPTER TWO

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:

Revenue Stream	**CFSP 2026 (Kshs.)**	**FY 2026/27 Budget (Kshs.)**	**Variance (Kshs.)**	**Variance (%)**	**Performance Interpretation**
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	**+546,904,174**	**+33.5%**	New grants as per the CGAAB 2026
Own Source Revenue (AIA)	1,359,823,524	1,888,432,329	**+528,608,805**	**+38.9%**	Over-performance (projected)
Finance Act Revenue	600,000,000	825,865,486	**+225,865,486**	**+37.6%**	Improved projections
Total Revenue	**15,609,415,275**	**16,909,793,740**	**+1,300,378,465**	**+8.3%**	Above CFSP target

From the table;

- Equitable share remains same as projected in the CFSP 2026
- Conditional grant from National Govt-Keclop reduced from Kshs. 34.5 million to Kshs. 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 (Building Resilient & Responsive Health System) grant 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

Budget Priorities and Policy Direction

In his submission the CECM Finance shows the FY 2026/27 budget 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 enlisted below:

- ➢ The wage bill continues to rise, with personnel allocations 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 respond to audit queries, stalled accrual accounting implementation and no framework for rolling over funds for on-going projects.

RESOURCE ENVELOP FY 2026/27

The resource envelop of the submitted budget was Kshs. 16.9 billion.

The County Executive Committee Member (CECM) for Finance submitted an addendum to the Budget Estimates proposing additional allocations amounting to Kshs. 1,003,111,649, including Kshs. 7.7 million on conditional grants from development partners. The proposed allocations were based on the County Allocation of Revenue Bill, 2026, in which the Senate had proposed an allocation of Kshs. 454 billion to County Governments. However, the addendum was not considered because the Division of Revenue Act, 2026 provided for an allocation of Kshs. 428 billion to County Governments and the County Allocation of Revenue Act, 2026 had not yet been enacted by the Senate.

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 KELCOP. (0.2%)
- **Conditional Grants**-Development partners Kshs. 2,179,580,224 (12.9%) which entails:
    - ✓ NAVCDP Kshs. 105 million
    - ✓ KDSP level I Kshs. 37.5 million
    - ✓ KDSP level II 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 committee notes over projection of local revenue figures which can result in non-implementation of planned programs and accumulation of pending bills. Going by the local revenue actual collections of Kshs. 368.03 million, Kshs. 379.2 million, Kshs. 443.1 million, Kshs. 485.5 million 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. 825.8 million is a mirage. The CBROP 2025 and CFSP 2026 did put the projection at Kshs. 732.7 million and Kshs. 600 million respectively.

AIA projection of Kshs. 1.8 billion is overrated basing on previous actual collection of Kshs. 615.2 million, Kshs. 648.08 million, Kshs. 581.05 million, Kshs. 960.8 million in the FY 2021/22, 2022/23, 2023/24, 2024/25 and in the half year Kshs. 306.74 million. Notably, the itemized budget for the Health department shows the Hospital facilities will be able to spend Kshs. 1,359,823,524 meaning Kshs. 528,608,805 will be deposited in the CRF to be accessed by other departments hence violating the Health & FIF Acts that allows facilities to collect and spend at source. The aforementioned creates a hidden budget deficit that will affect implementation of the FY 2026/27 budget.

Distribution of Resource Envelop among County Departments and County Assembly.

The submitted budget shows distribution of resources as follows: County secretary's office 43.6%, Health 12.9%, Tourism, Environment, Water and Natural Resources 8.74%, County Assembly 6.9%, Public Service Management and Administration 5.5%, Roads 5.5%, ALFIC 3.10%, Finance 2.99%, Housing 2.44%, Education 2.13%, Trade 1.55%, Governors 1.29%, Lands 0.87%, Bungoma Municipality 0.77%, Kimilili municipality 0.71%, Youth 0.39%, CPSB 0.32% and Gender 0.30%.

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

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, 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 and Deputy Governor's office. Pursuant to Sec 26(7) of the PFM reg. 2015 and in reference to the memorandum submitted to the County Assembly dated 30th 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 highest deviation recorded in Water and Natural resources department at 983% due to KOICA grant and Roads and Public Works department 612% due to the huge Ward Based allocation in department.

WARD BASED PROJECTS

The budget submitted shows a total allocation of Kshs. 1,350,000,000 for Ward 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.

The project list for the Ward Based Projects per department and per Ward has been attached. The spreadsheet reflects that projects for the wards within the 2 municipalities will be implemented by respective municipalities as opposed to the line departments.

The implementation of Ward-Based Projects attracts administrative costs amounting to 3% of the total allocation, equivalent to KSh 34,425,000. These costs have been provided for under the recurrent budget vote of the respective line departments.

PENDING BILLS

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

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
Total	**496,375,913**	**414,287,837**	**910,663,750**

The pending bill allocation under the Office of the County Secretary of Kshs. 448,729,703 is detailed below:

- 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
- 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 did not capture the details of the pending bills proposed for consideration in FY 2026/27. Efforts were subsequently made by this committee to ensure that all pending bills earmarked for funding were adequately supported and properly documented.
The pending bills allocation has been enhanced by Kshs. 42,360,979 to make the total allocation of Kshs. 953,024,729.

PERSONNEL BUDGET

The total personnel budget amounts to Kshs. 7,882,628,633 which is 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.
- Provision for outstanding personnel financial obligations which include:
    - 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
    - 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 estimates FY 2026/2027;

S/no	DESCRIPTION	REQUIREMENT	ALLOCATION	BUDGET DEFICIT
A. PERSONNEL COSTS				
1	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	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. PENDING BILLS				
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	-
	Total Executive	**8,422,133,388**	**7,281,333,658**	**1,140,799,730**
	Kimilili Municipality		18,985,252	
	Bungoma Municipality		22,960,602	
	GRAND TOTAL		**7,323,279,512**	

The committee also received memorandum from clinical officers on the return to work formula (RTWF) and the approved clinical officers' career guidelines. The memo sought funding for salary arrears, risk allowance, promotion and re-designation, conversion of 60 clinical officers from contract to permanent and pensionable and outstanding gratuity for the 2016 and 2020 cohorts for 46 officers. The committee invited the CS to shed light on why the amount was not factored in the FY 2026/27 budget yet the all County Governments through the CoG and Kenya Union of Clinical Officers signed the RTWF on 8th July, 2024. A further RTWF was signed between the County Government of Bungoma and Kenya Union of clinical officers in Bungoma in May, 2026. In his submission the CS indicated that negotiations are still on to ensure that the RTWF is executed within the precepts of the law. Consequently, the resultant figure had not been agreed upon but they submitted their tabulations showing the implementation of the RTWF will cost the County Kshs. 26 million. It emerged that the allocation for conversion of 673 contracted to P&P under personnel budget captured the 60 clinical officers. The committee considered the memorandum and allocated Kshs. 20 million to cater for risk allowance, salary and gratuity arrears.

CHAPTER THREE

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

Agriculture, Livestock, Fisheries, Irrigation and Cooperative Development

The department has a budget estimate of Kshs. 524,754,427, comprising Kshs. 59,567,037 for recurrent expenditure and Kshs. 465,187,390 for development expenditure.

Agriculture and irrigation

The sub department has a budget estimate of Kshs. 328,932,210 comprising Kshs. 35,600,606 recurrent expenditure and Kshs. 293,331,604 development expenditure further broken down as: Agriculture and irrigation; Recurrent Kshs. 31,455,099 and Development Kshs. 293,331,604 for Sub counties Kshs. 700,000 and Mabanga ATC and AMC Kshs. 3,445,507.

The Recurrent programmes include;

Utilities supplies and services Kshs. 678,000;

- Electricity expenses Kshs. 478,320
- Water and sewerage Kshs. 199,680

Communication supplies Kshs. 163,200 for internet, courier and postal service.

Domestic travel and subsistence and other transportation costs Kshs. 13,994,290;

- 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. The amount is for agricultural extension services for the following activities: Annual devolution conference, world food day, farm visits, field days, crop pest & disease surveillance, Agricultural shows and exhibition.
- Field operation allowance Kshs. 7,677,915. The amount is intended to support crop development for Farm Input Support Programme ward committees, M&E for FISP programme, mobile soil and lab operationalization.

Printing Advertising services Kshs. 535,000.

- 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;

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

Hospitality supplies and services Kshs. 3,412,890;

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

Insurance costs Kshs. 1,081,250;

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

Office and general supplies and services Kshs. 869,205.

- General office supplies Kshs. 497,905
- Supplies and accessories for computer and printers Kshs. 223,000
- Sanitary and cleaning materials, supplies and services Kshs. 148,300
- Fuel and lubricants Kshs. 1,309,400.
- Membership fees, dues and subscription to professional bodies Kshs. 82,100
- Routine maintenance vehicles Kshs. 920,000.
- Maintenance of vehicles Kshs. 920,000.
- Maintenance of computers, software, and networks Kshs. 70,000
- Purchase of computers, printers and other IT equipment Kshs. 490,000
- Supplier credit Kshs. 6,309,764. A list of the pending bills to be settled by this allocation was provided.
- Field operation allowance to sub county administration Kshs. 700,000

The recurrent has a net reduction of Kshs. 176,750 as a result of the following:

- Recurrent has been reduced by Kshs. 5,296,750
- The ward based administrative costs (3%) has been allocated Kshs. 120,000
- NAVCDP CO-Funding allocated Kshs. 5 million in order to meet the conditions of the grant.

Development programmes

- Other capital grants and transfers-NAVCDP Kshs. 105,000,000. The work plan was provided.

- ➢ The Farm Input Support Programme was initially allocated Kshs. 180 million, comprising Kshs. 67,500,000 for the purchase of certified crop seeds and Kshs. 112,500,000 for the purchase of fertilizer, targeting 500 beneficiaries per ward. The allocation has been enhanced by Kshs. 36 million, increasing the total amount to Kshs. 216 million and expanding coverage to 600 beneficiaries per ward.
- ➢ Supplier credit Kshs. 8,331,604. A list of the pending bills to be settled through this allocation was provided and verified.
- ➢ Ward based project cost is Kshs. 3,880,000.
- ➢ The committee considered an allocation of Kshs. 6 million for coffee and Avocado seedlings for Mukuyuni ward.

MABANGA ATC AND AMC

It has an allocation of Kshs. 3,445,507 for the following recurrent programmes;

- Electricity expenses Kshs. 420,000
- Communication supplies Kshs. 163,200 for internet, courier and postal services
- Domestic travel and subsistence costs Kshs. 447,300.
- Training expenses Kshs. 415,000.
- Insurance costs (plant, equipment & Machinery) Kshs. 516,000.
- Office supplies and services Kshs. 462,807.
- Fuel oil and lubricants Kshs. 480,000.
- Membership fees dues and subscription to professional bodies Kshs. 21,200
- Routine maintenance vehicles Kshs. 520,000 for Maintenance of 16 tractors

COOPERATIVE DEVELOPMENT

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

Recurrent programmes include;

Utilities supplies and services Kshs. 180,000: Electricity Kshs. 60,000 and Water and sewerage charges Kshs. 120,000

Communication supplies and services Kshs. 151,200;

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

Domestic Travel and subsistence and other transportation costs Kshs. 5,125,000;

- Travel cost Kshs. 330,000

- Accommodation allowances Kshs. 537,600
- Daily subsistence allowance and accommodation Kshs. 1,100,600 reduced by Kshs. 500,000
- Field allowance Kshs. 3,156,800 has been reduced by Kshs. 1,156,000

Printing, advertising and information supplies Kshs. 281,000;

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

Training expenses Kshs. 388,500;

- Hire of training facilities and equipment Kshs. 100,000
- Accommodation Kshs. 143,500
- Tuition /training fees Kshs. 145,000
- Hospitality supplies and services Kshs. 1,338,790 for preparation of Bungoma County Cooperatives Policy and regulations reduced by Kshs. 600,000 due to previous allocations towards the same policy and regulations.
- Insurance costs Kshs. 139,500 for motor vehicle.
- Office and general supplies and services Kshs. 447,025.
- Fuel oil and lubricants Kshs. 804,074
- Membership fees Kshs. 115,300
- Routine maintenance vehicles Kshs. 367,50o.
- Maintenance of computers software and networks Kshs. 60,000
- The Committee has allocated Kshs 180,000 towards Ward Based administrative costs.

Development programmes include;

- Agricultural Machinery and Equipment Kshs. 6,444,182 to procure one 4 disk coffee pulping machine, construction of coffee pulping house and construction of coffee cherry hopper.
- Supplier credit Kshs. 10,274,215. A list of the pending bills to be settled through this allocation was provided and verified.
- Ward based projects allocation is Kshs. 5,820,000 as per the project list.

LIVESTOCK AND FISHERIES

The sub department has a budget estimate of Kshs. 173,851,438 comprising Kshs. 18,714,049 recurrent expenditure and Kshs. 155,137,389 development expenditure. The amount includes Kshs. 771,800 for Chwele Fish Farm.

Recurrent Programmes include;
Utilities supplies and services Kshs. 1,428,684;

- Electricity expenses Kshs. 423,084
- Water and sewerage charges Kshs. 1,005,600
- Communication supplies and services Kshs. 100,000 for internet and courier.

Domestic travel and subsistence Kshs. 7,407,651;

- Domestic travels Kshs. 2,030,206 for Departmental Human Resource Advisory Committee Meetings, Bungoma County Animal Welfare Policy Stakeholders' Validation Meetings in Mabanga and travels within the county. The amount has been reduced by Kshs. 600,000 and reallocated to FISP.
- Field allowance Kshs. 5,377,445 for Agricultural Shows, Exhibitions and Celebrations; travels within the county has been reduced by Kshs. 2.3 million.
- Printing, Advertising and information supplies and services Kshs. 255,500.
- Training Expenses Kshs. 1,763,000.
- Hospitality supplies and services Kshs. 2,341,860 for Validation meetings with the County Assembly sector committee. The amount has been reduced by Kshs. 800,000
- Insurance costs motor vehicle Kshs. 697,500.
- Veterinarian supplies and materials (Vaccines) Kshs. 544,829 has been enhanced by Kshs. 1 million
- Office and general supplies services Kshs. 735,125.
- General office supplies 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
- Membership fees dues and subscription to professional bodies Kshs. 98,100
- Routine maintenances 8 vehicle Kshs. 840,000.
- Maintenance of computer software Kshs. 70,000
- Purchase of computers, printers and other IT equipment Kshs.750,000. The amount has been reduced Kshs. 300,000.

Ward Based *a*dministrative Costs have been allocated Kshs. 3,726,000.

Chwele Fish Farm
The farm has a budget of Kshs. 771,800 for utilities, lab materials, supplies for production and routine maintenance of motor vehicles.

Development programs

Livestock and fisheries development allocation of Kshs. 155,137,389 for;

- Aquaculture Input Support (Fingerlings, fish feeds, accessories Kshs. 500,000) which has been enhanced by Kshs. 2.5 million.
- Supplier credit Kshs. 4,114,195. The list of pending bills was provided and verified.
- Ward based Kshs. 117,023,194 has been revised to Kshs.125, 474,000 including the Kshs. 5 million revised allocation for Kimilili ward.
- Kenya Livestock commercialization projects (KeLCoP) Kshs. 33,500,000 for the four wards. Musikoma, Bukembe East, Kaptama and Naitiri Kabuyefwe. Work plan was provided.
- The committee has also considered an additional allocation of Kshs. 6.2 million for supplies for production: Kshs. 3.2 million for South Bukusu ward and Kshs. 3 million for Tongaren ward.

EDUCATION AND VTC

The 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.

Recurrent budget allocation

The recurrent allocation has a huge reduction from the approved CFSP (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) Kshs. 250,000.

b) Domestic Travel and subsistence and other transport has an allocation of Kshs. 8,112,150 (Kshs. 5,000,000 HQ & ECDE and Kshs. 3,112,150 under VTCs). Staff appraisal, assessment of ECDE centres, implementation of CBC training, policy formulation, supervision of digital literacy and competence based curriculum, M&E of NITA and external TVET exams, curriculum implementation, quarterly CBET curriculum supervision and development of quality assurance guideline.

c) Printing, Advertising Kshs. 350,000 (Kshs. 50,000 under HQ and Kshs. 300,000 under VTCs).

d) Training expenses has an allocation of Kshs. 4,000,000 (Kshs. 2,000,000 under HQ and Kshs. 2,000,000 under VTCs).

e) Hospitality supplies and services Kshs. 2,500,000 (Kshs. 1,500,000 under HQ and Kshs. 1,000,000 under VTCs).

f) Insurance cost has an allocation of Kshs. 600,000

g) Office and general supplies and services Kshs. 1,033,803.

h) Fuel oil and lubricants has an allocation of Kshs. 700,000 (Kshs. 200,000 under HQ and Kshs. 500,000 under VTCs).

i) 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.

k) Supply of learning materials has been allocated Kshs. 5,000,000.

l) VTC capitation allocated Kshs. 20,000,000.

m) 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 31st December, 2025.
The Committee reduced the Operations and Maintenance allocation by Kshs. 8,500,000, as detailed in the schedule of increases and decreases and reallocated the funds to support the Bursaries Programme.
Ward Based administrative costs have been allocated Kshs. 2,659,950

Bursaries
In consideration of the views submitted by the Sector Committee and members of the public, this Committee has enhanced the Ward Bursary allocation by Kshs. 2 million per Ward, increasing the allocation from Kshs. 4 million to Kshs. 6 million per Ward. Consequently, the total bursary allocation now stands at Kshs. 270 million.

Further, in line with the advisory issued by the Controller of Budget (CoB), the bursary allocation has been reclassified from the development budget to the recurrent budget vote. The implementation of the bursary programme shall be undertaken in accordance with the existing Education Support Scheme guidelines.

Development

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 will fund the following activities and programs;

a) Supplier credit has an allocation of Kshs. 24,382,131.59. The priority list of pending bills was provided and verified except Kshs. 638,669 that has since been deducted.

b) Ward Based project has been allocated Kshs. 269,284,972.42 which includes Ward Bursary with an allocation of Kshs. 180,000,000. The revised project list reflects a total allocation of Kshs. 86,005,050 (project list is attached).

c) The pending bills list was enhanced by Kshs. 3.8 million for completion of Tabuti primary ECDE.

HEALTH AND SANITATION

The department of Health and Sanitation has 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:

Sub sector	Recurrent	Development	Total
Health Administration	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	1,368,943.23	-	1,368,943.23
Total	**1,403,584,960.08**	**783,000,782.94**	**2,186,585,743.03**

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 projects and programmes that the department will do are;

- Other capital grants and transfers Kshs. 111,122,326 which includes:
    - BREHS grant (Building Resilient and Responsive Health Systems) of Kshs. 93,419,326). The work plan was provided as summarized below:
        - ✓ KEMSA commodity supplies Kshs. 48,727,626

- ✓ Recruitment, training and purchase of smart phones Kshs. 14,992,000 for CHPs
- ✓ Operationalization of Kenya quality Model for Health Kshs. 1 million
- ✓ Procurement of assorted IPC material, heavy duty gloves/boots Kshs. 1,167,000
- ✓ Capacity building of facilities in charge Kshs. 1,610,000
- ✓ Preparation & printing of service chatters for 30 PHC facilities Kshs. 1,020,000
- ✓ Induction of health facilities management committees Kshs. 5,754,000
- ✓ Support HPTs and lab services Kshs. 1,420,700
- ✓ Project management and M&E Kshs. 17,728,000

- DANIDA co funding Kshs. 17,703,000 for level 2 and 3.

➢ Utilities supplies and services Kshs. 7,500,000. The amount supplements level 2 and 3 expenditures;

- Electricity Expenses Kshs. 4,500,000
- Water and sewerage charges Kshs. 3,000,000

➢ Communication Supplies and services Kshs. 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 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. Planned trainings include; CHVs/CHEWs Community EMTCT trainings, Multiple Drug-Resistant TB (MDRTB), PFMA training. E-procurement training, Senior management course for Finance officer and accountants, IFMIS trainings, Refresher defensive and first aid courses, Training for Pharmacists, Trainings for Laboratory Technologists, Training for Nutritionist, ICPAK, Training for Secretaries, Training for Public Health Officers, Critical care Nursing, COSECSA Training

➢ Hospitality supplies and services Kshs. 6,750,000 to celebrate Malaria Day, TB Day, HIV/AIDS Day, Disability Day, Mental day, Cancer Day, Malezi bora day, hand washing day, Night week. The amount will also provide conference facility for the above mentioned training.

➢ Insurance costs (Motor vehicles) Kshs. 3,000,000

➢ Specialized materials Kshs. 81,400,000, while the current allocation is Kshs. 56,926,587. The amount supplements the level 2 and 3 allocation; distribution of the allocations was provided for the 116 level 2 and 3 facilities with each facility receiving Kshs. 701,725. The breakdown of the specialized material are;

- 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.

- General office supplies 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. The amount was reduced by Kshs. 2.5 million.

➢ Fuel oil and lubricants Kshs. 9,000,000

- Refined fuels and lubricants Kshs. 7,000,000

  - Other fuels (fire wood, gases, charcoal) 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. The amount will support in preparation of policies, bills and regulations.
- Maintenance expenses for motor vehicles Kshs. 10,000,000. The list of Motor vehicles to be maintained was provided and it includes those at the level 4 and 3 facilities with its own budget hence the amount was cut down by Kshs. 5 million.

- Routine maintenance assets Kshs. 12,000,000

  - Maintenance of computers, software and networks Kshs. 5,000,000
  - Maintenance of buildings and stations Kshs. 7,000,000. Amount was reduced by Kshs. 5 million.
- Purchase of office furniture and general equipment Kshs. 7,000,000

  - Purchase of office furniture and fittings Kshs. 4,000,000. The amount was reduced by Kshs. 2.5 million.
  - Purchase of computer, printers and other IT equipment Kshs. 3,000,000

Ward-Based Administrative Costs have been allocated Kshs 1,407,000.00

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

- Ward based projects Kshs. 61,402,710. The revised project list reflects an allocation of Kshs. 45,493,000 as attached.
- AMREF Co – Funding Kshs. 30 million.
- Other infrastructure and civil works Kshs. 391,160,772, which has been considered as follows:
  - ✓ Completion of Webuye outpatient Kshs. 20,763,801
  - ✓ AMREF Projects Kshs. 350,000,000
  - ✓ Complete 300 bed mother and child hospital Kshs. 19 million
  - ✓ The Committee considered the sector committee recommendation and allocated Kshs. 5 million towards completion of the ICU/renal Unit in Webuye which has a contract sum of Kshs. 35 million. The current year budget has an allocation of Kshs. 10 million. The balance can be sourced from AIA.

- Supplier credit (Pending bills) Kshs. 50,437,302. The list of pending bills was provided and verified.
- There is also an allocation of Kshs. 3 million towards equipping of dispensary in Siboti ward.

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.

Public Health

The department of public health has a budget estimate of Kshs. 20,000,000 for recurrent for the following programmes;

- ✓ Communication Supplies and services Kshs. 100,000.
- ✓ Domestic Travel and subsistence Kshs. 2,000,000.
- ✓ Printing, Advertising and information supplies Ksh. 2,000,000.
- ✓ Insurance costs (Motor vehicle) Kshs. 400,000
- ✓ Specialized materials and supplies Kshs. 8,200,000;
    - Fungicides, insecticides and sprays Kshs. 7,000,000
    - Laboratory fees Kshs. 1,200,000
- ✓ Office and general supplies and services Kshs. 2,000,000.
- ✓ Fuel oil lubricant Kshs. 3,000,000.
- ✓ Routine maintenance –motor vehicles Kshs. 1, 000,000.
- ✓ Purchase of furniture Kshs. 1,300,000.

HOSPITAL FACILITIES

A review of County's resource envelop shows the AIA projection of Kshs. 1,888,432,329. However, the itemized budget shows the facilities will be able to spend Kshs. 1,359,823,524. This means that Kshs. 528,608,805 will be collected by facilities and deposited in the CRF to be accessed by other department hence violating the Health & FIF Acts that allows facilities to collect and spend at source. In their submission the CEC/Chief officer for Health and Sanitation indicated that the target of Kshs. 1.8 billion is too high and the facilities will not be able to collect and deposit their funds in CRF. They also submitted that though the Kshs. 1.3 billion was captured in the CFSP 2026 and budget estimates, current trend shows an improvement in SHA reimbursement and requested for a review of their annual targets to a total of Kshs. 1,487,466,609.

In agree with the submissions this Committee directs that the revised targets be considered in the 1st Supplementary Budget FY 2026/2027 after assessing the actual performance in the current year budget. The targets have been retained as follows:

Facility	**Submitted Budget**
BCRH	393,415,839
Webuye	350,000,000
Kimilili	49,365,000
Mt.Elgon	32,929,052
Naitiri	35,312,858
Bumula	37,517,917
Chwele	34,190,000
Sirisia	42,585,858
Cheptais	49,800,000
Bokoli	34,747,000
Sinoko	9,960,000
Primary Health care	200,000,000
Public Health	20,000,000
Unallocated	20,000,000
Total	**1,359,823,524**

The unallocated Kshs. 20 million has been incorporated into the Cheptais allocation, bringing the total target allocation for Cheptais to Kshs. 69,800,000.

Submission from the Medical Superintendents through the sector committee indicates that the facilities allocations on the individual votes were tempered with; not as it was proposed by facilities. The most affected are allocations towards specialized materials and this affects budget implementation where facilities record over expenditures and under expenditures on most votes.

The revised itemized budgets were submitted and considered by the committee as attached. Recurrent itemized budget includes allocations towards specialized material worth Kshs. 859,002,793 summarized as below:

- Medical drugs Kshs. 204,551,337
- 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 phamaceutical 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
TOTAL	**81,400,000**	**196,550,000**	**168,250,000**	**22,150,000**	**18,531,767**	**20,454,536**	**19,397,078**	**25,920,000**	**14,450,000**	**26,068,634**	**2,890,000**	**122,500,000**	**718,562,015**

Development allocations under facility budgets

The following facilities have allocated part of the AIA collection towards projects implementation.

- ➢ BCRH has equipping of 300 bed capacity Facility Kshs. 50 million
- ➢ Webuye sub-county completion of modern out-patient department Kshs. 50 million
- ➢ Primary Health care has an allocation of Kshs. 50 million for refurbishment/renovation of level 2 and 3 facilities.
- ➢ The BCRH Morgue is in a dilapidated condition and it requires a total overhaul by constructing a new morgue to cater for the masses that cannot access the private Morgues. In view of the sector committee views, this committee has allocated Kshs. 10 million through AIA for the construction of a new morgue.

TOURISM, ENVIRONMENT, WATER AND NATURAL RESOURCES

TOURISM AND ENVIRONMENT

The department has budget of Kshs. 763,766,343, comprising Kshs. 364,439,774 for recurrent expenditure and Kshs. 399,326,569 for development expenditure.

The recurrent programmes are;

- ➢ Communication supplies and services Kshs. 368,000.
  - ➢ Domestic Travel and Subsistence Kshs. 1,873,663 for Tourism marketing events like miss tourism and Kenya magical expo.

- Printing, Advertising and Information supplies and services Kshs. 171,142 for advertising tenders and subscription to newspapers.
- Training Expense Kshs. 2,154,709 for allowance and tuition fees
- Hospitality supplies and services Kshs. 1,250,000;
    - 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.
- Fuel oil and lubricants Kshs. 1,000,000. Refined fuel and lubricants for 4 vehicles;
- Other Operating expenses Kshs. 340,954,846.
    - 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
- Routine maintenance of furniture, buildings, computers and supplies Kshs. 920,000.

Climate change institutional support grant Kshs. 14 million for;

- Supervision Fuel for climate change 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

The recurrent budget has a net increase of Kshs. 3,350,000.00 as highlighted on the schedule of increases and decreases.

Development Programmes include;

- Climate change co-funding Kshs. 91,000,000. The work plan was provided
- Climate change grant Kshs. 308,326,569. The work plan was provided
- On drainage works the committee noted that the program has been centralized under the Bungoma Municipality hence denying regions not under municipality. The allocation of Kshs. 5 million extends to Bukembe markets to handle drainage works.

WATER AND NATURAL RESOURCES

The department has a budget estimate of Kshs. 714,101,878 comprising Kshs. 45,315,674 for recurrent expenditure and Kshs. 668,786,204 for development expenditure.
Recurrent programmes are;
Utilities supplies and services Kshs. 15,030,000.

- Electricity expenses Kshs. 30,000
- Water and sewerage expenses (BWASCO) Kshs. 15,000,000.
- Communication supplies and services Kshs. 210,000
- Telephone, telex, facsimile and mobile Kshs. 100,000
- Internet connections Kshs. 60,000
- Courier and postal service Kshs. 50,000
- Domestic travel and subsistence Kshs. 300,000
- Printing, Advertising and information supplies and services Kshs. 186,211.
- Training expenses Kshs. 1,657,223.
- Hospitality supplies and 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
- Fuel oil and Lubricants for 6 vehicles Kshs. 2,500,000
- Professional membership fees Kshs. 120,000.
- 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 which entails:

- Project feasibility studies and preliminary design Kshs. 3,000,000
- Processing of permits and licenses (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
- Stakeholder engagement Kshs. 4 million
- Water quality surveillance Kshs. 1 million

The administrative costs for the Ward Based Projects is Kshs. 3,645,000
Development programmes are;

- Purchase of workshop tools, spares and small equipment (drilling tools) Kshs. 10,196,009 to fund the following activities: Borehole design and mapping, Preparation of borehole reports, WRA permit, NEMA license, Water quality Analysis, Hydro-geological survey, Plain steel surface casing, Fuel for drilling fleet, Maintenance of drilling fleet.
- Supplier credit has an allocation of Kshs. 36,083,147. The amount has been enhanced by Kshs. 2,191,045 List of priority projects to be settled by the allocation were provided as attached.
- KOICA grant III Kshs. 500,000,000
- Ward based projects of Kshs. 121,500,000: Kshs. 117,855,000 for project costs.

GENDER AND CULTURE

The Department has a budget estimate of Kshs. 50,675,028, comprising Kshs. 41,276,524 for recurrent expenditure and Kshs. 9,398,504 for development expenditure.

- Recurrent Programmes include;
- Utilities supplies and services Kshs. 801,000; Electricity Kshs. 600,000 and water and sewerage Kshs. 201,000.
- Communication supplies and Services Kshs. 91,200.
- Domestic travel and subsistence Kshs. 22,937,083. The amount includes Kshs. 12,063,738 for KICOSCA and field operational allowance Kshs. 6.6 million which has been reduced by Kshs. 3 million.
- Printing, Advertising and Information Supplies and Services Kshs. 105,000 for gazettement of approved bills and regulations.
- Training Expenses Kshs. 4,065,300 has a reduction of Kshs. 1 million.
- Gender /Disability Mainstreaming Kshs. 1,622,800
- Hospitality Supplies and Services Kshs. 4,537,244.
- Catering Services Kshs. 2,219,810
- Boards, Committees conference and Seminars Kshs. 1,817,434 the amount will be spent on sensitization of circumcisers, Embalu, Sikhebo and Domestic subsistence allowance. The amount was enhanced by Kshs. 1,300,000 for sensitization of circumcisers and Kshs.600,000 for Sikhebo.
- National celebration Kshs. 500,000 for International Women’s Day and international Disability Day.
- Insurance costs for motor vehicle Kshs. 250,000.
- Office and General supplies and services Kshs. 367,305.

- Fuel oil and Lubricants Kshs. 565,200.
- Membership fees Kshs. 265,700.
- Routine maintenance of Vehicle Kshs. 159,880**.**
- Routine maintenance of computers Kshs. 203,000.
- Purchase of office furniture, computers, printers Kshs. 560,000
- Supplier of credit Kshs. 6,528,492 has a reduction of Kshs. 159,881 that could not be verified. Pending bills list has been attached.

Development Programmes

Other Infrastructure and Civil Works has an allocation of Kshs 3,889,113, which was provided for the Sang'alo Cultural Centre. The amount was initially budgeted under the Ward-Based vote but has since been reallocated to the Supplier Credit vote. In addition, a further Kshs. 934,943 has been allocated to facilitate the clearance of the outstanding pending bills.

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

- Renovation and Equipping of Kimilili Library Kshs. 4,009,391 in Kibingei Ward.
- Equipping of Sang'alo Cultural Centre Kshs. 1,500,000 in West Sang'alo ward

In line with the public views and sector committee recommendation allocation for renovation and equipping of Kimilili library was reduced by Kshs. 3,000,000 and the same allocated for equipping of Sang'alo multipurpose hall.

YOUTH AND SPORTS

In financial year 2026/2027, the department has an allocation of Kshs. 65,727,610; Recurrent Kshs. 37,492,241 and development Kshs. 28,235,369.

- Utilities supplies and services Kshs. 921,000 for electricity, water sewerage.
- Communication supplies and services Kshs. 7,610.
- Domestic Travel and subsistence Kshs. 16,310,830. The allocation includes allocation for Ward/KYISA games Kshs.13, 193,830 and domestic travels.
- Printing Kshs. 150,000
- Training expenses Kshs. 2,712,000.
- Hospitality supplies and services Kshs.6,339,084 (catering Kshs. 3,280,354, Boards and conferences Kshs. 1,158,850, National celebrations Kshs. 1,899,880)
- Insurance Kshs. 400,000 (motor vehicle)
- Specialized materials Kshs. 1.5 million
- Office and general supplies and services Kshs. 1,010,765 (general office expenses Kshs. 738,765, sanitary and cleaning Kshs. 272,000)
- Fuel and lubricants Kshs. 655,400 compared to Kshs. 500,000 current year
- Membership fees and subscriptions Kshs. 295,700.

- Routine maintenance vehicles Kshs. 157,760
- Routine maintenance furniture Kshs. 303,000
- Supplier credit Kshs. 4,169,092
- Loans and other instruments Kshs. 2 million
- Purchase of computer Kshs. 560,000

The recurrent budget has net increase of Kshs. 2,016,000 as highlighted on the schedule of increases and decreases. The administrative costs for the ward based projects have an allocation of Kshs. 684,000.

Development vote has;

- ➢ Supplier credit Kshs. 27,015,369 for the Chemonge high altitude. The documents submitted to this committee show a pending bill of Kshs. 14.5 million hence the extra amount was reallocated to other functions.
- ➢ Other civil works Kshs. 1,220,000 for Ndalu Tabani ward based pending bill.
- ➢ Ward Based projects allocation stands at Kshs. 22,116,000.

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.

Recurrent expenses include:

- ➢ Utilities have been allocated Kshs. 418,800 for electricity Kshs. 320,000 and water and sewerage Kshs. 98,400.
- ➢ Communication has an allocation of Kshs. 330,000.
- ➢ Domestic travel and subsistence Kshs. 4,178,000 for Kenya Roads Board - Correspondence Meetings, Council of Governors Caucus, Lake Region Economic Block Caucus, Consultative engagements with County Assembly committees, Senate Engagements, Devolution Conferences.
- ➢ Training expenses has an allocation of Kshs. 1,098,000.
- ➢ Hospitality supplies and services have an allocation of Kshs. 13,151,377. The activities captured include: Monitoring and Evaluation of departmental Projects, Documentation of Financial Planning and Implementation Reports, procurement committees and catering services.
- ➢ Plant insurance has an allocation of Kshs. 1,525,399.
- ➢ Office and general supplies and services Kshs. 600,000
- ➢ Fuel and lubricants has an allocation of Kshs. 4,548,820.
- ➢ Professional Membership Fees Kshs. 130,000.
- ➢ Routine maintenance vehicles Kshs. 4.7 million.

- Routine maintenance of computers, software and networks Kshs. 300,000
- Purchase of computers and printers Kshs. 600,000

The recurrent budget has a net increase of Kshs. 5,645,000 due to a reduction of Kshs. 9 million in Operation and Maintenance and an allocation of Kshs. 14,645,000 towards ward based administrative costs.

Development projects worth Kshs. 897,204,442 for the year include:

- Non-residential building and other civil works Kshs. 10 million for equipping of fire station
- Bridges Kshs. 11,000,000 for box culvert has been dropped since bridges are implemented under emergency funds.
- Contract Framework Kshs. 23,740,439. No work-plan was submitted with department submitting through the sector committee that the amount is for emergencies that can occur. In itself, this contradicts the operational guidelines of the emergency fund.
- Over haul of roads Kshs. 38,436,156 has been dropped with a priority on clearing pending bills in the department.
- Ward based Kshs. 677,853,637. The revised project with details attached reflecting an allocation of Kshs. 472,875,000 and Kshs. 14,625,000 for administrative costs.
- Supplier credit Kshs. 136,174,210. The amount has been enhanced by Kshs. 4.7 million to clear deficit in the verified pending bills.
- The Committee also considered the request by the Chief Officer for Roads to allocate the current year's RMLF grant amounting to Kshs. 184,554,999, noting that the current year's allocation has not been utilized yet the projects are being implemented.

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 while Kshs. 231 million development expenditure.

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

FINANCE (Administration)

The directorate of Finance has an allocation of Kshs. 74,125,770 compared to Kshs. 108,650,820 allocated current financial year.

The allocation is broken down as follows;

- Utilities Supplies and Services Kshs. 2,832,000 (electricity Kshs. 1,488 ,000 water Kshs. 1,344,000)
- Communication Supplies and services Kshs. 708,000: internet connection Kshs. 600,000, courier and postal services Kshs. 108,000.
- Domestic Travel and Subsistence Kshs. 7,321,539: Travel costs Kshs. 1.5 million, daily subsistence allowance Kshs. 2,592,439, field allowance Kshs. 837,900, Field operation allowance Kshs. 2,391,200.
- Printing, Advertising and Information Supplies and Services Kshs. 630,000 (publishing and printing Kshs. 68,000, newspapers Kshs. 62,400, Advertising and publicity Kshs. 500,000)
- Rentals of Produced Assets Kshs. 2.6 million for Ward offices, sub county revenue offices.
- Training Expenses Kshs. 2,021,700; Travel Kshs. 295,000, accommodation Kshs. 1,106,700, Tuition Kshs. 620,000)
- Hospitality Supplies and Services Kshs. 2,306,870; catering services Kshs. 1,443,000 and boards and conferences Kshs. 863,870)
- Motor vehicle insurance Kshs. 2,500,000.
- Office and General Supplies and Services Kshs. 5,258,500 (General office supplies Kshs. 2,745,500, computer accessories Kshs. 1,834,460, sanitary & cleaning materials Kshs. 678,540)
- Fuel Oil and Lubricants Kshs. 8,440,000.
- Other Operating Expenses Kshs. 30,766,761. (Subscription and membership fees Kshs. 590,000, Contracted technical services Kshs. 2.5 million, KRA accrued penalties Kshs. 27,676,761.
- Routine Maintenance - Vehicles Kshs. 4.5 million.
- Routine Maintenance - Kshs. 1,740,000 (buildings Kshs. 1.6 million, computers Kshs. 400,000)
- Purchase of Office Furniture Kshs. 600,000 (purchase of computers Kshs. 600,000)

Allocation per directorate:

i. Public participation directorate Kshs. 13,512,662.
ii. Economic Planning Kshs. 25,724,855
iii. Planning directorate Kshs. 20,839,342
iv. Revenue Directorate Kshs. 27,889,686.

v. Budget Kshs. 21,076,074
vi. Auditing Kshs. 15,561,200
vii. Accounts Kshs. 15,489,650
viii. Monitoring and evaluation Kshs. 8,174,782
ix. Procurement Kshs. 16,300,354
x. SPCU Kshs. 25,504,822
xi. Statistics Kshs. 9,975,000

The directorates' budgets were cut down by Kshs. 24,846,450 as distributed on the schedule of increases and decreases. There is a net increase of Kshs. 15,168,550 allocated for accrual accounting implementation whose transition phase will be ending in the FY 2026/27.

On development, Kshs. 231 million has been allocated broken down as;

- Civil contingency reserve; Emergency fund Kshs. 131 million has been reinstated to Kshs. 100million like previous years.
- Civil work- retentions Kshs. 75 million,
- Purchase of ICT networking Kshs. 25 million (maintenance of revenue system)
- The Equalization Fund Appropriation Bill, 2025 proposes an allocation of Kshs. 95,592,537 to Mt. Elgon Sub-County for the provision of basic services, including water, roads, healthcare facilities, and electricity. The amount was considered and appropriated by accordingly by this committee.

LANDS AND URBAN PLANNING, HOUSING AND MUNICIPALITIES

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.

Recurrent allocation shall fund the following votes;

a) Utilities supplies and services has an allocation of Kshs. 72,000. 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. 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.
d) Printing and Advertising and Information Supplies and Services Kshs. 475,600.
e) Training Expenses has been allocated Kshs. 2,156,400.
f) Hospitality supplies and services Kshs. 2,249,600.
g) Office and general supplies and services has an allocation of Kshs. 767,730.

h) Fuel oil and lubricants has been allocated Kshs. 1,589,400.
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.
j) Routine maintenance of motor vehicles Kshs. 1,000,000.
k) Routine maintenance computers, software and networks Kshs. 100,000.
l) Purchase of Computers, Printers and other IT Equipment Kshs. 1,400,000.

The department of lands has a net reduction of Kshs. 7,049,000: operation and maintenance has been cut down by Kshs. 7,400,000 and Kshs. 351,000 has been allocated towards Ward Based administrative costs.

On the development allocation, the following are the 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.
c) Purchase of Land for expansion of Matulo Airstrip at Kshs. 40,000,000. In the current budget, the allocation was Kshs. 40,000,000 which was dropped to NIL in the Supplementary budget owing to delayed stakeholder engagement with the airstrip host community.
d) Other infrastructure and civil works Kshs. 9,599,190 for reorganization of Markets in Bukembe, Kipsigon and Lungai has been reduced by Kshs. 7 million.
e) Ward Based Projects has been allocated Kshs. 11,349,000 with an administrative cost of Kshs. 351,000.
f) Supplier Credit has been allocated Kshs. 47,921,042 for the settlement of Ward Based pending bills. The details of the pending bills were submitted and verified, leading to the exclusion of undocumented bills amounting to Ksh 1,593,571. The Committee subsequently replaced these with verified pending bills totaling Kshs 1.1 million.

HOUSING

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

The following are the programmes;

- ✓ Utilities supplies and services Kshs. 94,000.
- ✓ Communication Supplies and services Kshs. 220,000.

- ✓ Domestic Travel and subsistence Kshs. 5,982,698.
- ✓ Printing, Advertising and information supplies Kshs. 210,000.
- ✓ Training Expenses Kshs. 1,664,000.
- ✓ Hospitality supplies and services Kshs. 1,322,800.
- ✓ Office and general supplies and services Kshs. 1,703,900.
- ✓ Fuel Oil and Lubricants Kshs. 1,004,000.
- ✓ Other Operating Expenses has been allocated Kshs. 42,074,700 which include a KUSP grant of Kshs. 17,500,000 and KISIP co-funding grant of Kshs. 22,000,000 and temporary expenses Kshs. 2,303,500 meant for automation of Housing inventory and Drafting of Housing Regulations. The co-funding amount has been enhanced by Kshs. 25 million as per the conditions of the grant.
- ✓ Routine maintenance of motor vehicles is allocated Kshs. 650,000.
- ✓ Maintenance of residential houses has been allocated Kshs. 1,800,000.
- ✓ Purchase of Office Furniture and General equipment at Kshs 400,000.

The recurrent budget has been reduced by Kshs. 6,671,400 as highlighted on the schedule of increases and decreases.
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

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 Deputy Governor’s residence Kshs. 20,000,000

c) Renovation and refurbishment of County residential houses (County headquarter) allocated Kshs. 5,766,407.

d) Residential Buildings. Fencing of Governors Residence at Mabanga is allocated Kshs. 1,000,000

BUNGOMA MUNICIPALITY

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

The recurrent programmes to be funded are;

- Personnel emolument has a total allocation of Kshs. 26,932,991 broken down as below:
    - 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 Kshs. 50,000
- Communication supplies and services Kshs. 60,320
- Domestic Travel and subsistence Kshs. 3,200,000 for municipal board operations.
- Printing, advertising and Information services Kshs. 300,000
- Training Expenses Kshs. 1,800,000.
- Hospitality supplies and services Kshs. 4,300,000.
- Insurance Costs (Motor Vehicles) Kshs. 400,000.
- Office and general supplies and services Kshs. 500, 000.
- Refined fuels and lubricants Kshs. 600,000.
- Membership fees, dues and subscription of Kshs. 105,000
- Routine Maintenance-motor vehicles Kshs. 300, 000.
- Purchase of office furniture Kshs. 700,000
- Urban Institutional Grants (UIG) – KUSP) Kshs. 8,750,000 with the workplan below:
    - Capacity building and training Kshs. 2,700,000
    - Benchmarking on waste management and best governance practices Kshs. 3,500,000
    - Bench marking to Kiambu or Mtwapa Municipalities Kshs. 2,550,000.

The recurrent budget has a net increase of Kshs. 21,639,000 to fund the operation of the board and municipality functions. There is also an allocation of Kshs. 2,439,000 for the administrative costs for implementation of Ward Based Projects.
On the development, the following are the proposed allocations;
Grant (UDG) has been allocated Kshs. 55,065,924 to fund storm water drainage projects as detailed below;

- ➢ Construction of storm water drainage works at Mufutu Estate, Moi Primary, Co-operative bank, New Nyanza, Mteremko and Khalaba River road in township ward at Kshs. 7,500,000

- ➢ Construction of storm water drainage works at Mpeli Primary, Chepkube Market, Chetambe, Mother Kevin and Khalaba river road in Khalaba ward at Kshs. 12,000,000

- ➢ Construction of storm water drainage works at Mama Fanta, Ola Energy and Khalaba river road in Township and Khalaba wards at kshs. 4,000,000

- ➢ Construction of storm drainage works at Dual carriage, Mukhaweli and Khalaba river road in Township and Khalaba wards at Kshs. 3,500,000

- ➢ Construction of storm water drainage works at Teachers SACCO, Bungoma High School, Sinoko, Sio River and Prison in Musikoma/Township at Kshs. 11,000,000.

- ➢ Construction of storm water drainage works at Wanjala Ng'ombe, Wambiya and Wings road in Musikoma and Township Ward at Kshs. 5,500,000

- ➢ Construction of storm water drainage works at Makutano, Kivulini, Main Road-Zero-Zero and Sio River road in Khalaba and Township wards at Kshs. 11,565,924.

- Rehabilitation of storm water drainage at BCRH Kshs. 17, 326,103.
- 2023/24 Ward Based supplier credit has an allocation of Kshs. 10,000,000
- Ward based projects of wards in municipality has total allocation of Kshs. 78,861,000 with administrative costs of Kshs. 2,439,000.

KIMILILI MUNICIPALITY

The Municipality has an allocated a total of Kshs. 120,143,234 comprising Kshs. 53,529,403 recurrent and Kshs. 66,613,831 as development.
The recurrent programmes are**;**

a) Basic Salaries – Civil Service Kshs. 18,985,252.

b) Utilities supplies and services Kshs. 246,000.

c) Communication Supplies and services Kshs. 210,000.

d) Domestic Travel and subsistence Kshs. 3, 808,000.

e) Printing, Advertising and information supplies Kshs. 525,000.

f) Training Expenses Kshs. 3,900,000

g) Hospitality supplies and services Kshs. 4,156,066

h) Insurance costs Kshs. 280,000.

i) Specialized materials and supplies Kshs. 525,000

j) Office and general supplies and services Kshs. 980,000

k) Fuel oil and lubricants Kshs. 950,000

l) Other operating expenses Kshs. 8,319,085 which is inclusive of Kshs. 8,189,085 supplier credit and Kshs. 130,000 for membership fees.

m) Routine maintenance motor vehicles. Kshs. 210,000.

n) Routine maintenance- computers, software and networks Kshs. 120,000.

o) Other Capital Grants and Transfers –UIG grant Kshs. 8,750,000 with the following work plan:

   - Workshop, capacity building and sensitization trainings
   - Purchase of computers and laptops
   - Purchase of office furniture
   - Preparation of municipal by-laws
   - Engaging business community from Kimilili Municipality
   - Public sensitization

p) Purchase of Computers, Printers and IT equipment Kshs. 765,000.

q) Research, Feasibility Studies, Project preparation and Design Projects Kshs. 800,000

The recurrent budget has a net increase of Kshs. 17,480,129.19 to fund the operation of the board and municipality functions. There is also an allocation of Kshs. 3,060,000 for the administrative costs for implementation of Ward Based Projects.
On the development allocation, the following are the proposed allocations;
Other Capital Grants (UIG grant) has an allocation of Kshs. 45,368,215 for:

- Upgrading of Monday Market, new open shades and upgrading access roads Kshs. 20,368,215
- Storm water drainage Kshs. 10,000,000
- Urban walkways Kshs. 15 million.

Construction and Civil Works of Kshs. 1,774,909; this is meant for phase II of the renovation of the Municipal office block.
Ward Based Pending Bill has an allocation of Kshs. 19,470,707. The list of pending bills was provided and verified.

Wards within the municipality will have their Ward Based Projects implemented by the municipalities. The total allocation is Kshs. 98,940,000 with Kshs. 3,060,000 for administrative cost.

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.
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
b) Communication Supplies and services Kshs. 285,019.
c) Domestic Travel and subsistence Kshs. 6,615,482.
d) Printing, Advertising and information supplies has an allocation of Kshs. 565,000.
e) Training expenses has an allocation of Kshs. 3,938,423.
f) Hospitality supplies and services Kshs. 6,705,127.
g) Other operating expenses including Insurance cost, membership fees, contracted professional service and temporary expenses has been allocated Kshs. 11,738,802. 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 Kshs. 1,420,500.

i) Fuel oil and lubricants Kshs. 3,259,413.

j) Routine maintenance of motor vehicles Kshs. 1,818,175.

k) Maintenance of building, computers and office equipment Kshs. 110,000.

l) Purchase of furniture has an allocation of Kshs. 500,000.

m) Supplier of credit Kshs. 2,534,851.

The recurrent budget has been reduced by Kshs. 7,972,405 as highlighted on the schedule of increases and decreases.
Ward based administrative cost has an allocation of Kshs. 1,513,050
The development vote allocations of Kshs. 203,332,226 are for the following votes;

a. Construction of Kamukuywa Market has been allocated Kshs. 57,109,942. The allocation was dropped by reducing Kshs. 55 million as per sector committee recommendation. Submission from the department through the sector committee indicates that the amount is for a cost variation done on the project. The supporting documents submitted show a variation figure of Kshs. 65 million contradicting a variation figure of Kshs. 57.1 million submitted during the 1st Supplementary budget 2025/26.

b. Ward Based Project has an allocation of Kshs. 56,340,690. The revised Ward Based Project list submitted reflect a total figure of Kshs. 48,921,950.

c. Ward Based pending bills has been allocated Kshs. 40,083,915.

d. Under energy, Purchase of lighting equipment Kshs. 9,797,679.

Under Industrialization, the CAIP (County co-funding) has an allocation of Kshs. 40,000,000 which was reduced by Kshs. 20 million. Echoing with the sector Committee this committee observed that the project has recorded minimal implementation progress and low absorption levels despite National Government and County counterpart funding still held in the account. The committee did consider allocation of Kshs. 4 million towards lighting at Bunambobi and Kimatuni markets in Bumula Ward.

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

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.
The activities that the department proposes to do are;

- Utilities supplies and services Kshs. 250,000: Electricity expenses Kshs. 200,000 and water and sewerage charges Kshs. 50, 000
- Communication Supplies and services Kshs. 600,000.
- Domestic Travel and subsistence Kshs. 9,550,986. CECs caucus meetings at council of Governors, Validation Workshop on the draft guidelines on implementation of participatory project management in counties, Facilitation for devolution meetings, LREB meeting, Facilitation for Annual Devolution Conference and domestic travels
- National Holiday Jamhuri, Madaraka day and Labour Day Kshs. 7,500,000
- Foreign Travel and subsistence Kshs. 500,000.
- 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 for Review of the Decentralized Act 2015.
- Rents and Rates - Rent for Sub County and Ward Administrators' offices Kshs. 2,922,000.
- Training expenses Kshs. 7,000,000 for 380 enforcement security officers, 45 ward admin, 9 sub county admin and village admins.
- Hospitality supplies and services Kshs. 11,500,000 for Catering services during preparation of planning, budget and financial documents and staff retreats

- Specialized materials and supplies (Purchase of Uniforms and Clothing for Staff) Kshs. 2,000,000
- Office and general supplies and services Kshs. 700,000.
- 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
    - 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. The amount was enhanced by Kshs. 5 million in line with the sector committee recommendation.
- Routine maintenance for 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. The amount has been enhanced by Kshs. 3.3 million, a provision to cater for black house whose pending bill is Kshs. 7,203,960. The list of pending bills was provided and verified.

There is an overall reduction of Kshs. 10,015,260 on the recurrent budget as highlighted on the schedule of increases and decreases.

ICT

The Directorate of ICT has a recurrent budget of Kshs. 12,653,260 for the following are the activities;

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

Domestic Travel and Subsistence, Kshs. 6,074,350

- Daily Subsistence Allowance Kshs. 1,421,090 for attending of ICT Conferences and devolution meetings
- Field Allowance Kshs. 4,653,260 for prefeasibility studies.
- Printing, Advertising and Information Supplies and Services Kshs. 1,250,000 for public awareness and payment subscription and licenses.
- Training Expenses 2210700 Training Expenses Kshs. 354,000
- Hospitality Supplies and Services: Catering Services, food and Drinks Kshs. 300,000
- General Office Supplies (papers, pencils, forms, small office equipment) Kshs. 179,000
- 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

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 for facilitation of devolved units. Done quarterly.
- General Office Supplies (i.e. stationaries) Kshs. 951,610 for devolved units
- Purchase of Office Furniture and Fittings Kshs. 1,200,000 for-ward offices and sub-county offices
- Purchase of Computers, Printers and other IT Equipment Kshs. 885,905 for devolved units

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

- Capital Grants & Transfers (Kenya Devolution Support Programme II) Kshs. 352,500,000. The work plan should prioritize the completion and equipping of the previously initiated KDSP projects and the construction and operationalization of amenities wards at BCRH.

COUNTY SECRETARY

The Office of the County Secretary has a recurrent budget of Kshs. 7,305,746,929. The following are the planned 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 analyzed under introductory notes. This committee has made an additional Kshs. 20 million to fund the return to work formula (RTWF) between the Clinical Officers union and the County Government of Bungoma as petitioned by members of the public.
- Utilities supplies and services Kshs. 250,000 for electricity and water and water and sewerage
- Communication Supplies and services Kshs. 500,000
- Domestic Travel and subsistence and other transportation costs Kshs. 3,665,000. For IHRM meetings, County Secretaries seminars and annual devolution conferences.
- Foreign Travel and subsistence and other transportation costs Kshs. 1,000,000 for Foreign Engagements on Public Service & Employee Management.
- Printing, Advertising and information supplies Kshs. 600,000 for newspaper and advertising awareness and publicity campaigns.
- 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 for preparation of budget document, financial reporting and procurement plans.
- Office and general supplies and services Kshs. 2,178,275 for general office supplies and sanitary and cleaning material.
- Fuel oil 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 for staff advisory committee and CHRAC
- Contracted Professional Services Kshs. 2,500,000 for development of Strategic Plan.
- Motor vehicle insurance Kshs. 300,000.

➢ 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: Preparation of Scheme of service for Enforcement Officers & County Administrators, Conferences on general Human Resource matters, purchase of computer and furniture.
Record management has an allocation Kshs. 1,000,000 for development of records and information management infrastructure.
The recurrent budget has a reduction of Kshs. 4,099,996 on the vote lines highlighted on the schedule of increases and decreases.

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 for electricity and water and sewerage

➢ Communication Supplies and services Kshs. 500,000

➢ Domestic, Travel and Subsistence Kshs. 3,500,000 for discipline resolution meetings, Devolution conference, County Attorney caucus meetings at the KCL

➢ Foreign Travel and Subsistence Kshs. 1,000,000 for foreign engagements on management of legal mitigation.

➢ Subscriptions to Newspapers, Magazines and Periodicals Kshs. 50,000.

➢ Training expenses for continuous professional development Kshs. 1,250,000

➢ Hospitality supplies and services Kshs. 2,353,600 for Preparation of Public Financial Management documents; Annual Development Plan, CBROP, MTEF, Budgets and Annual

Financial Statements; Workshops and meetings with departmental technical officers away from the County

- Specialized Materials and Supplies (Education and Library Supplies) Kshs. 500,000.
- Office and general supplies and services Kshs. 695,628.
- Fuel oil and lubricants Kshs. 500,000
- 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. Has been reduced by Ksh. 20 million and reallocated Kshs. 15 million to Supply for credit.
    - Temporal imprest Kshs. 1,200,000.
    - Motor vehicle insurance Kshs. 200,000.
    - Contracted professional and technical services Kshs. 3,000,000 for consultancy for legal audit
    - Supply for credit (Legal fees) Kshs. 20,000,000 increased by Kshs. 15 million from the legal dues and compensation.

Apart from the reallocation of legal due amount to pending bills the County Attorney's budget has been reduced by Kshs. 7,403,600.

GOVERNOR'S OFFICE AND DEPUTY GOVERNOR'S OFFICE

Governor's Office

The budget of both the Governor's & DG is Kshs. 217,613,700. The County Allocation Revenue Bill, 2026 has proposed the ceiling for Kshs. 601,422,211 which covers:

- Governor's Salary Kshs. 14,108,204.
- DG's Salary Kshs. 9,663,237
- 7 Governor's support staff and 3 D.G support staff Kshs. 10,429,155
- 10 CECMs Kshs. 61,342,131
- 14 Chief officer Kshs. 54,359,396
- 1 chief staff Kshs. 3,882,814
- 5 advisors Kshs. 15,111,776
- CPSB Kshs. 23,779,886
- CPSB secretariat (6) Kshs. 8,469,593
- Office of County Attorney (3) Kshs. 5,128,687
- PFM Staff Kshs. 21,181,174. Captured under CS
- Audit committee Kshs. 860,000 Captured under Finance
- CBEF (23) Kshs. 2,464,000. Captured under Governor's and finance department
- 45 Ward administrators Kshs. 58,235,004. Captured under CS
- 9 sub-county administrators Kshs. 15,268,477. Captured under CS
- 9 Deputy Sub-County administrators Kshs. 11,076,235. Captured under CS
- Insurance Kshs. 34,527,645. Captured under public administration.
- O&M Kshs. 152,518,555
- Public participation Kshs. 88,704,291
- Village administrators. Not allocated funds in the ceiling
- Personal guide for PWD. Not allocated as part of the ceiling

Most of the ceiling items has been captured in other departments.

Governor's Office

The Office has a total budget of Kshs. 177,205,250 on recurrent.

The following are the planned 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

The amount will fund council Governor's trips, LREB trips, and other invited events. In their submission the CECM indicated that the Draft LREB bill was forwarded to the County Attorney's office for further approvals.

Foreign travel and subsistence and other transport Kshs. 15,000,000. No planned trips were provided since it is uncertain when Governor can receive invitations from the Council of Governor's, International partners, Development agencies and foreign Government to travel to different countries for different purposes. The estimates were based on history. This committee reduced the amount by Kshs. 5 million.

Domestic travels and subsistence Kshs .9 million.

Printing, Advertising and information supplies (Publishing and Printing Services) Kshs. 5,000,000 have been cut down by Kshs. 1 million.

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. The amount caters for: Consultative meeting with farmers, business community, PWDs, youth leadership, religious leaders, school leadership and CBEF meetings

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. The activities planned are:
    - ➢ Evaluation and inspection committees Kshs. 1,000,000
    - ➢ CPSB recruitment panel Kshs. 2,800,000
    - ➢ Investigation committee Kshs. 1,000,000
    - ➢ State of the county address Kshs. 2,000,000
    - ➢ Stakeholder engagements with farmers and cooperatives Kshs. 1,000,000
    - ➢ Youths engagement forums Kshs. 1,000,000
    - ➢ Women empowerment programs Kshs. 1,200,000
    - ➢ Intergovernmental consultative meetings Kshs. 1,000,000
    - ➢ Stakeholder with business community Kshs. 1,000,000
- Motor vehicle insurance Kshs. 3,000,000

Routine maintenance motor vehicles Kshs. 12,000,000
Routine maintenance of other assets has an allocation of Kshs. 1,700,000.

- Maintenance of Buildings 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 for the attached list:
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 45 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 has an allocation of Kshs. 600,000
Domestic Travel and Subsistence, and Other Transportation Costs Kshs. 5,000,000

- 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.

SDU has 5 staff: chairperson SDU, 1 secretary, 1 Office Clerk, ICT officer, 1 driver. It also has 5 advisors and Principle Liaison Officer, Media Relations as part of the team. Through the sector committee the Unit submitted SDU works done in the current and last FY which include: Health project Analysis, Education project Analysis, Analysis of Legacy projects.

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 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
    - 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.
- Printing, Advertising and information supplies (Publishing and Printing Services) Kshs. 2,000,000
- Training Expenses Kshs. 4,000,000
- Hospitality supplies and services Kshs. 4,000,000
- Office and general supplies and services Kshs. 3,000,000
- Fuel oil and lubricants Kshs. 5,000,000
- Other operating expenses Kshs. 4,908,450
- Motor vehicle insurance Kshs. 608,450
- Temporary committee services Kshs. 2,800,000 which will entail:

- Development of county investment profiles Kshs. 300,000
- Organization of Bungoma Diaspora investment forums Kshs. 300,000
- Holding investor engagement meetings Kshs. 200,000
- Participation in trade fairs and expose Kshs. 500,000
- Donor round table meetings Kshs. 200,000
- Development of partner engagement forums Kshs. 200,000
- Preparation of partnership frameworks Kshs. 200,000
- Feasibility studies for PPP investment opportunities Kshs. 500,000
- Stakeholder consultation on PPP investment opportunities Kshs. 200,000
- Establish a grant management office Kshs. 200,000

Motor vehicle insurance Kshs. 608,450
Routine maintenance for motor vehicles Kshs. 3,000,000

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.

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 allocation shall fund the following votes;

a) Communication Supplies and services has been allocated Kshs. 403,625.

b) Domestic Travel and subsistence has an allocation of Kshs. 15,511,341.

c) Printing and Advertising and Information Supplies and Services has an allocation of Kshs. 2,092,357.

d) Training Expenses has been allocated Kshs. 3,857,658.

e) Hospitality supplies and services has been allocated Kshs 9,228,544

f) Insurance cost has been allocated Kshs. 370,000.

g) Specialized materials have an allocation of Kshs. 250,000.

h) Office and general supplies and services has an allocation of Kshs. 1,713,540.

i) Fuel oil and lubricants has been allocated Kshs. 1,513,040.

j) Other operating expenses has an allocation of Kshs. 2,180,700.

k) Purchase of office furniture and fittings and general equipment of Kshs. 2,614,000.

l) Routine Maintenance of Other Assets allocation is Kshs. 951,979.

The recurrent budget has been reduced by Kshs. 4.8 million as highlighted on the schedule of increases and decreases.

On the development allocation, the following are the allocations;

- Construction of Bungoma County Public Service Board office block Kshs. 13,232,215.

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.

The recurrent programmes to be funded are as follows**:**

- Salaries has an allocation of Kshs. 527,313,567.
- Utilities supplies and services Kshs. 3,500,000.
- Communication Supplies and services Kshs. 5,030,000.
- Domestic Travel and subsistence of Kshs. 148,107,473.
- Foreign travel and Subsistence costs Kshs. 7,000,000.
- Printing, Advertising and information supplies of Kshs.9, 300,000.
- Training Expenses has been allocated Kshs. 28,617,250.
- Payment of rent for Ward offices Kshs. 3,126,000.
- Hospitality supplies and services have Kshs. 19,675,500.
- Insurance costs including medical cover Kshs. 61,000,000.
- Specialized materials and supplies Kshs.8,850,000.

- Office and general supplies and services Kshs. 5,065,435.
- Refined fuels and lubricants Kshs. 4,150,000.
- Contracted professional services, Ward Office operations, Legal fees, Membership fees) Kshs. 65,640,410.
- Routine maintenance motor vehicles Kshs.4, 500,000.
- Routine maintenance- other assets Kshs.5, 200,000.
- Gratuity to members Kshs. 32,335,554
- Purchase of office furniture and General Equipment of Kshs. 1,500,000.
- Purchase of specialized plant, Equipment and Machinery Kshs. 2,200,000.

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

- Construction of new chamber Kshs. 65,248,740. The County Assembly has paid Kshs. 114,820,897 out of Ksh. 399,734,190 towards construction of the new debating chambers. The contractor has not raised any certificate in the current Financial Year, with the allocation of Kshs. 219,902,701. In the 2026/27 allocation of Kshs. 65,248,740 will cater for the remaining balance on the contract sum.
- Purchase of motor vehicle Kshs. 8,500,000 for purchase of M&E vehicle has been enhanced by Kshs. 1,233,171 to make it Kshs. 9,733,177
- Equipping of the Gym has Kshs. 2,161,852.
- Purchase of ICT networking and Communication equipment Kshs. 123,589,408 has been reduced by Kshs. 1,233,177.

COMMITTEE OBSERVATIONS AND RECOMMENDATIONS

COMMITTEE'S OBSERVATIONS

After thorough scrutiny of the Bungoma County Budget Estimates Financial Year 2026/2027, the Committee's observations are as follows;

1. The review of County's resource envelop shows the AIA projection of Kshs. 1,888,432,329. However, the itemized budget shows the facilities will be able to spend Kshs. 1,359,823,524 which has been enhanced to Kshs. 1,487,466,609. This means that Kshs. 528,608,805 will be collected by facilities and deposited in the CRF to be accessed by other department hence violating the Health & FIF Acts that allows facilities to collect

and spend at source. In their submission the CEC/Chief officer indicated that the target of Kshs. 1.8 billion is too high and the facilities will not be able to collect and deposit their funds in CRF.

2. The projected AIA and local revenue targets of Kshs. 1.8 billion and Kshs. 825.8 million respectively, appear overly ambitious compared to historical performance. Actual AIA collections were Kshs. 615.2 million, Kshs. 648.08 million, Kshs. 581.05 million and Kshs. 960.8 million in FY 2021/22, FY 2022/23, FY 2023/24, and FY 2024/25, respectively, while Kshs. 306.74 million had been collected by the half-year of FY 2025/26. Similarly, local revenue collections were Kshs. 368.03 million, Kshs. 379.2 million, Kshs. 443.1 million, and Kshs. 485.5 million, respectively, with only Kshs. 163 million collected by the half-year of FY 2025/26. The Committee observed that the over projection of revenue poses a risk of budget deficits, non-implementation of planned programmes and projects and accumulation of pending bills.

3. Several County Executive departments are operating from offices within Masinde Muliro Stadium facility. However, each department has separate budgetary allocations for utilities; water and electricity, leading to coordination challenges and delays in the payment of utility bills, which in turn affect the smooth operation of the facility.

4. Some of the items funded under the Governor's Office that include; Village Administrators and Personal Guides for Persons with Disabilities, were not provided for in the Commission on Revenue Allocation (CRA) ceiling tabulations for the office. Additionally, although the CRA allocates funds for the operationalization of Village Councils, Bungoma County did not benefit from these allocations due to the non-implementation of the Village Councils framework.

5. The Special Programmes Directorate lacks a policy framework to guide the implementation, coordination and management of programmes under its mandate. This has resulted in challenges in planning, budgeting, prioritization of interventions and allocation of resources, thereby affecting the effectiveness and accountability of programme implementation.

6. The County Secretary provided details of the personnel budget as requested. However, the Committee could not independently verify whether the proposed personnel expenditure was accurate and aligned with the approved staff establishment and staffing requirements of the departments.

7. The FY 2026/27 Budget Estimates have provided Kshs. 953,024,724 for the settlement of pending bills, comprising Kshs. 514,771,709 under recurrent expenditure and Kshs. 438,253,015 under development expenditure across various departments. The Committee further confirmed that the priority lists and supporting documentation for the pending bills submitted by the respective departments were reviewed and verified.

COMMITTEE RECOMMENDATIONS:

Upon scrutiny of the annual budget estimates 2024/2025, the Committee recommends as follows:

1. **THAT**, the County Treasury regularize the Kshs. 528,608,805 projected as AIA to be collected by health facilities but budgeted for expenditure by other departments through the First Supplementary Budget for FY 2026/2027 and ensure that all facility generated revenue is retained and utilized at source in compliance with the provisions of the Health Act and the Facility Improvement Fund (FIF) Act.

2. **THAT,** the County Treasury revise the projected AIA and local revenue targets to align with historical collection trends and reflect the County's actual revenue collection capacity. This will enhance budget credibility, minimize the risk of budget deficits, facilitate effective implementation of planned programmes and projects and prevent the accumulation of pending bills

3. **THAT,** utility allocations for all departments that occupy the offices at Masinde Muliro Stadium be consolidated under a single budget line in the department of Youth and Sports in subsequent budgets. This will enhance budgetary control, strengthen accountability and ensure the timely settlement of utility bills at the Stadium.

4. **THAT,** the County Treasury submit data on Village Administrators and Personal Guides for Persons with Disabilities to the Commission on Revenue Allocation (CRA) to facilitate an upward review of the Governor's expenditure ceiling within sixty (60) days of the adoption of this Report. Further, the implementation of Village Councils should be expedited to inform CRA inclusion of this funds in the equitable.

5. **THAT**, the Special Programmes Directorate develops and submits to the County Assembly, within sixty (60) days of the adoption of this report, a comprehensive policy framework to guide the implementation of programmes under the Special Programmes Directorate that facilitate proper planning, budgeting and resource allocation.

6. **THAT**, the County Secretary should undertake a comprehensive forensic audit of the County payroll within 30 days of the adoption of this Report and submits the audit report

to the County Assembly. The audit should verify the accuracy of personnel records, establish the authenticity of employees on the payroll, assess compliance with the approved staff establishment and identify any irregularities, anomalies and unsupported personnel expenditures.

7. **THAT,** the Committee recommends that the County Treasury and the respective departments utilize the allocation to settle pending bills strictly in accordance with the attached priority lists and supporting documentation that were submitted by the departments and verified by the Committee to ensure transparency, accountability and orderly clearance of outstanding obligations.

We recommend

BUDGET AND APPROPRIATIONS COMMITTEE'S PROPOSED DECREASES AND INCREASES ON DEPARTMENTAL BUDGET IN THE ANNUAL BUDGET ESTIMATES FY 2026/2027

The following are the committee's proposed decreases and increases on the departmental budget in this Annual Budget Estimates for FY 2026/2027 (annexed)

Adoption Schedule

We the undersigned members of the Budget and Appropriations Committee append our signatures adopting the report on Bungoma County Government Annual Budget Estimates for FY 2026/2027. I confirm all the 11 Honourable members have duly executed this duty,.I can show it to the House to . It calls for responsibilty.

Annexures

1. Budget and Appropriations Committee's Recomended Departmental Decreases and Increases
2. Budget and Appropriations Committee's Recomended Departmental Budget Allocations FY 2026/2027
3. Priority list of departmental pending bills
4. Public participation report on the Annual Budget Estimates for FY 2025/2026
5. The project list for the Ward Based Projects per department and per Ward.
6. Amended itemized budget for Health Facilities

ANNUAL BUDGET ESTIMATES FOR FY 2026/27
BUDGET COMMITTEES' RECOMMENDED DEPARTMENTAL DECREASES AND INCREASES

Resource envelop Increases					
RECURRENT(PROGRAMMES)	**ITEM CODE**	**ALLOCATION**	**DECREASES**	**INCREASES**	
RMLF (Roads)			184,519,500		
Equalization Fund (Finance)			95,592,537		
Sub-Total			**280,112,037**	**-**	(280,112,037.00)

Agriculture					
RECURRENT(PROGRAMMES)	**ITEM CODE**	**ALLOCATION**	**DECREASES**	**INCREASES**	
Domestic Travel (Travel costs)	2210301	286,000	100,000		
Accommodation allowance	2210302	220,450	100,000		
Daily subsistence allowances	2210303	513,175	200,000		
Domestic Travel (Field allowances)	2210309	5,296,750	2,796,750		
catering services	2210801	1,078,810	500,000		
Boards, Committee and Conferences (Hospitalities)	2210802	2,334,080	1,400,000		
purchase of computers, Printers and ICT equipment	3111002	490,000	200,000		
Supplier credit - not eligible (saving)			27,000		
Other operating expenses -	221139				

other (WBP3%)	9			120,000	
NAVCDP co-funding				5,000,000	
Sub-Total			**5,323,750**	**5,120,000**	(203,750.00)
Agriculture					
DEVELOPMENT(PROGRAMMES)	**ITEM CODE**	**ALLOCATION**	**DECREASES**	**INCREASES**	
Purchase of fertilizer				36,000,000	
Supply for coffee and avocado				6,000,000	
Ward Based Projects	3110599	-		3,880,000	
			-	**45,880,000**	45,880,000.00
COOPERATIVES					
RECURRENT(PROGRAMMES)	**ITEM CODE**	**ALLOCATION**	**DECREASES**	**INCREASES**	
Field allowance	2210309	3,156,800.00	1,156,800.00		
Daily subsistence allowances	2210303	1,100,600.00	500,000.00		
Hospitality	2210800	1,338,790.00	600,000.00		
Other operating expenses - other (WBP3%)	2211399			180,000	

Sub-total			**2,256,800**	**180,000**	(2,076,800.00)
COOERATIVES					
DEVELOPMENT(PROGRAMMES)	**ITEM CODE**	**ALLOCATION**	**DECREASES**	**INCREASES**	
Ward Based Projects	3110599	-		5,820,000	
			-	**5,820,000**	**5,820,000.00**
LIVESTOCK					
RECURRENT(PROGRAMMES)	**ITEM CODE**	**ALLOCATION**	**DECREASES**	**INCREASES**	
Other operating expenses - other (WBP3%)	2211399			3,726,000	
Daily subsistence allowances	2210303	1,162,206	600,000		
Field allowance	2210309	5,377,445	2,300,000		
Catering services	2210801	677,400	300,000		
Accommodation	2210710	783,000	483,000		
Training fees	2210711	980,000	280,000		
Boards, Committee and Conferences (Hospitalities)	2210802	1,664,460	500,000		
Veterinarian Supplies and Materials	2211003	544,829		1,000,000	
Purchase of furniture	3111001		300,000		

			4,763,000	**4,726,000**	**(37,000.00)**
LIVESTOCK					
DEVELOPMENT(PROGRAMMES)	**ITEM CODE**	**ALLOCATION**	**DECREASES**	**INCREASES**	
Ward Based Projects	3110599	117,023,194	117,023,194	125,474,000	
Aqua culture				2,500,000	
Supplies for production	2,211,023	-		6,200,000	
			117,023,194	**134,174,000**	**17,150,806.15**
HEALTH					
RECURRENT(PROGRAMMES)	**ITEM CODE**	**ALLOCATION**	**DECREASES**	**INCREASES**	
Other operating expenses - other (WBP3%)	2211399			1,407,000	
Sanitary and cleaning materials	2211103	4,500,000	2,500,000		
Maintenance of Computers	2220210	5,000,000	3,000,000		
Maintenance of Motor vehicle	2220101	10,000,000	5,000,000		
Maintenance of buildings	2220205	7,000,000	5,000,000		
Purchase of furniture	311100				

	1	4,000,000	2,500,000		
BCRH AIA		393,415,839	10,000,000		
Cheptais AIA		49,800,000		20,000,000	
Public Health AIA double allocation		40,000,000	20,000,000		
			48,000,000	**21,407,000**	**(26,593,000.00)**
HEALTH					
DEVELOPMENT(PROGRAMMES)	**ITEM CODE**	**ALLOCATION**	**DECREASES**	**INCREASES**	
Ward Based Projects	3110599	61,402,710	61,402,710	45,493,000	
Purchase of Household and Institutional Appliances	3110902	-		3,000,000	
BCRH AIA Dev (construction of new morgue)		-		10,000,000	
Other Infrastructure and Civil Works (completion of Webuye outpatient wing)	3110504	391,160,772	5,000,000		
Completion of ICU/renal unit Webuye				5,000,000	
Supplier credit - not eligible (saving)			669,226		
			67,071,936	**63,493,000**	**(3,578,935.76)**
TOURISM AND ENVIRONMENT					

RECURRENT(PROGRAMMES)	ITEM CODE	ALLOCATION	DECREASES	INCREASES	
Telephone - Communication Supplies	2210201	266,240	100,000		
Accommodation Allowance	2210710	1,054,709	500,000		
Tuition Fees	2210711	1,100,000	500,000		
National Celebration	2210805	850,000	350,000		
General Office Supplies	2211101	850,000		1,000,000	
Maintenance of Motor Vehicle	2220101	500,000		3,000,000	
Purchase of Computers		-		800,000	
			1,450,000	**4,800,000**	3,350,000.00
TOURISM AND ENVIRONMENT					
DEVELOPMENT(PROGRAMMES)	**ITEM CODE**	**ALLOCATION**	**DECREASES**	**INCREASES**	
Other infrastructure and civil work (drainages)	2211300	-		5,000,000	
			-	**5,000,000**	5,000,000.00
WATER					
RECURRENT(PROGRAMMES)	**ITEM CODE**	**ALLOCATION**	**DECREASES**	**INCREASES**	
Other operating expenses - other (WBP3%)	2211399			3,645,00	

				0	
			-	**3,645,000**	3,645,000.00
WATER					
DEVELOPMENT(PROGRAMMES)	**ITEM CODE**	**ALLOCATION**	**DECREASES**	**INCREASES**	
Ward Based Projects	3110599	122,507,048	122,507,048	117,855,000	
Pending bills reallocation from savings				2,191,045	
			122,507,048	**120,046,045**	(2,461,003.74)
	ROADS				
RECURRENT - PROGRAMMES	**ITEM CODE**	**ALLOCATION**	**DECREASES**	**INCREASES**	
Domestic Travel	2210300	4,178,000	1,000,000		
Hospitality	2210800	13,151,377	7,000,000		
Maintenance of motor vehicle	2220101	4,700,000	1,000,000		
Other operating expenses - other (WBP3%)	2211399			14,645,000	
			9,000,000	**14,645,000**	**5,645,000.00**
	ROADS				

DEVELOPMENT - PROGRAMMES	ITEM CODE	ALLOCATION	DECREASES	INCREASES	
Bridges	3110501	11,000,000	11,000,000		
Overhaul of roads(upgrading of rural roads)	3110601	38,436,156	38,436,156		
Other Capital Grants and Transfers (RMLF)	2640503	-		184,519,500	
Ward Based Projects	3110599	677,853,637	677,853,637	472,875,000	
Supplier credit		3,000,000		4,730,240	
			727,289,793	**662,124,740**	**(65,165,053.26)**
EDUCATION					
RECURRENT(PROGRAMMES)	**ITEM CODE**	**ALLOCATION**	**DECREASES**	**INCREASES**	
Travel cost HQ	2210301	1,000,000	500,000		
Travel cost VTC	2210301	1,000,000	500,000		
Accommodations - Domestic HQ	2210302	2,000,000	1,000,000		
Daily Substance Allowance HQ	2210303	2,000,000	1,000,000		
Daily Substance Allowance VTC	2210303	1,612,150	500,000		
Accommodations - Domestic HQ	2210710	1,406,492.00	750,000		
Training fees - HQ	2210711	593,508.00	250,000		

General Office Supplies	2211101	1,000,000.00	500,000		
Refined Fuels and Lubricants for Transport HQ	2211201	3,400,000.00	2,000,000		
Supply of Learning materials	2640504	5,000,000.00	500,000		
Other operating expenses - other (WBP3%)	2211399			2,659,950	
Fuel oil and lubricants	2211201	3,400,000	1,000,000		
Other Capital Grants (Bursaries)	2640101	-		270,000,000	
			8,500,000	**272,659,950**	264,159,950.00

ADJOURNMENT

Honourable Members, pursuant to provisions of Standing Order No. 33, we will adjourn and resume from where we have reached.

The House rose at 1:00 p.m.