

COUNTY GOVERNMENT OF BUNGOMA



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

THIRD ASSEMBLY THIRD SESSION

COUNTY ASSEMBLY BUDGET OFFICE

**THE ANALYSIS OF THE BUNGOMA COUNTY GOVERNMENT
ANNUAL BUDGET ESTIMATES FY 2024/2025
“MWANANCHI VERSION”**

**Clerks Chambers
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MAY, 2024

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CHAPTER ONE

1.0 INTRODUCTION

The budget was submitted and tabled on the 30th April 2024 meeting the set timelines. The budget was submitted in both programme based format and itemized format with information provided on key performance indicators, targets. The supporting documents were however not provided to enable critical analysis of the budget and hence the following information has been sought from the department to aid interrogation of the budget:

1. A detailed personnel budget (payroll) to substantiate the budgeted amounts.
2. AIA and Local revenue projections in their respective departments indicating clear revenue streams.
3. List of pending bills (both in recurrent and development) giving details of the budgeted amounts, contract sum, supplier/contractor, items supplied and the FY it relates to.
4. Information on grants and donor funds for the FY 2024/25, along with their corresponding work plans and correspondences from donor partners.
5. Details of ward-based projects for the FY 2024/25 in their respective departments.
6. Draft Procurement Plan for the FY 2024/25.
7. List of Bridges, RMLF and frameworks work plans in the department of Roads and Public Works to be implemented in the FY 2024/25

Budgeting in Kenya is premised on the following key principles:

- **Comprehensiveness:** Coverage of budget has to include all public resources in scrutiny and allocation;
- **Realism:** Estimates of resources and expenditure requirements has to be as realistic as possible and
- **Transparency/accountability:** Openness in budget formulation, implementation, and evaluation to enhance accountability of systems and officials.

The County continues to implement its priority projects for last financial year which include; completion and equipping of the 300 and 100 bed capacity maternal/child blocks at Bungoma County Referral Hospital and Sirisia Sub County Hospital; Completion of Brigadier- Misikhu Road and dualling of 6.5Km of the high traffic section of Mumias-Bungoma Road (C-33) from Kanduyi Junction to Sang'alo Junction, issuance of planting and top dressing certified fertilizer, seeds and crop insurance to at least 750 beneficiaries per ward, street lighting, trade loans, youth, women and disability funds, Industrial Aggregation Park, construction of Governors' and Deputy Governor's residence and County office block.

The County Treasury indicates it will continue increasing revenue mobilization, restructuring of revenue streams, reforming the Revenue Management System by decentralization of revenue collections to the ward level, enhancing adoption of cashless payment modes and increase in payment options.

The policy direction of the 2024/25 budget is unclear. While it speaks of economic slowdown underpinned by the challenges arising from global supply chain disruptions due to the prolonged Russia -Ukraine conflict, elevated global interest rates; and significant losses and damages due to frequent extreme weather events, these have not been given much prominence in the budget in terms of key projects that are expected to turn around the economy given the prevailing situation.

The carrying over of priority projects can be a sound strategy for long-term development, but the priority projects have been perpetual with no planned end hence denying the Citizen other new ventures. Some projects have become permanent in the budget. Some priority projects captured above are non-existent like the crop insurance and revolving funds.

In analysing this budget reference was made on the approved CIDP, ADP, CBROP, CFSP, previous appropriations, expenditure and receivers of revenue reports, CGAAB 2024,CARB 2024,DORA 2024 and the CECM finance guidelines on preparation of the FY 2024/25 budget estimates.

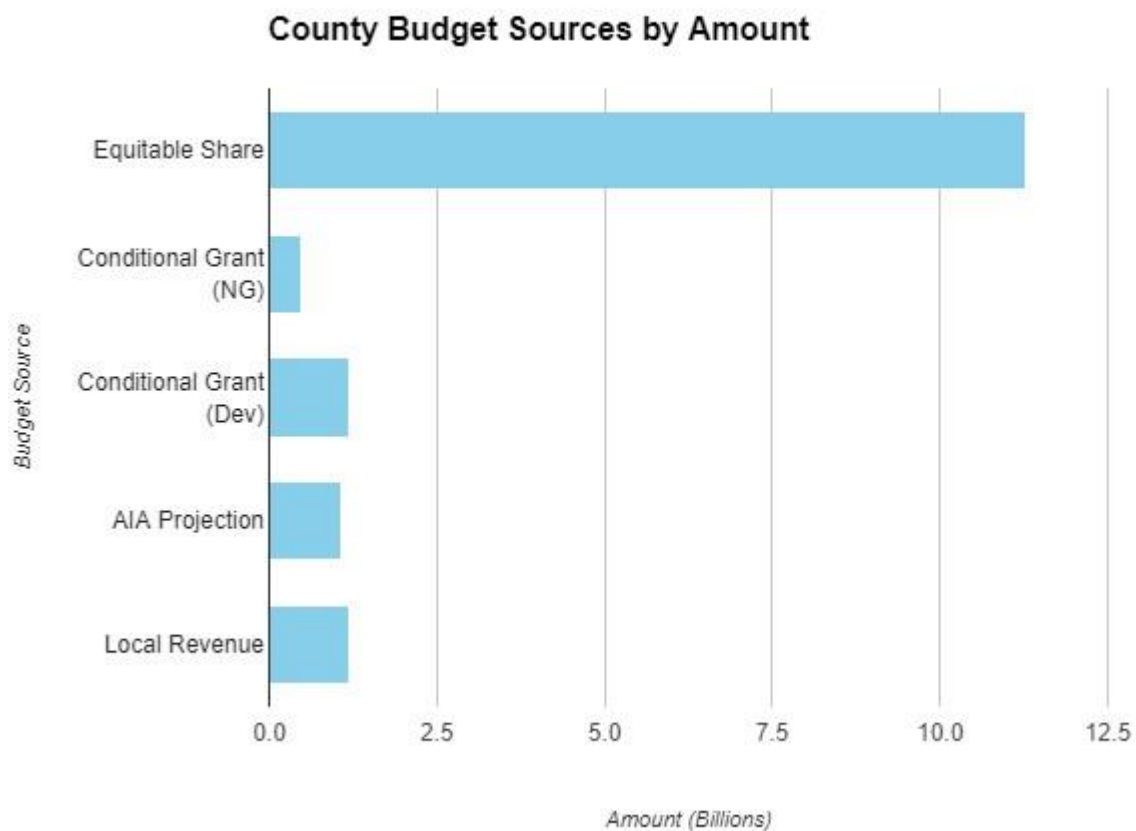
1.1 RESOURCE ENVELOPE FY 2024/2025

In the Financial Year 2024/25, Bungoma County Government intends to spend a total of Kshs. 15,224,959,256; recurrent expenditure of Kshs. 10,333,099,917 and Kshs. 4,891,859,339 for development expenditure. This translates to 68% recurrent and 32% development.

The breakdown below shows various sources of revenue and their contribution percentage component in the proposed budget estimates.

1. Equitable share from National Government Kshs. 11,278,987,461 an increase of Kshs. 167,003,853 from current year allocation.
2. Conditional grant from National Government Kshs. 487,904,999. The source is as below:
 - SHIF Reimbursement (Replace NHIF) Kshs. 105,600,000
 - UNFPA-United Nation Population Fund Kshs. 7,400,000
 - Community Health promoters Kshs. 107,400,000.
 - REREC Kshs. 45,000,000
 - KELCLOP Kshs. 37,950,000
 - Fuel Levy Fund Kshs. 184,554,999
 - ❖ Notably is the drop of the equalization fund Kshs. 137.8 M, Lease of medical equipment Kshs. 124.7 M, Industrial park grant Kshs. 250million, Fertilizer subsidy program Kshs. 242.9 million and transfer of library service funds Kshs. 6.8 M.
3. Conditional Grants- Development partners Kshs. 1,201,173,980 as detailed below:
 - UNICEF Kshs. 1,571,000
 - DANIDA Kshs. 13,698,750
 - NAVCDP Kshs. 151,515,152
 - KDSP Kshs. 37,500,000
 - Urban Support Programme (Recurent) Kshs. 35,000,000
 - KISP II (Kenya Informal Settlement Improvement Project) Kshs. 297,400,190

- Finance Locally Led Climate Action Program (FLLOCA)- Water Kshs. 11 million
 - Climate change grant Kshs. 153,488,888
 - KOICA Grant Kshs. 500million
 - ❖ Dropped are the following grants: NARIGP, ASDSP, KDSP (Dev) and KUSP (Dev)
4. AIA projection of Kshs. 1,063,647,395 reflecting a drop of Kshs. 88,423,988.
 5. Local Revenue as per expected Finance Act Kshs. 1,193,245,421 reflecting a growth of Kshs. 325,043,950.
- ❖ Funds figure of Kshs. 158.8 million has been dropped from the resource envelop.



1.2 DEVIATION FROM THE APPROVED CFSP

This budget has realized significant deviations from the adopted County Fiscal Strategy Paper (CFSP) beyond the 1% threshold allowed by law in nearly all the departments. The County Fiscal Strategy Paper (CFSP) resource envelope total was Kshs. 15,126,542,751, broken down into Kshs. 10,073,893,428 for recurrent expenditure and Kshs. 5,052,649,323 for development expenditure.

The submitted budget, however, totals Kshs. 15,224,959,256. This represents an overage of Kshs 98,416,505 compared to the CFSP resource envelope. The extend of departmental deviation is analyzed with major deviations realized in Agriculture - 39.79%, Trade - 26.35%, Youth and Sports -27.3%, Sub county administration 89.29%, ward based projects -29.38%.

Departments that adhered to the approved ceiling/deviation within 1% are: County Assembly, County Secretary and Bungoma Municipality.

1.3 SUMMARY OF DEPARTMENTAL ALLOCATIONS

The Health department receives the largest allocation at 20.82% of the total budget, followed by Education and Vocational Training at 9.40%, County Assembly at 8.30%, and Finance and Economic Planning at 8.50%.

Hospital Facilities also receive a significant portion at 7.68%, while Ward Based Projects account for 6.74% of the total budget.

Public Service Management and Administration, Agriculture and Irrigation, Roads and Public Works, and Tourism and Environment each receive between 4% and 6% of the total budget.

The Governor's Office, Housing, and Water and Natural Resources each receive around 3% to 4% of the total budget.

All other departments and units, including Bungoma Municipality, Kimilili Municipality, Trade, Energy, Industrialization, Lands, Urban and Physical Planning, Gender and

Culture, Youth and Sports, the Deputy Governor's Office, and the County Public Service Board, receive less than 1% each of the total budget.

Sanitation, Women Fund, Disability Fund, Youth Fund, and Sub County Administration receive the smallest allocations, each less than 0.1% of the total budget.

This analysis shows that the county government prioritizes health, education, the County Assembly, finance, and ward-based projects. However, sectors like sanitation and sub-county administration receive comparatively minimal allocations.

1.4 Local revenue streams

The following table shows the revenue projections for the FY 2024/25 compared to current year target. All the accounting officer having been appointed as receivers of revenue and they will play a crucial role in ensuring the financial resources of the entity are collected effectively, records are accurately maintained and implementing procedures to safeguard against revenue loss. The PBB shows the source of funds to implement an activity with local revenue focused on funding part of recurrent expenditures. Each of the department has attached schedules from the finance act showing the revenue streams that will fund part of the budget.

Local generated Revenue target	Target FY 2023/24	Target FY 2024/25	Variance
Penalties	-	10,000,000	10,000,000
Slaughter house Fees	7,268,345	20,954,007	13,685,662
Stock Sales	15,377,302	15,596,617	219,315
Fisheries	13,867,859	5,523,366	(8,344,493)
Mabanga AMC: Hire of Machinery	3,000,000	5,000,000	2,000,000
Mabanga ATC-Hospitality and sale of farm produce	20,131,375	42,924,377	22,793,002
Meat Inspection, Vaccinations, Licensing and AI	9,679,233	8,679,233	(1,000,000)
Livestock Movement Permits	750,000	1,750,000	1,000,000

Cess	59,834,243	100,014,389	40,180,146
Cooperative Audit fees	1,256,598	3,029,367	1,772,769
Sale of Fertilizers	112,500,000	163,000,000	50,500,000
Conservancy Fees	26,309,331	18,551,802	(7,757,529)
Noise Emission Permit	1,273,388	2,273,388	1,000,000
Quarrying and Royalties	2,785,074	4,785,074	2,000,000
Food Hygiene Licenses	8,713,270	30,137,645	21,424,375
Burial fees	-	124,000	124,000
Registration of schools	2,205,000	4,205,000	2,000,000
Stadium Hire	-	3,773,830	3,773,830
Land Rates	49,875,520	155,856,506	105,980,986
Ground Fees	6,550,339	5,365,838	(1,184,501)
Land fees	7,957,512	7,957,512	-
Survey fees	953,808	781,330	(172,478)
Consent to charge	341,337	279,613	(61,724)
Change of User fees	117,692	196,410	78,718
Plot Transfer	-	454,672	454,672
Physical Planning fees	408,158	334,351	(73,807)
Plan Approval	23,489,140	28,241,588	4,752,448
Inspection Fee	5,094,861	4,173,555	(921,306)
Occupation Certificate	891,608	730,378	(161,230)
House Rent	21,375,636	12,510,270	(8,865,366)
Advertisement Fees	45,116,130	48,957,759	3,841,629
Fire Compliance fees	42,546,108	44,852,475	2,306,367
Material testing	4,051,688	4,051,688	-
Hire of Machinery	8,382,701	4,866,853	(3,515,848)
Car Parking Fees	19,035,316	19,593,151	557,835

Bodaboda Parking Fees	10,207,874	8,361,979	(1,845,895)
Enclosed Bus Park Fees	77,350,103	65,362,848	(11,987,255)
Impound Charges	-	2,706,094	2,706,094
Market Fees	80,703,741	80,110,046	(593,695)
Market Stalls Rent	2,759,466	4,260,470	1,501,004
Single Business Permits	156,437,022	176,148,442	19,711,420
Application Fees	10,422,436	10,537,000	114,564
Renewal fees	15,074,865	15,348,870	274,005
Penalties	7,132,860	6,043,022	(1,089,838)
Weights and Measures	1,071,245	2,877,531	1,806,286
Alcoholic Drinks Licenses	10,074,889	25,253,042	15,178,153
Payrol product	333,291	273,022	(60,269)
Salary Recovery	4,293,387	3,517,012	(776,375)
Imprest recovery	1,188,810	5,000,000	3,811,190
Bank Commissions	7,797,983	7,920,000	122,017
TOTAL	905,986,544	1,193,245,421	287,258,877

In analyzing the revenue streams projections, this office notes the following:

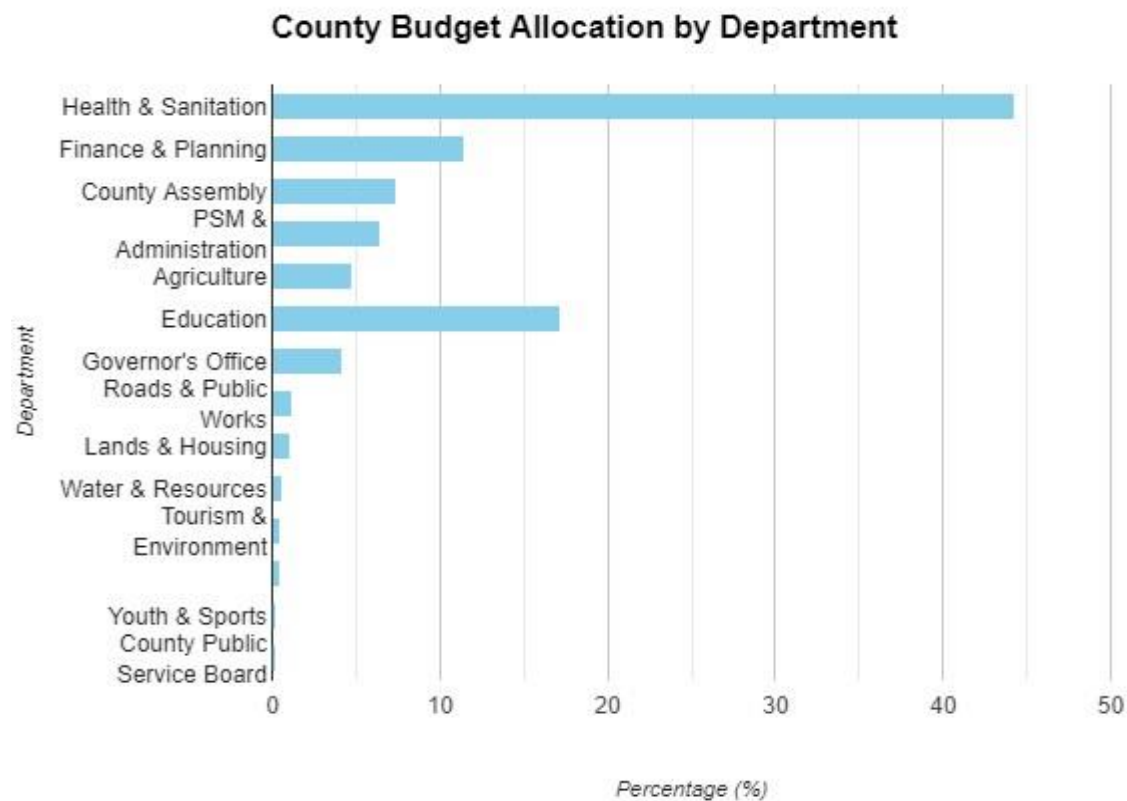
- ✓ The comparative figure of the FY 2023/24 is Kshs. 868,201,470 and not 905,986,544.
- ✓ The revenue projection shows a growth of Kshs. 325.04 M
- ✓ Sale of fertilizers revenue of Kshs 163 million yet the grant on fertilizer subsidy program has not been captured.
- ✓ A reduction of house rent by Kshs. 8.8 million need clear house inventory changes.
- ✓ An increase of Kshs. 105 million in Land rates

1.5 Personnel Budget

The proposed budget allocates Kshs. 6,947,125,172 to personnel, which is a significant 45.63 % of the total revenue expected for the fiscal year 2024/25. This is higher than the

recommended 35% as per the PFMA 2012. The amount is 60 % of the equitable share leaving only 40% for the operations, maintenance and development.

Top personnel budget hogs are Health with Kshs. 3.075 billion (46%), Education 1.19 billion (17.17%), Finance Kshs. 796.6 million (11.47%), County Assembly Kshs. 516.1 million (7.43%) and PSMA 448.6 million (6.46%). To ensure transparency and to justify these allocations, a detailed breakdown of the entire county payroll, including the County Assembly, is required. See illustration



1.6 WARD BASED PROJECTS

During the approval of the 2024 County Fiscal Strategy Paper (CFSP), the County Assembly committed to allocating Kshs. 25 million per ward. However, the current budget proposal shows a total allocation of Kshs. 1,026,000,000, which translates to Kshs. 22,800,000 per ward. This falls short of the previously approved amount.

Furthermore, the budget lacks a breakdown of projects per ward and per department, making it difficult to understand how these funds will be utilized.

CHAPTER TWO

2.0 DEPARTMENTAL ANALYSIS

2.1 AGRICULTURE, LIVESTOCK, FISHERIES, IRRIGATION AND COOPERATIVE DEVELOPMENT

Department of Agriculture, Livestock, Fisheries, Irrigation and Cooperative Development has a proposed budget allocation of **Kshs. 1,035,253,925** comprising of recurrent budget of **Kshs. 370,663,554** and development budget of **Kshs. 664,590,380.52**. Compared to approve CFSP where the department of Agriculture, Livestock, Fisheries, Irrigation and Cooperative development had a proposed ceiling of **Kshs. 740,554,154** comprising of recurrent **Kshs. 370,663,544** and development of **Kshs. 369,890,609** hence a gain on development.

REVENUE PROJECTION FOR FY 2024/25

The department will be funded by the following sources:

- Local revenue **Kshs. 366,471,355**
- Grants **Kshs. 194,465,152**
- Equitable share **Kshs. 474,317,418**

The breakdown of local revenue streams worth Kshs. 366,471,355 is as below:

No.	Local generated Revenue target	Target FY 2023/24	Target FY 2024/25
1	Slaughter house Fees	7,268,345	20,954,007
2	Stock Sales	15,377,302	15,596,617
3	Fisheries	13,867,859	5,523,366
	Mabanga AMC: Hire of Machinery		

4		3,000,000	5,000,000
5	Mabanga ATC-Hospitality and sale of farm produce	20,131,375	42,924,377
6	Meat Inspection, Vaccinations, Licensing and AI	9,679,233	8,679,233
7	Livestock Movement Permits	750,000	1,750,000
8	Cess	59,834,243	100,014,389
9	Cooperative Audit fees	1,256,598	3,029,367
10	Sale of Fertilizers	112,500,000	163,000,000
	Sub-Total	243,664,955	366,471,355

2.1.1 Agriculture and Irrigation

The sub-department of Agriculture and Irrigation has a budget estimate of **Kshs. 718,552,794** comprising of recurrent **Kshs. 191,749,794** and **Kshs. 526,802,652.02** for development.

The following are the recurrent programmes;

- Basic Salary – Permanent Employees Kshs. 170,479,219.54
- Basic Wages- Temporary Employees Kshs. 9,000,000
 - ✓ Temporary Employees (Casuals) are 64 in number;
 - ✓ Mabanga training has 15 casuals,
 - ✓ The farm has 30 casuals,
 - ✓ AMC has 10 casuals
 - ✓ HQ – has 9 Casuals.
- Utilities supplies and services Kshs. 904,000
 - ✓ Electricity Expenses Kshs. 476,000

- ✓ Water and sewerage charges Kshs. 428,000
- Communication Supplies and services Kshs. 1,032,000
 - ✓ Telephone, telex, facsimile and internet Kshs. 432,000.
 - ✓ Internet services Kshs. 340,000
 - ✓ Internet connection charges
 - ✓ Courier and Postal services Kshs. 260,000
- Domestic Travel and subsistence and other Kshs. 1,990,000
 - ✓ Travel costs (Airlines, bus, railways) Kshs. 480,000
 - ✓ Accommodation allowances Kshs. 450,000
 - ✓ Daily subsistence allowance and accommodation Kshs. 390,000
 - ✓ Field allowance (Stakeholders' Validation Meetings) Kshs. 350,000.
- Field operation allowance Kshs. 320,000
- Printing, Advertising and information supplies Kshs. 470,800
 - ✓ Publishing and printing services(Gazettement of Bills)Kshs. 50,800
 - ✓ Advertising, Awareness (ATC and AMC Framework (Bill) Kshs. 300,000
 - ✓ Trade Shows and Exhibitions Kshs. 120,000
- Training Expenses Kshs. 1,020,000
 - ✓ Travel allowance Kshs. 120,000
 - ✓ Trainer allowance Kshs. 200,000
 - ✓ Accommodation Kshs. 450,000
 - ✓ Tuition/training fee Kshs. 250,000
- Hospitality supplies and services Kshs. 1,150,000
 - ✓ Catering services (reception), accommodation Kshs. 300,000
 - ✓ Boards, committees, conferences, and seminars Kshs. 850,000.
- Insurance costs for 17 vehicles number plates provided Kshs. 1,200,000
- Office and general supplies and services Kshs. 490,000
- Fuel oil and lubricants Kshs. 1,000,000
- Other operating expenses Kshs. 1,549,003.20
- Membership fees, dues, and subscriptions Kshs. 249,003
- Contracted professional and technical services Kshs. 450,000

- Temporary committees' expenses Kshs. 850,000
- Routine maintenance-vehicle and transport equipment Kshs. 1,000,000
- Routine maintenance- other assets Kshs. 464,772
 - ✓ Kilimo house Kshs. 152,000
 - ✓ Maintenance of computers, software, and networks Kshs. 312,772

Development

- Other capital grants and transfer (NAVCDP) National Value Chain Development Project has an allocation of Kshs. 156,515,152. The programme is to take place in all 45 wards. Work plan should be provided.
 - Purchase of Maize crop seeds Kshs. 56,000,000 for 500 beneficiaries per ward.
 - Purchase of fertilizer of Kshs. 270,000,000 for 500 beneficiaries per ward
- **Other infrastructure and civil works Kshs. 44,287,500.02**
 - ✓ Establishment of a Tea Factory in Mt. Elgon - Kshs. 15,000,000
 - ✓ Establishment of a Machinery Shed for AMC – Kshs. 3,587,500
 - ✓ Rehabilitation of Magemo dam in Ndivisi Ward- Kshs. 12,500,000
 - ✓ Establishment of an Agricultural Information and Resource Centre-Kshs. 6,000,000
 - ✓ Renovation of Office Buildings at HQ and Sub-county ALFIC offices-Kshs. 7,500,000

2.1.2 Mabanga ATC and AMC

Has a budget allocation of **Kshs. 4,619,600**

The programs are as under; -

- Utilities supplies and services Kshs. 488,000.
 - ✓ Electricity expenses Kshs. 448,000
 - ✓ Water and sewerage charges Kshs. 40,000
- Communication supplies and services Kshs. 201,600
 - ✓ Telephone, telex, facsimile and internet Kshs.78,400

- ✓ Internet services Kshs. 115,200. Internet connections.
- ✓ Courier and Postal services Kshs. 8,000
- Domestic travel and subsistence, and other transportation cost
 - ✓ Travel cost (airlines, bus, railways) Kshs. 80,000
 - ✓ Daily subsistence allowances and accommodation Kshs. 100,000
- Hospitality supplies and services Kshs. 1,000,000 for committees, boards and conferences
- Insurance costs Kshs. 880,000 for -Plant, equipment and machinery insurance.
- Specialized materials and supplies Kshs. 500,000 for Agricultural materials
- Fuel oil and lubricants Kshs. 800,000.
- Routine maintenance Kshs. 750,000 for plant, machinery, and equipment.

AIA

- **Mabanga ATC Kshs. 18,500,000**
- **Mabanga AMC Kshs. 3,000,000**

2.1.3 Cooperatives Development

The total budget allocation for Cooperatives development is Kshs. 75,986,698

The programs are as under: -

- Basic salary- permanent Employees Kshs. 18,318,758.50
- Utilities supplies and services Kshs. 400,000
 - ✓ Electricity expenses Kshs. 240,000
 - ✓ Water and sewerage charges Kshs. 160,000
- Communication supplies and services Kshs. 512,000
 - ✓ Telephone, telex, facsimile and internet Kshs. 240,000
 - ✓ Internet services Kshs. 224,000
 - ✓ Courier and Postal services Kshs. 48,000
- Domestic travel and subsistence and other transportation costs Kshs. 950,000
 - ✓ Travel costs (Airlines, bus, railways) Kshs. 350,000
 - ✓ Accommodation allowances Kshs. 250,000

- ✓ Daily subsistence allowance and accommodation Kshs. 200,000
 - ✓ Field allowance Kshs. 150,000
- Printing, Advertising, and information supplies services Kshs. 186,400
 - ✓ Publishing and printing services **Kshs. 60,000**
 - ✓ Advertising, awareness, and publicity campaigns **Kshs. 126,400**
 - ✓ Gazettement of approved Policy, Bills and Regulations
- Rentals of produced Assets Kshs. 96,000
- Training Expenses Kshs. 292,000
 - ✓ Travel allowance Kshs. 96,000
 - ✓ Hire of Training Facilities and equipment Kshs. 64,000
 - ✓ Accommodation Kshs. 132,000
- Hospitality supplies and services Kshs. 270,000
 - ✓ Catering services (receptions), Accommodation, gifts, food and drinks Kshs. 120,000.
 - ✓ Boards, committees, conferences and seminars Kshs. 150,000. for Preparation of Bungoma County Cooperatives Policy
- Insurance costs Kshs. 560,000
- Office and general supplies and services Kshs. 215,000
 - ✓ General office supplies (papers, pencils, forms, small office equipment) Kshs. 100,000
 - ✓ Supplies and Accessories for computers and printers Kshs. 70,000.
 - ✓ Sanitary and cleaning materials, supplies, and services Kshs. 45,000
- Fuel oil and lubricants Kshs. 240,000
- Other operating expenses Kshs. 396,000
 - ✓ Membership fees, dues and subscriptions to professional and trade bodies Kshs. 136,000.
 - ✓ Temporary committee expenses Kshs. 260,000
 - SWG (5 members) drafting and Key Stakeholders' Meetings (15 stakeholders) within the county.
 - SWG (5 members) budget preparation Meetings

- Routine maintenance- vehicles and other transport equipment Kshs. 300,000
- Routine maintenance- other Assets Kshs. 138,000
 - ✓ Maintenance of Buildings and stations –non- residential Kshs.42,000.
 - ✓ Maintenance of computers software and networks Kshs. 96,000

Development

Purchase of certified crop seeds Kshs. 4,000,000, Coffee seed for nursery establishment.

Other infrastructure and civil works Kshs. 45,000,000

- ✓ Construction of coffee warehouse, chain-link fence, Office block and Coffee drying tables at Mukibisi FCS in Mbakalo Ward Kshs. 5,000,000
- ✓ Construction of Coffee warehouse and Coffee drying tables at Lukusi FCS in Mihuu Ward Kshs. 5,000,000
- ✓ Construction of Coffee warehouse and Coffee drying tables at Daraja Mungu FCS in Kibingei ward Kshs. 6,000,000
- ✓ Construction of Coffee warehouse construction , Office block, Chain-link fence and Coffee drying tables at Luma FCS in Milima Ward Kshs. 6,000,000
- ✓ Bungoma County Cooperative Union Mills- Electric fence, Lighting System, Coffee (Patchment) Warehouse Kshs.5,000,000
- ✓ Mt. Elgon Cooperative Union Coffee Mills - Office Construction, Cupping Laboratory, Wall fence Kshs. 5,000,000
- ✓ Muyayi FCS in West Nalondo Ward - Office Construction, Chainlink fence, Drying tables, Coffee warehouse, Security lights Kshs. 5,000,000
- ✓ Kamusinde FCS in Maeni Ward – Coffee Warehouse Kshs. 8,000,000
- Supplies of credit Kshs. 3,912,540 to settle the following;
 - ✓ Construction of Coffee Warehouse At Kimukung'i-2019/2020 Kshs. 1,911,960
 - ✓ Construction of Bumula DFCS Milk Cooler House-2018/2019 Kshs. 2,000,580.

2.1.4 Livestock and Fisheries

The total budget allocation for Livestock and Fisheries is Kshs.

235,395,179.76 comprising of Kshs. 150,519,990 recurrent and Kshs. 84,875,189 development.

The programmes are as under:

- Basic salary- permanent Employees Kshs. 133,110,193.96
 - ✓ Basic salary civil service Kshs. 128,510,193.96
- Basic wages – temporary Employees Kshs. 2,405,127.20
 - ✓ Casuals Kshs. 2,401,127.20
- Utilities supplies and service Kshs. 2,168,000
 - ✓ Electricity expenses Kshs. 728,000
 - ✓ Water and sewerage charges Kshs. 1,440,000
- Communication supplies and services Kshs. 433,085.60
 - ✓ Telephone, telex, facsimile and internet Kshs. 261,086
 - ✓ Internet services Kshs. 172,000.
- Domestic travel and subsistence and other transportation costs Kshs. 1,860,000.
 - ✓ Travel costs (airline, bus, railways) Kshs. 480,000
 - ✓ Accommodation allowances Kshs. 440,000.
 - ✓ Daily subsistence allowances and accommodation Kshs. 480,000.
 - ✓ Field allowances Kshs. 460,000.
- Printing, Advertising and information supplies and services Kshs. 420,000
 - ✓ Publishing and printing services Kshs. 40,000
 - ✓ Advertising, Awareness, and publicity campaigns Kshs. 260,000
 - ✓ Trade shows and Exhibitions Kshs. 120,000
- Training Expenses Kshs. 300,000
 - ✓ Travel allowance Kshs. 100,000.
 - ✓ Trainer allowance Kshs. 100,000
 - ✓ Accommodation Kshs. 100,000
- Hospitality supplies and services Kshs. 740,000.
 - ✓ Catering services (receptions) Accommodation, gifts, food

and drinks Kshs. 140,000.

- ✓ Boards, committees conferences and seminars Kshs. 600,000
- Insurance costs Kshs. 960,000. For Motor vehicle insurance
- Specialized materials and supplies Kshs. 3,500,000
 - ✓ Agricultural materials and small equipment Kshs. 800,000.
 - ✓ Supplies for production Kshs.2,700,000
- Office and general supplies services Kshs. 327,76
- Fuel oil and lubricants Kshs 800,000.
- Other operating expenses Kshs. 1,160,000.
 - ✓ Membership fees, dues and subscriptions to professional and trade Kshs. 160,000.
 - ✓ Contracted professional and technical services Kshs. 400,000.
 - ✓ Temporary committees expenses Kshs. 600,000.

- Routine maintenance –vehicle and other transport Kshs. 984,000
- Routine maintenance- other Assets Kshs. 216,000.
 - ✓ Maintenance of buildings and stations – non- residential Kshs.120,000.
 - ✓ Maintenance of computers, software and networks Kshs. 96,000.
- Purchase of office furniture and general equipment Kshs.240,000. For Purchase of computers, printers, and other IT equipment

Development

- Supplies for production Kshs.16,250,000 for the following programs
 - ✓ Artificial Insemination (AI) Subsidy Programme for Improvement of local dairy breeds – Kshs. 3,500,000
 - ✓ Supply of fish feeds at CFF –Kshs. 3,000,000
 - ✓ Supply of Fish breeding stock at CFF –Kshs. 4,000,000
 - ✓ Aquaculture Input Support (Fingerlings, fish feeds, accessories) – Kshs. 5,700,000

- **Veterinary supplies Kshs.5,000,000**

- ✓ Procurement of vaccines and other veterinarian supplies for disease and vector control.

- **Other infrastructure and civil works Kshs.19,000,000**

It entails the following;

- ✓ Three phase power connection to 15 milk cooler houses for Dairy FCS – Kshs. 3,000,000
- ✓ Ablution block constructed at Chwele Fish Farm –Kshs. 1,000,000
- ✓ Desiltation of Ponds and Flood control at CFF – Kshs. 3,000,000
- ✓ Construction of a slaughterhouse in Mbakalo- Kshs. 5,000,000
- ✓ Renovation of Slaughterhouses at Webuye, Bungoma, Sirisia and Kimilili – Kshs. 3,500,000.
- ✓ Renovation of Kanduyi Fisheries Office – 3,500,000
- Supplies for credits Kshs. 6,675,189. The list provided is:
 - ✓ Getrans Solutions Limited-Proposed construction and completion of Milk Processing Plant in Webuye 2018/2019 Kshs. 5,818,945
 - ✓ Rygio Tech Solutions Ltd-Renovation of Kimilili Slaughter House2021/2022 Kshs. 1,399,105.
- Kenya livestock commercialization project (KeLCoP) Kshs. 37,950,000 (Work plan)

Sub counties.

Field operation allowance Kshs. 600,000

Chwele Fish Farm

Chwele Fish Farm has a budget allocation of Kshs. 295,824

- Utilities supplies and services Kshs. 121,824
 - ✓ Electricity expenses Kshs. 76,800
 - ✓ Water and sewerage charges Kshs. 45,024
- Communication supplies and services Kshs. 64,000

- Domestic travel and subsistence and other transportation costs Kshs. 80,000
 - ✓ Travel costs (airlines, bus, railways) Kshs. 50,000
 - ✓ Field operation allowance Kshs. 30,000.

2.2 HEALTH AND SANITATION

The department of Health has a proposed allocation of Kshs. comprising of Kshs. 4,264,643,424 for recurrent expenditure Kshs. 4,264,643,424 and Kshs. 73,720,159n for development.

In the approved CFSP, the department was allocated Kshs. 4,251,779,507 with Kshs. 4,187,863,550 recurrent and Kshs. 63,915,957 development translating to a gain of Kshs. 76,779,874 on recurrent and a loss of Kshs. 9,804,202 on development.

2.2.1 Health Administration

The section has an allocated a total of Kshs. 3,276,516,182 comprising of Kshs. 3,202,796,023 for recurrent and Kshs. 73,720,159 for development.

Revenue sources

The Health administration will be funded by the following revenue source:

- Equitable share Kshs. 3,031,326,432
- Grants Kshs. 137,789,750
- AIA Kshs. 107,400,000

Among the major projects and activities that the department proposes to do are;

Recurrent

- Basic Salary – Permanent Employees Kshs. 2, 699,013,012
- Basic Wages- Permanent Employees Kshs. 161,793,120
- Other capital grants and transfers Kshs. 245,189,750 which includes the following:
 - UNICEF Kshs. 1,571,000
 - DANIDA grant for universal Health care Kshs. 13,644,750
 - DANIDA CO FUNDING Kshs. 15,174,000
 - Community Health Promoters (AIA) Kshs. 107,400,000
 - Community Health Promoters Co funding Kshs. 107,400,000
- Utilities supplies and services Kshs. 1,748,000
 - Electricity Expenses Kshs. 1,500,000
 - Water and sewerage charges Kshs. 248, 400
- Communication Supplies and services Kshs. 625,600
 - Telephone, telex, facsimile and mobile phones services Kshs. 441,600
 - Internet connections Kshs. 184,000

- Domestic Travel and subsistence and other transportation costs Kshs. 9,282,686.
 - Travel costs Airlines, bus, railways Kshs. 2,000,000
 - Accommodation allowances-Domestic travel Kshs. 3,308,286
 - Daily subsistence allowance Kshs. 1,766,400
 - Field operation allowance Kshs. 2,208,000
- Printing, Advertising and information supplies Kshs. 2,920,543
 - Publishing and printing services Kshs. 1,546,799
 - Subscriptions to Newspapers, Magazines and Periodicals Kshs. 324, 944.
 - Advertising, Awareness and Publicity Campaigns Kshs. 1,048,800
- Hospitality supplies and services Kshs. 7,680,000
 - Catering services Kshs. 3,500,000
 - Boards, committees, conferences and seminars Kshs. 4,180,000.
- Insurance costs (Motor vehicle insurance) Kshs. 1,922,800
- Specialized materials and supplies Kshs. 54,065,640
 - Medical drug Kshs. 18,400,000
 - Dressing and other Non-pharmaceutical medical items Kshs. 18,400,000
 - Fungicides, insecticides and sprays Kshs. 1,380,000
 - Laboratory materials, supplies and small equipment Kshs. 11,500,000
 - Food and rations Kshs. 2,085,640
 - Purchase of X-rays equipment and supplies Kshs. 2,300,000.
- Office and general supplies and services Kshs. 404,800
 - General office supplies (papers, pencils, forms small office equipment) Kshs. 239,200
 - Supplies and accessories for computers and printers Kshs. 110,400
 - Sanitary and cleaning materials, supplies services Kshs. 55,200
- Fuel oil and lubricants Kshs. 5,380,000
 - Refined fuels and lubricants Kshs. 4,000,000.
 - Other fuel(wood, charcoal, cooking gas) Kshs 1,380,000
- Other operating expenses (Contracted professionals) Kshs. 5,801,273
- Routine maintenance-vehicle and other transport equipment (Maintenance expenses –motor vehicles) Kshs. 2,047,000
- Routine maintenance assets Kshs. 3,753,000
 - Maintenance of buildings and stations –non-residential Kshs. 3,500,000
 - Maintenance of computers, software and networks Kshs. 253, 000

- Purchase of office furniture and general equipment Kshs. 1,168,400
 - Purchase of office furniture and fittings Kshs. 690,000
 - Purchase of computer, printers and other IT equipment Kshs. 478,400
- On the development allocation, the following are the proposed allocations;
 - Purchase of house hold and institutional appliances Kshs. 22,583,013. The amount is for equipping of dispensaries and health centres. The facilities to be equipped should be disclosed with a list of the equipment to be purchased.
 - Purchase of ambulances Kshs. 13,000,000 for Soysambu
 - Other infrastructure and civil works Kshs. 38,137,146.15. The projects are as follows:
 - ✓ Completion of 300 bed capacity maternal unit at BCRH Kshs. 19,325,681. What is the extend of completion of the 300 bed capacity maternal unit because the facility received completion funds in the current year budget.
 - ✓ Completion of 100 bed capacity maternal unit at Sirisia Sub County Hospital 18,811,465.15

Notably is the lack of ward based allocation.

2.2.2 Public Health

The department of public health has a budget estimate of Kshs. 2,752,404 for recurrent.

The following are the programmes;

- ✓ Communication Supplies and services (Telephone, telex, facsimile and mobile phones services) Kshs. 72,450.
- ✓ Domestic Travel and subsistence and other transportation costs (Travel costs Airlines, bus, railways) Kshs. 690,201
- ✓ Printing, Advertising and information supplies (Subscriptions to Newspapers, Magazines and Periodicals) Kshs. 115,000.
- ✓ Insurance costs (Motor vehicle insurance) Kshs. 46,000
- ✓ Specialized materials and supplies Kshs. 1,242,000
 - Fungicides, insecticides and sprays Kshs. 1,150,000
 - Laboratory fees Kshs. 92,000
- ✓ Office and general supplies and services Kshs. 339,503
 - General office supplies (papers, pencils, forms small office equipment) Kshs. 103,063

- Supplies and accessories for computers and printers Kshs. 236,440
- ✓ Routine maintenance–motor vehicles Kshs.211, 600.
- ✓ Purchase of furniture Kshs. 35,650

2.2.3 BCRH

The total budget allocation for Bungoma County Referral Hospital is Kshs. 375,328,308 which will be sourced from AIA. The programmes are as under:

Utilities supplies and services Kshs. 25,000,000

- Electricity Expenses Kshs. 22,000,000
- Water and sewerage charges Kshs. 3,000,000.

Communication Supplies and services Kshs. 1,270,000.

- Telephone, telex, facsimile and mobile phones services Kshs. 840,000
- Internet connections Kshs. 280,000
- Courier and Postal services Kshs. 150,000.

Domestic Travel and subsistence and other transportation costs Kshs. 15,000,000.

- Travel costs Airlines, bus, railways Kshs. 2,000,000
- Accommodation allowances-Domestic travel Kshs. 6,500,000
- Daily subsistence allowance Kshs. 6,500,000.

Printing, Advertising and information supplies (Publishing and printing services) Kshs. 500,000.

Training Expenses Kshs. 2,000,000

- Accommodation Kshs. 1,000,000.
- Tuition/training fee Kshs. 1,000,000

Hospitality supplies and services Kshs. 8,600,000

- Catering services Kshs. 5,600,000
- Boards, committees, conferences and seminars Kshs. 3,000,000.

Specialized materials and supplies Kshs. 245,797,778.

- Medical drug Kshs. 58,000,000
- Dressing and other Non-pharmaceutical medical items Kshs. 65,000,000
- Fungicides, insecticides and sprays Kshs. 800,525
- Chemical and Industrial gases Kshs. 10, 000,000.
- Laboratory materials, supplies and small equipment Kshs. 40,000,000.
- Food and rations Kshs. 52,997,253.
- Purchase of Uniforms and clothing-Staff Kshs. 2,000,000.
- Purchase of Uniforms and clothing- Patients Kshs. 4,000,000.
- Purchase of Bedding and Linen Kshs. 5,000,000

- Purchase of X-rays supplies Kshs. 8,000,000.

Office and general supplies and services Kshs. 7,585,600.

- General office supplies (papers, pencils, forms small office equipment) Kshs. 3,500,000
- Supplies and accessories for computers and printers Kshs. 500,000
- Sanitary and cleaning materials, supplies services Kshs. 3,585,600.

Fuel oil and lubricants Kshs. 11,000,000

- Refined fuels and lubricants Kshs. 7,000,000.
- Other fuel (wood, charcoal, cooking gas) Kshs. 4,000,000

Other operating expenses Kshs.10, 648,400

- Bank service commission and Charges Kshs. 50,000
- Medical Expenses (patient's files and cards) Kshs. 3,500,000
- Contracted professional and technical services Kshs. 6,098,400.
- Membership fees, dues and subscriptions to professional and trade bodies Kshs. 1,000,000
- Maintenance expenses –motor vehicles Kshs.3, 000,000.
- Routine maintenance- other assets Kshs. 21,713,265.
 - ✓ Maintenance of Plant, Machinery and Equipment(including lifts) Kshs. 3,000,000
 - ✓ Maintenance of Office Furniture and Equipment Kshs. 1,000,000
 - ✓ Maintenance of Medical and Dental equipment Kshs. 4,000,000.
 - ✓ Maintenance of buildings and stations –non-residential Kshs. 13,213,265. There is need for clarification on extend of the renovations to be done given that current year had Kshs.10 million.
 - ✓ Maintenance of computers, software and networks Kshs. 500, 000

Purchase of institutional equipment (household and institutional appliances) Kshs. 3,000,000. The equipment to be purchased should be specified.

Purchase of office furniture and general equipment Kshs. 9,000,000.

- Purchase of office furniture and fittings Kshs. 1,500,000
- Purchase of computer, printers and other IT equipment Kshs. 3,500,000.

- Purchase of Air conditioners, Fan and Heating appliances Kshs. 4,000,000.

Purchase of special plant equipment and machinery (ICT networking and communication equipment) Kshs.11, 213,265

2.2.4 WEBUYE SUB-COUNTY HOSPITAL

The total budget allocation for Webuye sub-county Hospital is Kshs. 356,313,803.

The programmes are as under:

Utilities supplies and services Kshs. 16,000,000

- Electricity Expenses Kshs. 11,800,000
- Water and sewerage charges Kshs. 4,200,000.

Communication Supplies and services Kshs. 2,996,550

- Telephone, telex, facsimile and mobile phones services Kshs. 980,000
- Internet connections Kshs. 1,800,000
- Courier and Postal services Kshs. 216,550

Domestic Travel and subsistence and other transportation costs Kshs. 10,000,000.

- Accommodation allowances-Domestic travel Kshs. 6,000,000
- Daily subsistence allowance Kshs. 4,000,000.

Printing, Advertising and information supplies Kshs. 3,100,000.

- Publishing and printing services Kshs. 1,500,000
- Subscriptions to Newspapers, Magazines and Periodicals Kshs. 100,000.
- Advertising, Awareness and Publicity Campaigns Kshs. 1,500,000.

Hospitality supplies and services Kshs. 8,500,000

- Catering services Kshs. 3,000,000
- Boards, committees, conferences and seminars Kshs. 5,500,000.

Insurance costs (Medical insurance) Kshs. 2,000,000. More information need to be provided.

Specialized materials and supplies Kshs. 238,997,253

- Medical drug Kshs. 60,000,000
- Dressing and other Non-pharmaceutical medical items Kshs. 64,000,000
- Fungicides, insecticides and sprays Kshs. 3,000,000
- Chemical and Industrial gases Kshs. 3,000,000.
- Laboratory materials, supplies and small equipment Kshs. 30,000,000.
- Food and rations Kshs. 63,997,253.
- Purchase of Uniforms and clothing-Staff Kshs. 3,000,000.
- Purchase of Uniforms and clothing- Patients Kshs. 1,500,000.

- Purchase of Bedding and Linen Kshs. 3,000,000
- Purchase of X-rays supplies Kshs. 7,500,000.

Office and general supplies and services Kshs. 7,200,000

- General office supplies Kshs. 2,000,000
- Supplies and accessories for computers and printers Kshs. 2,000,000
- Sanitary and cleaning materials, supplies services Kshs. 3,200,000

Fuel oil and lubricants Kshs. 9,700,000

- Refined fuels and lubricants Kshs. 7,200,000.
- Other fuel(wood, charcoal, cooking gas) Kshs. 2,500,000

Other operating expenses Kshs. 15,320,000

- Bank service commission and Charges Kshs. 120,000
- Medical Expenses (patient's files and cards) Kshs. 7,200,000
- Contracted professional and technical services Kshs. 6,000,000.
Consultancy for which service.
- Membership fees, dues and subscriptions to professional and trade bodies Kshs. 2,000,000
- Legal fees/Dues, Arbitration ad compensation payments Kshs. 2,000,000.

Routine maintenance motor vehicles Kshs. 6,000,000. Breakdown of the details of vehicles to be maintained to be provided

Routine maintenance- other assets Kshs. 27,500,000

- Maintenance of Plant, Machinery and Equipment (including lifts) Kshs. 6,000,000. Details of plant/machinery should be provided because the figure has doubled from Kshs. 3 million.
- Maintenance of Office Furniture and Equipment Kshs. 2,500, 000
- Maintenance of Medical and Dental equipment Kshs. 9,000,000.
- Maintenance of buildings and stations –non-residential Kshs. 7,500,000.
The scope of the renovations should be provided since the hospital had Kshs. 5.4 million in the current year.
- Maintenance of computers, software and networks Kshs. 2,500, 000

Purchase of office furniture and general equipment Kshs. 9,000,000.

- Purchase of office furniture and fittings Kshs. 2,500,000
- Purchase of computer, printers and other IT equipment Kshs. 5,000,000.

- Purchase of Air conditioners, Fan and Heating appliances Kshs. 1,500,000.

2.2.5 KIMILILI SUB-COUNTY HOSPITAL

The total budget allocation for Kimilili Sub-County Hospital is Kshs. 34,719,019.

The programmes are as under:

Utilities supplies and services Kshs. 1,491,000

- Electricity Expenses Kshs. 1,260,000
- Water and sewerage charges Kshs. 231, 000.

Communication Supplies and services Kshs. 350,700

- Telephone, telex, facsimile and mobile phones services Kshs. 98,504
- Internet connections Kshs. 88,000
- Courier and Postal services Kshs. 10,504

Domestic Travel and subsistence and other transportation costs Kshs. 1,175,250.

- Travel costs Airlines, bus, railways Kshs. 105,000
- Accommodation allowances-Domestic travel Kshs. 572,250.
- Daily subsistence allowance Kshs. 498,000.

Printing, Advertising and information supplies Kshs. 105,000.

Hospitality supplies and services Kshs. 802,200

- Catering services Kshs. 327,600
- Boards, committees, conferences and seminars Kshs. 474, 600.

Specialized materials and supplies Kshs. 16,882,375

- Medical drug Kshs. 6,090,000
- Dressing and other Non-pharmaceutical medical items Kshs. 5,175,000
- Fungicides, insecticides and sprays Kshs. 118, 125.
- Chemical and Industrial gases Kshs. 299, 250.
- Laboratory materials, supplies and small equipment Kshs. 3,100,000.
- Food and rations Kshs. 2, 100,000.
- Purchase of Bedding and Linen Kshs. 525,000.

Office and general supplies and services Kshs. 1,833,186.05

- General office supplies Kshs. 465,560.
- Supplies and accessories for computers and printers Kshs. 317,625
- Sanitary and cleaning materials, supplies services Kshs. 1,050,001.05

Fuel oil and lubricants Kshs. 2,200,000

- Refined fuels and lubricants Kshs. 1,260,000.

- Other fuel (wood, charcoal, cooking gas) Kshs. 940, 000.

Other operating expenses Kshs. 1,436,400

- Medical Expenses (patient's files and cards) Kshs. 630,000
- Contracted professional and technical services Kshs. 806,400

Maintenance expenses –motor vehicles Kshs. 672,500.

Routine maintenance- other assets Kshs. 7,445,354

- Maintenance of Plant, Machinery and Equipment (including lifts) Kshs. 1,638,000
- Maintenance of Office Furniture and Equipment Kshs. 105, 000
- Maintenance of Medical and Dental equipment Kshs. 2,045,925.
- Maintenance of buildings and stations –non-residential Kshs. 3,509,429
- Maintenance of computers, software and networks Kshs. 147, 000

Purchase of Institutional equipment (Household and institutional appliances) Kshs. 210, 050

Purchase of special plant equipment and machinery (ICT networking and communication equipment) Kshs. 315, 004

2.2.6 MT ELGON SUB-COUNTY HOSPITAL

The total budget allocation for Mt Elgon sub-county Hospital is Kshs. 21, 555,383.

The programmes are as below:

Utilities supplies and services Kshs. 891, 039.

- Electricity Expenses Kshs. 712,987.
- Water and sewerage charges Kshs. 178,052.

Communication Supplies and services Kshs. 186,620.

- Telephone, telex, facsimile and mobile phones services Kshs. 100,843.
- Internet connections Kshs. 33, 299.
- Courier and Postal services Kshs. 52,478

Domestic Travel and subsistence and other transportation costs Kshs. 577,428

- Travel costs Airlines, bus, railways Kshs. 94,773
- Accommodation allowances-Domestic travel Kshs. 379,319
- Daily subsistence allowance Kshs. 103,336

Printing, Advertising and information supplies Kshs. 92, 807.

Hospitality supplies and services Kshs. 833,024.

- Catering services Kshs. 174,422
- Boards, committees, conferences and seminars Kshs. 658,602.

Specialized materials and supplies Kshs. 11,114,496.

- Medical drug Kshs. 2,632,141.
- Dressing and other Non-pharmaceutical medical items Kshs. 3,000,000.
- Fungicides, insecticides and sprays Kshs. 50,000
- Chemical and Industrial gases Kshs. 276, 843.
- Laboratory materials, supplies and small equipment Kshs. 2,068,432.
- Food and rations Kshs. 1,932,156.
- Purchase of Uniforms and clothing-Staff Kshs. 280,502.
- Purchase of Bedding and Linen Kshs. 426,843.
- Purchase of X-rays supplies Kshs. 447,579.

Office and general supplies and services Kshs. 1,174,196

- General office supplies Kshs. 446,106
- Supplies and accessories for computers and printers Kshs. 348,789
- Sanitary and cleaning materials, supplies services Kshs. 379,301

Fuel oil and lubricants Kshs. 1,199,842

- Refined fuels and lubricants Kshs. 721,770.
- Other fuel (wood, charcoal, cooking gas) Kshs. 478,072

Other operating expenses Kshs.614, 853

- Bank service commission and Charges Kshs. 8,709
- Medical Expenses (patient's files and cards) Kshs. 606,144

Routine maintenance motor vehicles Kshs.544, 669

Routine maintenance- other assets Kshs.2, 661,606

- Maintenance of Plant, Machinery and Equipment (including lifts) Kshs.287, 202.
- Maintenance of Office Furniture and Equipment Kshs. 73,053
- Maintenance of Medical and Dental equipment Kshs. 564, 614.
- Maintenance of buildings and stations –non-residential Kshs. 1,586,728.
- Maintenance of computers, software and networks Kshs. 150,009.

Purchase of Institutional equipment Kshs. 93, 544.

Purchase of office furniture and general equipment Kshs. 571, 259.

- Purchase of office furniture and fittings Kshs. 176,843.
- Purchase of computer, printers and other IT equipment Kshs. 394,416.

Purchase of special plant equipment and machinery (ICT networking and communication equipment) Kshs. 1,000,000

2.2.7 NAITIRI SUB-COUNTY HOSPITAL

The total budget allocation for Naitiri sub-county Hospital is Kshs.29, 537,736. The programmes are as under:

Utilities supplies and services Kshs. 1, 113,404.

- Electricity Expenses Kshs. 695, 270.
- Water and sewerage charges Kshs. 418,134.

Communication Supplies and services Kshs. 300, 231.

- Telephone, telex, facsimile and mobile phones services Kshs. 139, 784.
- Internet connections Kshs. 60, 447.
- Courier and Postal services Kshs. 36,524.

Domestic Travel and subsistence and other transportation costs Kshs. 1,082,531.

- Travel costs Airlines, bus, railways Kshs. 139, 784.
- Accommodation allowances-Domestic travel Kshs. 189, 133.
- Daily subsistence allowance Kshs. 753,614.

Printing, Advertising and information supplies (Publishing and printing services) Kshs. 577,366.

Hospitality supplies and services Kshs. 1,215,506.

- Catering services Kshs. 607,753
- Boards, committees, conferences and seminars Kshs. 607, 753.

Specialized materials and supplies Kshs. 20,427,073.

- Medical drug Kshs. 5,254,272.
- Dressing and other Non-pharmaceutical medical items Kshs. 6,105,126.
- Fungicides, insecticides and sprays Kshs. 1,215,506.
- Chemical and Industrial gases Kshs. 1,215,506.
- Laboratory materials, supplies and small equipment Kshs. 3,950,395.
- Food and rations Kshs. 2,431,012.
- Purchase of Bedding and Linen Kshs.255, 256.

Office and general supplies and services Kshs. 543,332.

- General office supplies Kshs. 145,861.
- Supplies and accessories for computers and printers Kshs. 160,447.
- Sanitary and cleaning materials, supplies services Kshs. 237,024

Fuel oil and lubricants Kshs. 1,186,335

- Refined fuels and lubricants Kshs. 1,045,335
- Other fuel (wood, charcoal, cooking gas) Kshs. 141,000.

Other operating expenses (Medical Expenses (patient's files and cards)) Kshs. 937,582.

Routine maintenance motor vehicles Kshs. 492,281

Routine maintenance- other assets Kshs1, 662,095

- Maintenance of Plant, Machinery and Equipment (including lifts) Kshs. 583,443
- Maintenance of Office Furniture and Equipment Kshs. 364,652
- Maintenance of Medical and Dental equipment Kshs.145, 861.
- Maintenance of computers, software and networks Kshs. 568,139.

2.2.8 BUMULA SUB-COUNTY HOSPITAL

The total budget allocation for Bumula sub-county Hospital is Kshs. 21,225,958.

The programmes are as under:

Utilities supplies and services Kshs. 1,009,673.

- Electricity Expenses Kshs. 604,673.
- Water and sewerage charges Kshs. 405,000.

Communication Supplies and services Kshs. 113, 500.

- Telephone, telex, facsimile and mobile phones services Kshs.71, 500.
- Internet connections Kshs.42, 000.

Domestic Travel and subsistence and other transportation costs Kshs. 515,500

- Travel costs Airlines, bus, railways Kshs. 85,000.
- Accommodation allowances-Domestic travel Kshs.10, 500.
- Daily subsistence allowance Kshs. 420,000.

Printing, Advertising and information supplies Kshs. 120,000.

Hospitality supplies and services Kshs. 790, 000.

- Catering services Kshs. 170,000.
- Boards, committees, conferences and seminars Kshs. 620, 000.

Specialized materials and supplies Kshs. 12,819,860.

- Medical drug Kshs. 3,000,000.
- Dressing and other Non-pharmaceutical medical items Kshs. 3,071,778.
- Fungicides, insecticides and sprays Kshs. 289,500.
- Chemical and Industrial gases Kshs. 122,724.
- Laboratory materials, supplies and small equipment Kshs. 2,100,858.
- Food and rations Kshs. 2,250,000.
- Purchase of Uniforms and clothing-Staff Kshs. 785,000.
- Purchase of Bedding and Linen Kshs. 1,200,000.

Office and general supplies and services Kshs. 428,222.

- General office supplies (papers, pencils, forms small office equipment) Kshs. 215,000
- Supplies and accessories for computers and printers Kshs. 87,222
- Sanitary and cleaning materials, supplies services Kshs. 126,000.

Fuel oil and lubricants Kshs. 549,600

- Refined fuels and lubricants Kshs. 284,000
- Other fuel (wood, charcoal, cooking gas) Kshs. 265,600

Other operating expenses Kshs. 283,818

- Bank service commission and Charges Kshs. 22,152
- Medical Expenses (patient's files and cards) Kshs. 261,666.

Routine maintenance-vehicle and other transport equipment Kshs.1, 200,000.

Routine maintenance- other assets Kshs. 1,473,611

- Maintenance of Office Furniture and Equipment Kshs. 50,000.
- Maintenance of buildings and stations –non-residential Kshs. 1,380,000.
- Maintenance of computers, software and networks Kshs. 43,611.

Purchase of office furniture and general equipment Kshs. 448,563.

- Purchase of office furniture and fittings Kshs. 87,222.
- Purchase of computer, printers and other IT equipment Kshs. 316,452.
- Purchase of Air conditioners, Fan and Heating appliances Kshs. 44,889.

2.2.9 CHWELE SUB-COUNTY HOSPITAL

The total budget allocation for Chwele Sub-County Hospital is Kshs. 26,494,123.

The programmes are as under:

Utilities supplies and services Kshs. 1,110,000

- Electricity Expenses Kshs. 960,000
- Water and sewerage charges Kshs. 150, 000.

Communication Supplies and services Kshs. 305,473.

- Telephone, telex, facsimile and mobile phones services Kshs. 150,000
- Internet connections Kshs. 73,188
- Courier and Postal services Kshs.82, 285.

Domestic Travel and subsistence and other transportation costs Kshs. 1,230,000.

- Travel costs Airlines, bus, railways Kshs. 100,000
- Accommodation allowances-Domestic travel Kshs.380,000
- Daily subsistence allowance Kshs. 750, 000.

Hospitality supplies and services Kshs. 1,516,000

- Catering services Kshs. 500,000
- Boards, committees, conferences and seminars Kshs. 1,016,000.

Specialized materials and supplies Kshs. 14,225,000.

- Medical drug Kshs. 3,900,000
- Dressing and other Non-pharmaceutical medical items Kshs. 3,900,000
- Fungicides, insecticides and sprays Kshs. 100,000.
- Chemical and Industrial gases Kshs. 120,000.
- Laboratory materials, supplies and small equipment Kshs. 2,640,000.
- Food and rations Kshs. 2, 945,000.
- Purchase of Uniforms and clothing-Staff Kshs. 100,000.
- Purchase of Bedding and Linen Kshs. 400,000
- Purchase of X-rays supplies Kshs. 120,000.

Office and general supplies and services Kshs. 1,608,800.

- General office supplies Kshs. 800,000
- Supplies and accessories for computers and printers Kshs. 158,800
- Sanitary and cleaning materials, supplies services Kshs. 650,000.

Fuel oil and lubricants Kshs.2, 480,000

- Refined fuels and lubricants Kshs. 1,920,000.
- Other fuel (wood, charcoal, cooking gas) Kshs. 560,000.

Other operating expenses (Medical Expenses (patient's files and cards))Kshs. 800,000.

Routine maintenance motor vehicles Kshs. 560,000

Routine maintenance- other assets Kshs. 1,848,800

- Maintenance of Plant, Machinery and Equipment (including lifts) Kshs. 120, 000.
- Maintenance of Medical and Dental equipment Kshs. 128, 800.
- Maintenance of buildings and stations –non-residential Kshs. 1, 600,000.

Purchase of Household and institutional appliances Kshs. 200,050.

Purchase of office furniture and general equipment Kshs 410,000.

- Purchase of office furniture and fittings Kshs. 200,050
- Purchase of computer, printers and other IT equipment Kshs. 210,000.

Purchase of special plant equipment and machinery (ICT networking and communication equipment) Kshs.200, 000

2.2.10 SIRISIA SUB-COUNTY HOSPITAL

The total budget allocation for Sirisia e sub-county Hospital is Kshs. 39,972,313.

The programmes are as under:

Utilities supplies and services Kshs. 1,900,000

- Electricity Expenses Kshs.1, 800,000
- Water and sewerage charges Kshs. 100,000.

Communication Supplies and services Kshs.590, 000.

- Telephone, telex, facsimile and mobile phones services Kshs. 300,000
- Internet connections Kshs. 240,000
- Courier and Postal services Kshs. 50,000.

Domestic Travel and subsistence and other transportation costs Kshs. 1,072,313.

- Accommodation allowances-Domestic travel Kshs. 500,000.
- Travel costs Airlines, bus, railways Kshs. 172,313
- Daily subsistence allowance Kshs. 400, 000.

Printing, Advertising and information supplies (Publishing and printing services) Kshs. 100,000.

Hospitality supplies and services Kshs.2, 649,000

- Catering services Kshs. 1,249,000
- Boards, committees, conferences and seminars Kshs. 1,400,000.

Training expenses Kshs. 300,000.

Specialized materials and supplies Kshs. 20,950,000

- Medical drug Kshs.6,300,000
- Dressing and other Non-pharmaceutical medical items Kshs. 6,400,000
- Fungicides, insecticides and sprays Kshs.300,000
- Chemical and Industrial gases Kshs. 100,000.
- Laboratory materials, supplies and small equipment Kshs. 2,900,000.
- Food and rations Kshs.3, 800,000.
- Purchase of Uniforms and clothing-Staff Kshs. 150,000.
- Purchase of Bedding and Linen Kshs. 600,000
- Purchase of X-rays supplies Kshs. 400,000.

Office and general supplies and services Kshs. 1,900,000

- General office supplies Kshs. 800,000
- Supplies and accessories for computers and printers Kshs. 400,000
- Sanitary and cleaning materials, supplies services Kshs.700,000

Fuel oil and lubricants Kshs. 2,550,000.

- Refined fuels and lubricants Kshs. 2,400,000.
- Other fuel (wood, charcoal, cooking gas) Kshs. 150,000.

Other operating expenses Kshs. 1,350,000.

- Bank service commission and Charges Kshs. 50,000
- Medical Expenses (patient's files and cards) Kshs. 1,100,000
- Membership fees, dues and subscriptions to professional and trade bodies Kshs. 200,000

Routine maintenance motor vehicles Kshs. 550,000.

Routine maintenance- other assets Kshs.3, 601,000.

- Maintenance of Plant, Machinery and Equipment(including lifts) Kshs.601,000
- Maintenance of Office Furniture and Equipment Kshs. 200, 000
- Maintenance of Medical and Dental equipment Kshs. 1,100,000.
- Maintenance of buildings and stations –non-residential Kshs.1,600,000
- Maintenance of computers, software and networks Kshs. 100, 000

Purchase of institutional equipment (of house hold ad institutional appliances) Kshs. 400,000.

Purchase of office furniture and general equipment Kshs. 700,000.

- Purchase of office furniture and fittings Kshs. 300,000
- Purchase of computer, printers and other IT equipment Kshs. 400,000.

2.2.11 CHEPTAIS SUB-COUNTY HOSPITAL

The total budget allocation for Cheptais sub-county Hospital is Kshs.30, 936,198.

The programmes are as under:

Utilities supplies and services Kshs. 860,849

- Electricity Expenses Kshs.660,000
- Water and sewerage charges Kshs. 200,000.

Communication Supplies and services Kshs. 338,142.

- Telephone, telex, facsimile and mobile phones services Kshs. 97,758
- Internet connections Kshs. 220,384
- Courier and Postal services Kshs. 20,000.

Domestic Travel and subsistence and other transportation costs Kshs. 441,350.

- Accommodation allowances-Domestic travel Kshs100, 500.
- Travel costs Airlines, bus, railways Kshs. 340,850

Printing, Advertising and information supplies Kshs. 122,680.

- Publishing and printing services Kshs. 35,000

- Subscription to newspaper, magazines and periodicals Kshs. 7,680.
- Advertising, awareness and publicity Kshs. 80,000.

Hospitality supplies and services Kshs. 1,304,000.

- Catering services Kshs. 420,000
- Boards, committees, conferences and seminars Kshs. 884,000.

Specialized materials and supplies Kshs. 13,650,041.

- Medical drug Kshs. 4,021,876
- Dressing and other Non-pharmaceutical medical items Kshs. 3,675,265.
- Fungicides, insecticides and sprays Kshs. 1,450,000.
- Chemical and Industrial gases Kshs. 96,000.
- Laboratory materials, supplies and small equipment Kshs. 1,940,000.
- Food and rations Kshs. 2,048,350.
- Purchase of Uniforms and clothing-Staff Kshs.168, 550.
- Purchase of Bedding and Linen Kshs. 250,000

Office and general supplies and services Kshs. 2,666,400

- General office supplies (papers, pencils, forms small office equipment) Kshs. 1,000,400.
- Supplies and accessories for computers and printers Kshs. 845,000.
- Sanitary and cleaning materials, supplies services Kshs. 821,000

Fuel oil and lubricants Kshs.2, 855,000.

- Refined fuels and lubricants Kshs. 2,000,000.
- Other fuel (wood, charcoal, cooking gas) Kshs. 855,000.

Other operating expenses Kshs. 1,592,311.

- Bank service commission and Charges Kshs. 24,000
- Medical Expenses (patient's files and cards) Kshs. 1,568,311

Routine maintenance- motor vehicles Kshs.1, 450,125.

Routine maintenance- other assets Kshs. 2,300,300.

- Maintenance of Plant, Machinery and Equipment(including lifts) Kshs.545,000
- Maintenance of Office Furniture and Equipment Kshs. 100, 000
- Maintenance of Medical and Dental equipment Kshs. 1,000,000.
- Maintenance of buildings and stations –non-residential Kshs. 655,300.

Purchase of institutional equipment Kshs. 400,000.

Purchase of office furniture and general equipment Kshs. 555,000.

- Purchase of office furniture and fittings Kshs. 500,000

- Purchase of computer, printers and other IT equipment Kshs. 55,000.
- Purchase of special plant equipment and machinery (ICT networking and communication equipment) Kshs.2, 800, 000.

2.2.12 BOKOLI SUB-COUNTY HOSPITAL

The total budget allocation for Bokoli sub-county Hospital is Kshs.12, 706,253. The programmes are as under:

Utilities supplies and services Kshs. 687,558

- Electricity Expenses Kshs.500,000
- Water and sewerage charges Kshs187, 558.

Communication Supplies and services Kshs. 119,600.

- Telephone, telex, facsimile and mobile phones services Kshs. 30,000.
- Internet connections Kshs. 80,000
- Courier and Postal services Kshs.9, 600.

Domestic Travel and subsistence and other transportation costs Kshs. 1,493,595.

- Accommodation allowances-Domestic travel Kshs.720, 000.
- Travel costs Airlines, bus, railways Kshs. 200,000
- Daily subsistence allowance Kshs. 573,595.

Printing, Advertising and information supplies Kshs.80, 500.

- Publishing and printing services Kshs. 80,000.
- Subscription to newspaper, magazines and periodicals Kshs. 500.

Hospitality supplies and services Kshs.1, 200,000.

- Catering services Kshs. 400,000
- Boards, committees, conferences and seminars Kshs. 800,000.

Specialized materials and supplies Kshs. 4,865,000.

- Medical drug Kshs. 1,600,000.
- Dressing and other Non-pharmaceutical medical items Kshs. 1,199,000.
- Fungicides, insecticides and sprays Kshs.430,000
- Chemical and Industrial gases Kshs. 236,000.
- Laboratory materials, supplies and small equipment Kshs. 540,000.
- Food and rations Kshs.860, 000.
- Purchase of Bedding and Linen Kshs. 100,000

Office and general supplies and services Kshs. 730,000

- General office supplies (papers, pencils, forms small office equipment) Kshs. 290,000
- Supplies and accessories for computers and printers Kshs. 240,000

- Sanitary and cleaning materials, supplies services Kshs. 200,000

Fuel oil and lubricants Kshs1, 150,000.

- Refined fuels and lubricants Kshs.950, 000.
- Other fuel (wood, charcoal, cooking gas) Kshs. 200,000.

Other operating expenses (Medical Expenses (patient's files and cards)) Kshs. 300,000.

Routine maintenance- motor vehicles Kshs. 400,000.

Routine maintenance Kshs.1, 230,000.

- Maintenance of Plant, Machinery and Equipment (including lifts) Kshs.70, 000.
- Maintenance of Office Furniture and Equipment Kshs. 200, 000
- Maintenance of Medical and Dental equipment Kshs. 50,000.
- Maintenance of buildings and stations –non-residential Kshs.850,000
- Maintenance of computers, software and networks Kshs. 60, 000

Purchase of office furniture and general equipment Kshs. 450,000.

2.2.13 SINOKO SUB-COUNTY HOSPITAL

The total budget allocation for Sinoko sub-county Hospital is Kshs.7, 458,307. The programmes are as under:

Utilities supplies and services Kshs. 500,000

- Electricity Expenses Kshs.350,000
- Water and sewerage charges Kshs. 150,000.

Communication Supplies and services Kshs.90, 000.

- Telephone, telex, facsimile and mobile phones services Kshs. 70,000
- Courier and Postal services Kshs. 20,000.

Domestic Travel and subsistence and other transportation costs Kshs. 140,000.

- Travel costs Airlines, bus, railways Kshs. 100,000
- Daily subsistence allowance Kshs.40, 000.

Hospitality supplies and services Kshs.270, 000

- Catering services Kshs. 70,000
- Boards, committees, conferences and seminars Kshs. 200,000.

Specialized materials and supplies Kshs. 3,216,755

- Medical drug Kshs.920,000
- Dressing and other Non-pharmaceutical medical items Kshs. 751,755
- Fungicides, insecticides and sprays Kshs.50,000
- Chemical and Industrial gases Kshs. 30,000.

- Laboratory materials, supplies and small equipment Kshs. 540,000.
- Food and rations Kshs.850, 000.
- Purchase of Uniforms and clothing-Staff Kshs. 30,000.
- Purchase of Bedding and Linen Kshs. 45,000

Office and general supplies and services Kshs. 496,800

- General office supplies (papers, pencils, forms small office equipment) Kshs. 300,000
- Supplies and accessories for computers and printers Kshs. 76,800
- Sanitary and cleaning materials, supplies services Kshs. 120,000.

Fuel oil and lubricants Kshs.1, 118,000.

- Refined fuels and lubricants Kshs.768, 000.
- Other fuel (wood, charcoal, cooking gas) Kshs. 350,000

Other operating expenses Kshs.218, 000.

- Bank service commission and Charges Kshs. 18,000
- Medical Expenses (patient's files and cards) Kshs. 200,000

Routine maintenance- Motor vehicle Kshs. 340,000.

Routine maintenance- other assets Kshs. 740,000.

- Maintenance of Plant, Machinery and Equipment(including lifts) Kshs.50,000
- Maintenance of Office Furniture and Equipment Kshs. 20, 000
- Maintenance of Medical and Dental equipment Kshs.50, 000.
- Maintenance of buildings and stations –non-residential Kshs.570,000
- Maintenance of computers, software and networks Kshs. 50, 000

Purchase of institutional equipment Kshs. 70,000.

Purchase of office furniture and general equipment Kshs258, 752.

- Purchase of office furniture and fittings Kshs. 136,952
- Purchase of computer, printers and other IT equipment Kshs. 121,800.

2.2.14 PRIMARY HEALTH CARE

The total budget allocation for Primary Health care facilities is Kshs.105, 600,000.

Which will be funded by SHIF Reimbursement.The programmes are as under:

Utilities supplies and services Kshs. 5,200,000.

- Electricity Expenses Kshs.4,000,000
- Water and sewerage charges Kshs. 1,200,000.

Communication Supplies and services Kshs.1, 190,384.

- Telephone, telex, facsimile and mobile phones services Kshs.950, 000.
- Internet connections Kshs. 220,384
- Courier and Postal services Kshs.20,000.

Domestic Travel and subsistence and other transportation costs Kshs. 5,800,000.

- Travel costs Airlines, bus, railways Kshs. 4,600,000
- Daily subsistence allowance Kshs.1, 200,000.

Printing, Advertising and information supplies Kshs.3,000,000.

Hospitality supplies and services Kshs.6 300,000.

- Catering services Kshs. 3,500,000
- Boards, committees, conferences and seminars Kshs. 2,800,000.

Specialized materials and supplies Kshs. 69,096,000.

- Medical drug Kshs. 20,000,000.
- Dressing and other Non-pharmaceutical medical items Kshs.25, 000,000.
- Fungicides, insecticides and sprays Kshs.6,000,000
- Chemical and Industrial gases Kshs. 96,000.
- Laboratory materials, supplies and small equipment Kshs. 15,000,000.
- Purchase of uniforms and clothing-staff Kshs. 3,000,000

Office and general supplies and services Kshs.5, 400,000

- General office supplies Kshs. 1,500,000
- Supplies and accessories for computers and printers Kshs. 900,000
- Sanitary and cleaning materials, supplies services Kshs. 3,000,000

Fuel oil and lubricants Kshs 5,000,000.

- Refined fuels and lubricants Kshs. 4,000, 000.
- Other fuel (wood, charcoal, cooking gas) Kshs. 1,000,000.

Other operating expenses Kshs.2, 033,616.

- Bank service commission and Charges Kshs. 50,616
- Medical Expenses (patient's files and cards) Kshs.1,983,000

Routine maintenance- motor vehicles Kshs. 1,500,000.

Routine maintenance- other assets Kshs.1, 080,000.

- Maintenance of Office Furniture and Equipment Kshs. 100, 000
- Maintenance of buildings and stations –non-residential Kshs.980,000

2.2.15 Sanitation

The sector has an allocated ceiling of Kshs.11, 019,801 comprising of Kshs. 2,113,798 recurrent ceiling and Kshs. 8,906,003 as development ceiling.

The total allocation is Kshs. 9,403,748 comprising of Kshs. 1,248,350 recurrent and Kshs. 8,460,703 for development translating to a loss of Kshs. 865,448 recurrent and Kshs. 445,300 from the approved ceiling.

Projects and activities that the department proposes to do are;

- Domestic travel costs of Kshs.868, 114.
- Printing, Advertising and information supplies (Tradeshows and exhibitions) Kshs. 65,240
- Training Expenses Kshs.278,195
 - Accommodation Kshs. 100,556
 - Tuition/training fee Kshs. 74,296
 - Field training attachment Kshs. 103,343

On the development, the following are the proposed allocations;

- Construction of modern incinerator at BCRH Kshs.8,460, 702.85.

Clarification sought on the following projects which were advertised in the current year with no funds due to low AIA collections.

BCRH

- Completion 300 beds capacity maternity wing Kshs. 11,088,818
- Equip 300 bed capacity maternity wing Kshs. 50,000,000
- Compete blood bank building Kshs. 8,000,000
- Complete commodity store Kshs. 8,000,000
- Construct Radiology unit Kshs. 10,000,000
- Ablution block paediatrics Kshs. 2,850,000

In Webuye:

- Mental clinic Kshs. 14,250,000
- Cabros fitting Kshs. 5,700,000
- ICUs Kshs. 19,000,000
- OPD Kshs. 14,250,000
- Sewerage system Kshs. 38,000,000

2.3 TOURISM, ENVIRONMENT, WATER AND NATURAL RESOURCES

REVENUE PROJECTION FOR FY 2024/25

The department will be funded from the sources below:

The department will be funded as follows;

- Local revenue Kshs. 25,610,264
- Grants Kshs. 653,488,888
- Equitable share Kshs. 567,794,128

Local Revenue stream to raise Kshs, 25.6 million are as below:

No.	Local generated Revenue target	Target FY 2023/24	Target FY 2024/25
1	Conservancy Fees	26,309,331	18,551,802
2	Noise Emission Permit	1,273,388	2,273,388
3	Quarrying and Royalties	2,785,074	4,785,074
	Sub-Total	30,367,793	25,610,264

2.3.1 TOURISM AND ENVIRONMENT

The department has a budget allocation of **Kshs. 638,845,594** comprising of **Kshs 66,256,929** recurrent and **Kshs. 572,588,665** development, Compared to approved CFSP of **Kshs. 557,945,371** comprising of recurrent **Kshs. 318,256,929** and development of **Kshs. 239,688,442** hence a loss in recurrent and a gain in development. This is because the budget allocation for Garbage collection of Kshs. 336,000,000 has been moved from recurrent to development.

Basic salary Kshs. 35,083,852

- Basic salaries-civil service Kshs. 32,085,131
- Basic salaries for permanent employees. Employer contribution to staff pension scheme Kshs 2,998,721

Communication, supplies and services Kshs. 368,000

- Telephone, telex, fascimile and mobile phone services Kshs. 266,240
- Internet connections Kshs. 96,000

- Courier and postal services Kshs. 5,760

Domestic travel and subsistence and other transportation Kshs. 1,280,106

- Travel cost [airlines, bus, railways, mileage allowance Kshs. 380,106
- Accommodation- domestic travel Kshs. 300,000
- Daily subsistence allowance Kshs. 300,000
- Field allowance Kshs. 300,000

Printing, advertising and information supplies Kshs. 921,142

- Subscriptions to newspapers, magazines and periodicals Kshs. 21,142
- Advertising, awareness and publicity campaigns Kshs. 400,000
 - ✓ Advertising for Tenders (solid waste
 - ✓ Advertising of 6 climate change officers
- Trade shows and exhibitions Kshs. 500,000

Hospitality supplies and services Kshs. 4,270,576

- Catering services Kshs. 400,000
- Boards and committees Kshs. 2,370,576
 - ✓ Miss Tourism
 - ✓ Jumbo charge
- National celebrations Kshs. 1,500,000
 - ✓ Marking of world Tourism Day

Plant insurance Motor Vehicle Kshs. 500,000

Office and general supplies and services Kshs. 457,414

- General office supplies Kshs. 400,000
- Sanitary and cleaning materials Kshs. 57,414

Fuel, oil and lubricants Kshs. 700,000

- ✓ Refined fuel and lubricants for transport Kshs. 700,000

Other operating expenses Kshs. 55,840

- ✓ Subscriptions to professional bodies; KISM, ICPAK, KENASA, Institute of Economic Affairs Kshs. 55,840

Routine maintenance- vehicle and other transport Kshs. 500,000

- Maintenance expenses- motor vehicle Kshs. 500,000; Truck 39CG028A, Truck 39CG030A, Truck 39CG029A

Routine maintenance- other assets Kshs. 120,000

- ✓ Maintenance of office furniture and equipment Kshs. 40,000
- ✓ Maintenance of buildings and stations non-residential Kshs. 40,000
- ✓ Maintenance of computers software and networks Kshs. 40,000

Other transfers Kshs.22,000,000

- Other current transfers, grants (CCIS) institutional Kshs. 11,000,000
 - ✓ Formulation of Climate change knowledge management strategy document
 - ✓ Development of Capacity development plan document
 - ✓ Development of Stakeholders engagement plan document
 - ✓ Capacity development for county climate change planning committee
 - ✓ Capacity development for Assembly sector committee
 - ✓ Capacity development for ward climate change planning committee
- Other current transfers- other (CCCU budget) Kshs.11,000,000
 - ✓ CCU Administrative costs-Supervision Fuel for ward projects

DEVELOPMENT

- Supplier credit Kshs.3,099,777
 - ✓ Construction and completion of perimeter fence, 2no pit latrine, sentry and gate phase 1at Bungoma dumpsite South Bukusu war.
- Other capital grants and transfers (climate change) from equitable share Kshs. 80,000,000
- Other capital grants and transfers (climate change grants) Kshs. 153,488,888. The work plan is as shared below:

Programme	No	Amount
Upgrading of boreholes to solar system	15	30,000,000
Construction of roof catchment	45	10,000,000
Protection of water springs	45	12,000,000
Institutional greening	1,000,000 seedlings	20,000,000
Rehabilitation of degraded landscapes	45	10,000,000
Farm forestry	100,000 tree seedlings	10,000,000
Establishment of tree nurseries	45	12,000,000
Promotion of nature-based enterprises	45	10,000,000
Rehabilitation of dams/water pans	1	0

Conservation Agriculture (composting, zero/minimum tillage, IPM)	10	12,000,000
Small scale irrigation system	10	12,000,000
Fruit Tree Farming (Hass Avocado)	20,300	20,000,000
Fish farming		-
Establishment of fodder banks	100	4,000,000
Promotion of Zero grazing	45	12,000,000
Installation of Solar Street lights		0
Promotion of Biogas	45	12,000,000
Promotion of energy saving technologies	450 house holds	12,000,000
Promotion of clean source of power	450 house holds	12,000,000
Installation of solar flood lights	9	4,000,000
Solarization of health facilities	4 facilities	9,000,000
Monitoring and evaluation activities, Environmental social impact assessment, field supervision, validation of proposals, reporting (Administrative cost)		5,400,000
Field project Supervision fuel		5,000,000

- Other infrastructure and civil works Kshs. 336,000,000
 - ✓ Garbage collection

2.3.2 WATER AND NATURAL RESOURCES

The department has a budget allocation of **Kshs. 608,047,686** comprising of **Kshs. 76,257,997** recurrent and **Kshs. 531,789,689** development. Compared to approved CFSP of **Kshs. 619,859,614** comprising of recurrent **Kshs. 76,257,997** and development of **Kshs. 543,601,617** hence a loss of **Kshs. 11,811,928** on development.

Basic salary Kshs. 43,951,391

- Basic salary civil service Kshs. 37,004,786 for 49 members of staff.
- Contractual employees Kshs. 2,699,520 for 11 Rig staff.

- Employer contribution to staff pension Kshs. 4,247,085 (Gratuity for staff on contract (11rig staff))

Utilities supplies and services Kshs. 45,000

- Electricity Kshs. 30,000
- Water and sewerage charges Kshs. 15,000

Communication supply and services Kshs. 640,000

- Telephone, telex, facsimile and mobile phone services Kshs. 400,000
 - ✓ Air time to Chief Officer (1)
 - ✓ 2 Directors
 - ✓ Sub-County water officer (5)
 - ✓ 11 Officers
- Internet connection Kshs. 120,000
 - ✓ Internet Connection
- Courier and postal services Kshs. 120,000

Domestic travel and subsistence and other transport costs Kshs. 2,509,600

- Travel costs (airlines, buses and railway) Kshs. 972,000
 - ✓ Nzowasco Declustering meeting (Maji House) Nairobi per diem
- Field operations Kshs. 500,000
 - ✓ Supervision of Water projects(lunch allowance)
- Field allowance Kshs.500,000
 - ✓ Sub-County office operations (9 sub –county offices)
- Kshs. 537,600. There is an allocation of Kshs. 537,600 with no program

Printing, advertising and information supplies Kshs. 536,211

- Subscription to newspaper, magazines and periodicals Kshs. 36,211
 - ✓ Purchase of Newspapers and Magazines in the department
- Advertising, awareness and publicity campaigns Kshs.500,000
 - ✓ Advertising of World water day
 - ✓ Advertising for Tenders (Ward Based projects)

Hospitality supplies and services Kshs. 1,800,000

- Catering services Kshs. 500,000
- Board and committee Kshs. 1,300,000

Plant insurance Kshs. 1,400,000 - Plant, equipment and machinery

Office and general supplies and services Kshs. 722,240

- General office supplies Kshs. 680,000
- Sanitary And cleaning materials Kshs. 42,240

Fuel, oil and lubricant Kshs. 2,000,000

Other operating expense Kshs. 120,000

- Professional membership fees Kshs. 120,000

Routine maintenance- vehicle and other transport Kshs. 1,500,000

Routine maintenance- other assets Kshs. 540,000

- Maintenance of office furniture and equipment Kshs. 40,000
 - ✓ Maintenance of Laptops.
- Maintenance of civil works Kshs. 500.000
 - ✓ Routine maintenance of water projects (frame work contract)

Purchase of office furniture and general equipment Kshs. 493,555

- ✓ Purchase of office furniture and fittings Kshs. 493,555

Prefeasibility and appraisal (KOICA funding) Kshs. 20,000,000. The amount will be spent on:

- ✓ Stakeholders engagement on project
- ✓ Project feasibility studies and preliminary design.
- ✓ Processing of permits and licences(NEMA,WRA,KFS)
- ✓ Remitting of tax for project vehicle to be handed over to county(KOICA2)
- ✓ Project launching (KOICA3)
- ✓ Survey, Design, BQ preparation for water projects
- ✓ Borehole design and mapping
- ✓ Preparation of borehole reports WRA permit
- ✓ Water quality Analysis

Development

- Purchase of workshop tools, spares and small equipment Kshs. 21,087,637
- ✓ Purchase of drilling tools and accessories
 - Borehole casing (upv casing, surfaces casing)
 - Hydro-geological survey
 - 25kg Bentonite HV powder biodegradable
 - Gravel pack
 - Drilling foam 20l jerrican
 - Slotted upvc casing(screens)
 - Plain steel surface casing

- Fuel for drilling fleet
- Supplies credit **Kshs. 10,702,052**. *List of pending bills need to be provided.*
- Other capital grants (KOICA3) Kshs. 500,000,000
 - ✓ KOICA phase 3 grant. *The work plan should be shared*

2.4 EDUCATION AND VOCATIONAL TRAINING

The department of Education has an allocated ceiling of **Kshs. 1,431,054,618** comprising of **Kshs. 1,253,152,618** recurrent and **Kshs. 177,902,000** as development. This is a decrease from the current allocation of Kshs. **1,694,682,113** (recurrent - Kshs. 1,235,580,113 and Kshs. 459,102,000 development).

In terms of adherence to the approved CFSP, the department had a ceiling of Kshs. 1,479,151,498 with Kshs. 1,269,151,498 being recurrent and Kshs. 210,000,000 being development.

The local revenue attributable to the Department is fees generated from registration of schools and has a target of Kshs. 4,205,000 and as such the department shall heavily rely on exchequer to fund the budget.

Among the major projects and activities that the department proposes to do are;

- Basic Salary – Permanent Employees Kshs. 1,192,895,524
- Utilities supplies and services (electricity) Kshs. 75,000. Current year`s allocation is Kshs. 50,000
- Communication Supplies and services (Telephone, telex, facsimile and mobile phones services) Kshs. 515,000 current year`s allocation was 250,000
- Domestic Travel and subsistence and other transportation costs Kshs. 4,000,000. Current Year allocation is Kshs. 6,804,446. Programs to be funded include formulation and gazettement of school feeding program policy and guidelines.
- Printing, Advertising and information supplies Kshs. 450,000 Current year`s allocation is Kshs. 500,000
- Training expenses Kshs. 3,635,857. Current year allocation is Nil.
- Hospitality supplies and services Kshs. 5,000,000 Current year`s allocation is Kshs. 4,559,363.
- Insurance cost Kshs. 500,000 Current year`s allocation is Kshs. 210,000
- Office and general supplies and services Kshs. 1,800,000. Current year`s allocation is Kshs. 268,500

- Fuel oil and lubricants (Refined fuels and lubricants) Kshs. 2,000,000
Current year's allocation is Kshs.650,250
- Routine maintenance-vehicle and other transport equipment
(Maintenance expenses –motor vehicles) Kshs.500,000 Current year's
allocation is Kshs.400,000
- School feeding program - Kshs.30, 000,000.

Development expenditures for the department are as below;

- ❖ Scholarship and other educational benefits- secondary(Education support
scheme) Kshs.45, 000,000 Current year's allocation is Kshs.320,000,000
- ❖ Bursaries Kshs.90,000,000
- ❖ Supply of learning materials(ECD Learning Materials) Kshs.3, 000,000
- ❖ Supply of learning materials (Digital literacy) Kshs. 8,160,000. What entails
digital literacy need to be explained

VOCATIONAL TRAINING CENTRES

- Domestic Travel and subsistence and other transportation costs
Kshs.6,281,237 • Current year's allocation is Kshs.4,000,000
 - ❖ Travel costs Airlines, bus, railways Kshs. 2,000,000 Current
year's allocation is Kshs.750,000
 - ❖ Daily subsistence allowance Kshs.2,000,000 Current year's
allocation is Kshs.750,000
 - ❖ Field operation allowance Kshs.2,281,237 Current year's
allocation is Kshs.2,500,000
- Printing, Advertising and information supplies Kshs. 700,000 Current year's
allocation is Kshs.50,000
 - ❖ Publishing and printing services Kshs. 500,000.
 - ❖ Advertising, Awareness and Publicity Campaigns Kshs. 200,000
Current year's allocation is Kshs.50,000
- Training expenses Kshs. 3,000,000
 - ❖ Accommodation Kshs. 2,000,000.
 - ❖ Tuition fees Kshs. 1,000,000
- Hospitality supplies and services Kshs.4000,000 Current year's allocation is
Kshs.2,959,050
 - ❖ Catering services Kshs. 2,000,000 Current year's allocation is
Kshs.1,297,500
 - ❖ Boards, committees, conferences and seminars Kshs.2, 000,000.
Current year's allocation is Kshs.1,661,550

- Office and general supplies and services Kshs.300, 000. Current year's allocation is Kshs.262,500
 - ❖ General office supplies (papers) Kshs. 250,000 Current year's allocation is Kshs.187,500
 - ❖ Sanitary and cleaning materials, supplies services Kshs. 50,000 Current year's allocation is Kshs.75,000
- Fuel oil and lubricants (Refined fuels and lubricants) Kshs. 500,000

Development expenditures from the department are as below

- Other capital grants and transfers (disbursement of tuition fees for trainees) Kshs.15,000,000; Current year's allocation is Kshs.19,000,000
- Construction and Civil works Kshs. 16,742,000 Current year's allocation is Kshs.20,500,000
 - ❖ Other infrastructure and civil work Kshs.6,742,000
 - ❖ Refurbishment and renovation Kshs.5,000,000
 - ❖ Equipping of VTC Kshs.5, 000,000

2.5 TRADE, ENERGY AND INDUSTRIALIZATION

The department has an allocated ceiling of Kshs.310, 569, 086 comprising of Kshs. 69, 118, 722 recurrent and Kshs.241, 450, 365 as development. This is way below the approved ceilings as set out in the County Fiscal Strategy paper which was Kshs. 421,663,267 (recurrent – Kshs. 59,680,897 and development – Kshs. 361,982,370). The current budget being implemented gives a total of Kshs. 863,374,599. The huge drop is partly because this budget has not factored in co-funding allocation from National government for industrial park.

This budget shall mostly be funded by the local revenue attributable to the Department e.g market fee, market stall rent, weights and measures and single business permit etc amounting to Kshs. 292,447,849.70 with the difference of Kshs. 18,121,237 being drawn from the exchequer.

Sub-sector allocations.

2.5.1 Trade

The sector has an allocation of Kshs.135, 673, 374 comprising of Kshs.44, 256, 324 recurrent ceiling and Kshs.91, 417, 051 as development ceiling.

The recurrent allocation shall fund the following;

- Personnel allowances including Basic wages, allowances paid as part of salary and employee contribution to pension of Kshs.23,215,654. The current approved budget has an allocation of Kshs. 21,316,482. The directorate has

26 officers. Additionally, whereas the Basic Salary has increased from Kshs. 13,944,694 to Kshs. 15,787,088, there is a reduction in personal allowances paid as part of Salary from Kshs. 4,980,600 currently to Kshs. 4,846,200 – a difference of Kshs. 134,400. The table below shows a comparison of the changes in this vote; explain

Item	2023/24	2024/25	Variance
House allowance	3,435,000	3,368,400	66,600
Commuter allowance	1,320,000	1,312,000	8,000
Special House allowance	225,600	165,800	59,800
Total	4,980,600	4,846,200	134,400

- Utilities supplies and services of Kshs.20, 000 meant for payment of water Bill.
- Communication supplies and services Kshs.47, 000 which includes Kshs.45, 000 for internet connections and Kshs.2, 000 for courier and postal services.
- Domestic travel, subsistence and other transport kah.4, 505, 385 compared to current year`s allocation of Kshs. 1,387,575. The activities to be funded include; feasibility studies for proposed projects, preparation of BoQs , evaluation of tendered projects, constitution and sensitization of market Management Development committees.
- Printing, advertising and information supplies Kshs.930, 000 which includes publishing and printing services of Kshs.100, 000; advertising awareness of Kshs.475, 000; trade shows and exhibitions of Kshs.355,000.
- Training expenses Kshs.755, 320 which includes accommodation of Kshs.282, 100; training fees of Kshs.473, 220. This program was dropped in the current financial year with the resolution being that they will be re-introduced in the next financial year.
- Hospitality supplies and services Kshs.4, 711, 019 which includes catering services, receptions of Kshs.731, 644; committees boards and conferences Kshs.3, 979, 375. The activities to be undertaken include; development of weights and measures policy, development of a policy framework for market development, preparation of planning documents and performance contracting.
- Office and general supplies Kshs.498, 000.

- Fuel, oil and lubricants Kshs.2, 352, 000. Current year`s allocation is Kshs. 1,100,000
- Other operating expenses Kshs.5, 401, 106 which includes Kshs.43, 900 for membership fees, dues and subscriptions to professional bodies; motor vehicle insurance of Kshs.357, 206; contracted professional and technical services Kshs.5, 000, 000 for the development of policies. Avoid consultants for policies. Assembly does with its own staff
- Motor vehicle maintenance expenses Kshs.791, 460.
- Maintenance of computers, software and networks Kshs.50, 000.
- Purchase of office furniture and general equipment Kshs.979, 380 which comprises of purchase of office furniture and fittings of Kshs.450, 000; purchase of computers, printers and other IT equipment Kshs.529, 380.

The development expenditures from the department are broken down as follows;

- i. Trade loans new allocation of Kshs.30, 000, 000.
- ii. infrastructure and civil works Kshs.47, 500, 000 for Kamukuywa market.
- iii. Suppliers of credit for ward-based projects amounting to Kshs.13, 917, 051.

2.5.2 Energy

The sector has an allocated ceiling of Kshs.75, 489, 356 comprising of Kshs. 15, 456, 042 recurrent ceiling and Kshs.60, 033, 314 as development ceiling. Among the major projects and activities that the department proposes to do are;

- Personnel emolument of Kshs. 5,321,036 up from the current year`s allocation of Kshs. 4,219,452. The Directorate has 6 officers.
- Utilities supplies and services Kshs.3, 022, 814 comprising of electricity expenses Kshs.3002814 for installed light meters; water and sewerage charges Kshs.20, 000.
- Communication supplies and services Kshs.24, 500 including internet connection Kshs.22, 500 for three months; courier and postal services Kshs.2, 000.
- Domestic travel and subsistence Kshs.3, 029, 460 which includes monies meant for formulation of the Energy Master plan.
- Printing, advertising and information supplies- publishing and printing services Kshs.50, 000.
- Hospitality supplies and services Kshs.1, 158, 200.
- Fuel, oil and lubricants Kshs.1, 926, 000.

- Other operating expenses Kshs.434, 032 broken down to membership fees, dues and subscriptions to professional bodies Kshs.10, 000; motor vehicle insurance Kshs.424, 032.
- Maintenance expenses- motor vehicles Kshs.490, 000.

The Development votes funds the following;

- i. Purchase of lighting equipment Kshs.15, 033, 314- for purchase of equipment for repair and maintenance of lights across the county.
- ii. REREC grant Kshs.45, 000, 000 for installation of transformers. The County government contribution.

2.5.3 Industrialization

The Directorate has an allocated ceiling of Kshs.99, 406, 356 comprising of Kshs.9, 406, 356 recurrent ceiling and Kshs.90, 000, 000 as development ceiling.

Recurrent budget funds the following projects and programs;

- Personnel emolument of Kshs. 1,872,540 which includes Kshs. 1,209,900 which the department intends to hire a principal Industrial Development Officer and Kshs. 662,640 for promotion off 12 technical officers.
- Utilities supplies and services- water and sewerage charges Kshs.20, 000.
- Communication supplies and services Kshs.24, 500 comprising of internet connections Kshs.22, 500 for three months that the three Directorates are co-sharing; courier and postal services Kshs.2, 000.
- Domestic travel and subsistence and other transport Kshs.3, 450, 200. The Directorate intends to formulate a County Industrial Park Policy and a County Investment Regulation.
- Publishing and printing services Kshs.100, 000.
- Training expenses Kshs.432, 420.
- Hospitality supplies and services Kshs.1, 284, 000 comprising of catering services, reception Kshs.204, 000; committees boards and conferences Kshs.1, 080, 000.
- General office supplies Kshs.600, 000.
- Fuel oil and lubricants Kshs.906, 000.
- Other operating expenses – motor vehicle insurance Kshs.131, 722.
- Routine maintenance expenses – motor vehicle Kshs.517, 974.
- Purchase of office and general equipment Kshs.67, 000 used for purchasing computers, printers and other IT equipment.

Under development; overhaul of other infrastructure and civil works Kshs.90,000,000 used for industrial Park Development co-founding.

2.6 LANDS, HOUSING, MUNICIPALITIES

The total budget for the Ministry is Kshs. 793,173,691. The local revenue attributable to the Department e.g land rates, survey fees, plot transfer, plan approvals, House rent e.tc amounts to Kshs. 216,882,023 and shall partially fund the department`s budget with the deficit of Kshs. 576,291,668 being funded from exchequer.

2.6.1 LANDS

The department has an allocated ceiling of Kshs.67, 393, 551 comprising of Kshs.59, 903, 508 recurrent ceiling and Kshs.7, 490, 043 as development ceiling. The approved CFSP ceiling is Kshs. 50,890,920 recurrent and Kshs. 9,040,815 development. The current budget being implemented has recurrent allocation of Kshs. 47,096,564 and development allocation of Kshs. 48,960,108. It is worth noting that the proposed budget does not include Ward Based Project allocation.

The activities to be funded by the recurrent allocations are;

- Basic salary – civil servants Kshs.27, 177, 203.
- Utilities supplies and services Kshs.120, 000 comprising of electricity Kshs.84, 000; water and sewerage charges Kshs.36, 000.
- Communication supplies and services Kshs.649, 505
- Domestic travel and subsistence and other transport Kshs.5, 498, 100 which includes facilitation for replanning of Kabula urban centre and sensitization of the public on land matters/process to limit land disputes
- Printing, advertising and information supplies Kshs.751, 495 which includes subscriptions to newspapers, magazines and periodicals Kshs.565, 600; advertising awareness and publicity campaigns Kshs.185, 895.
- Training expenses of Kshs.655, 000.
- Hospitality supplies and services Kshs.4, 064, 140 which includes catering services Kshs.1, 011, 300; boards and committees Kshs.3, 052, 840. Formulation of land policy shall draw its facilitation from this vote.
- Office and general supplies Kshs.946, 250.
- Other operating expenses Kshs.16, 141, 415 comprising of professional membership fees Kshs.247, 700; contracted professional and technical services Kshs.10, 000, 000 (Webuye and Chwele Towns upgrading to

Municipality status); land registration/processing of title deeds including the Chepkube market land - Kshs.4, 281, 327; temporary expenses Kshs.1, 073, 388; motor vehicle insurance Kshs.539, 000.

- Maintenance expenses- motor vehicles Kshs.1, 750, 000.
- Purchase of office furniture and general equipment Kshs.300, 000 having the following; purchase of office furniture and fittings Kshs.150, 000; purchase of computers, printers and other IT equipment Kshs.150, 000.

The development expenditure for the department is as below;

- i. Supplier credit Kshs.1, 220, 813 meant to offset the pending bill arising from the preparation of intergrated development plans for Myanga and Kamukuywa markets.
- ii. Development/physical planning Kshs.6, 269,231 to be used for Preparation of inter-grated development plans for 2 centers- Kipsigon and Misikhu.

2.6.2 Housing

The department has an allocated ceiling of Kshs.466, 180, 068 comprising of Kshs.38, 880, 587 recurrent ceiling and as Kshs.427, 299, 481 development ceiling. This is slightly below the approved CFSP ceiling of Kshs. 482,490,557 (recurrent – Kshs. 18,880,587 and development – Kshs. 463,609,970). The current budged being implemented is Kshs. 263,311,274.

Among the major projects and activities that the department proposes to do are;

- Basic salary – civil servants Kshs.11, 414, 925 up from Kshs. 9,894,600 currently. The allocation includes Kshs. 303,404 for promotion of staff in the Directorate.
- Utilities and supplies Kshs.87, 000 consisting of electricity Kshs.52, 000; water and sewerage services Kshs.35, 000.
- Communication supplies and services Kshs.276, 000 for telephone, telex, facsimile and mobile phone services.
- Domestic travel and subsistence and other transport Kshs.2, 556, 525 including travel costs Kshs.200, 000; daily subsistence allowance Kshs.1, 281, 465; field allowance Kshs.599, 760; field operational allowance Kshs.475, 300.
- Training expenses – tuition fees Kshs.274, 396.
- Hospitality supplies and services Kshs.2, 137, 641 being a total of catering services Kshs.654, 900; boards and committees Kshs.1, 482, 741.

- Office and general supplies and services Kshs.330, 900 including general office supplies Kshs.151, 900; supplies and accessories for computers and printers Kshs.179, 000.
- Refined fuels and lubricants for transport Kshs.552, 000.
- Other operating expenses Kshs.20, 191, 200 consisting of professional membership fees Kshs.71, 200, motor vehicle insurance Kshs.120, 000 and other capital grants and transfers -Kisip cofounding Kshs.20, 000, 000;
- Maintenance expenses- motor vehicles Kshs.350, 000.
- Maintenance of residential houses Kshs.500, 000.
- Purchase of computers, printers and other IT equipment Kshs.210, 000.

The development expenditure for the department;

- i. Infrastructure and civil works- governor and deputy governor's residence Kshs.129, 899,311 this has been divided into;
 - ❖ County executive office block Kshs.78, 798, 211.
 - ❖ Governor's residence Kshs.30, 120, 200.
 - ❖ Deputy governor's residence Kshs.20, 980, 900.
- ii. Other capital grants and transfers Kshs.297, 400, 170 which is the KISP GRANT for slum upgrading for Chwele-landi matope and mjini in Bungoma town.

2.6.3 Bungoma municipalities

The Municipality has an allocated ceiling of Kshs. 151, 939, 973 comprising of Kshs. 85, 439, 973 recurrent ceiling and Kshs.66, 500, 000 as development ceiling. This is well within the approved CFSP ceiling of Kshs. 152,100,343 (recurrent – Kshs. 78,100,343 and development – Kshs. 74,000,000). The current financial year`s allocation to the Municipality is Kshs. 285,775,162.

Among the major projects and activities that the Municipality proposes to do are;

- Personnel emolument of Kshs. 23,129,275 up from the current year`s allocation of Kshs. 14,397,661. The Municipal plans to recruit an Municipal Engineer.
- Utilities supplies and services Kshs.96, 000 comprising of electricity expenses Kshs.60, 000; water and sewerages charges Kshs.36, 000.
- Communication supplies and services Kshs.2, 879, 678 which are telephone, telex, fax and internet Kshs.900, 000. However, the provided pbb submits airtime allowances for almost all cadre of officer contrary to SRC circular that only provides this benefit to the Board Members and secretary (Kshs.

360,000); internet connections Kshs.1, 979, 678 with the activity to be undertaken being the design and development of a Municipal website.

- Domestic travel and subsistence Kshs.11, 654, 250 consisting of travel costs Kshs.1, 545, 000; daily subsistence allowances and accommodation Kshs.9, 309, 250; field allowance Kshs.800, 000. The activities to be covered include; performance contracting, development & review of Municipal by-laws, formulation of a waste management policy and a resource mobilization strategy paper.
- Printing, advertising and information supplies Kshs.1, 600, 000 comprising of publishing and printing services Kshs.400, 000; advertising and publicity campaigns Kshs.1, 200, 000.
- Rental of Municipal Office Kshs.1, 440, 000.
- Training expenses Kshs.5, 105, 400 which are accommodation Kshs.2, 997, 200; tuition fees Kshs.2, 108, 200.
- Hospitality supplies and services including Committees, Boards and conferences at Kshs.9, 215, 000.
- Motor vehicle insurance Kshs.200, 000.
- Office and general supplies and services Kshs.1, 300, 000 comprising of general office supplies Kshs.500, 000; supplies and accessories for computers and printers Kshs.600, 000; sanitary and cleaning materials, supplies and services Kshs.200, 000.
- Refined fuels and lubricants Kshs.1, 500, 000.
- Other operating expenses Kshs.720, 370 which has membership fees, dues and subscriptions to professional bodies Kshs. 60, 000; supply for credit Kshs. 660, 370.
- Routine maintenance expenses-motor vehicles Kshs.300, 000.
- Routine maintenance other assets Kshs. 500, 000 comprising of maintenance of office furniture and equipment Kshs.200, 000; maintenance of computers, software and networks Kshs. 300, 000.
- Other capital institution grants: Urban Institutional Grant [UIG]- KUSP Kshs.17, 500, 000.
- Purchase of motor vehicles Kshs. 7, 000,000.
- Purchase of office furniture and general equipment Kshs.1, 300, 000 comprising of purchase of office furniture and fittings Kshs.800, 000; purchase of computers, printers and other IT equipment Kshs.500, 000.

Under development the municipality had an allocation of Kshs.66, 500, 000 which was utilized as below;

- i. Infrastructure and civil works Kshs.43, 500, 000.which is meant for Construction of modern market stalls and bus park at Kanduyi in Bungoma Municipality.
- ii. Overhaul of other infrastructure and civil works Kshs.7, 000, 000.Consisting of;
 - ❖ Construction of modern auction ring with public toilet and revenue office at Sibembe – Kshs. 2,500,000
 - ❖ Construction of a sanitation facility and protection and beautification of Simba Street – Kshs. 2,500,000
 - ❖ Purchase and installation of waste collection chambers and 3-in-1 waste collection bins – Kshs. 2,000,000.
- iii. Acquisition of 4 acre of land for trailer park and fencing of public land at Kshs.16, 000, 000.

2.6.4 Kimilili municipality

The Municipality has an allocated ceiling of Kshs.107, 660, 099 comprising of Kshs.71, 048, 217 recurrent ceiling and Kshs. 36,611, 882 as development ceiling. The CFSP ceiling is Kshs. 98,177,040 (Kshs. 58,638,217 recurrent and Kshs. 39,538,823 development). The current year`s allocation is Kshs. 236,702,484 which is inclusive of the KUSP grant.

Among the major projects and activities that the Municipality proposes to do are;

- Basic salaries- permanent employees; civil servants Kshs. 16, 317, 362 up from the current year`s allocation of Kshs. 13,811,045.
- Utilities supplies and services Kshs. 750, 000 comprising of electricity Kshs.550, 000; water and sewerage charges Kshs. 200, 000.
- Communication supplies and services Kshs. 500, 000.
- Domestic travel and subsistence and other transport Kshs. 8,000, 000 which has travel costs Kshs. 2,000, 000; daily subsistence allowance Kshs. 4,500,000; field allowance Kshs. 1,500, 000.
- Printing, advertising and information supplies Kshs. 2,500,000 consisting of publishing and printing services Kshs. 1,500,000; advertising, awareness and publicity campaigns Kshs. 1,000,000.
- Training expenses Kshs. 3,436,317 which includes accommodation allowance Kshs. 1,436,317; tuition fees Kshs. 2,000, 000.

- Hospitality supplies and services Kshs. 12 604, 538 comprising of catering services, accommodation Kshs.2, 014, 000; boards, committees, conferences and seminars Kshs.10, 590, 538.
- Insurance costs- motor vehicle insurance Kshs.300, 000.
- Specialized materials and supplies Kshs.800, 000 including fungicides, insecticides and sprays Kshs.100, 000; purchase of uniform and clothing for staff Kshs.700, 000.
- Office and general supplies and services Kshs.1, 700, 000 having general office supplies Kshs.1, 000, 000; sanitary and cleaning materials, supplies and services Kshs.700, 000.
- Fuel, oil and lubricants for transport Kshs.1, 320, 000.
- Other operating expenses Kshs.620, 000 comprising of membership fees, dues and subscriptions to professional bodies Kshs.30, 000; supplier of credit Kshs.590, 000.
- Routine maintenance expenses- motor vehicles Kshs.200, 000.
- Routine maintenance of other assets Kshs.1, 100, 000 consisting of maintenance of plant, machinery and equipment Kshs.500, 000; maintenance of office furniture and equipment Kshs.300, 000; maintenance of computers, software and networks Kshs.300, 000.
- Other capital grants and transfers Kshs.17, 500, 000.
- Purchase of office furniture and general equipment Kshs.900, 000.
- Research, feasibility studies and project preparation Kshs.2, 500, 000 consisting of pre-feasibility, feasibility and appraisal studies Kshs.1, 500, 000; research Kshs.1, 000, 000.

Under development the municipality had an allocation of Kshs.36, 611, 882 which will be utilized as below;

- i. Refurbishment of buildings – non residential buildings Kshs.3, 000, 000.
Feasibility study, design and refurbishment of municipal block.
- ii. Construction and civil works Kshs.31, 611, 882 which is broken down into;
 - ❖ Beautification and urban greening of public open spaces within the municipality Kshs. 5, 000,000.
 - ❖ Installation of streetlights within the municipality Kshs.8, 611, 881.
 - ❖ Opening, grading and gravelling of roads within Nabwana area and Makwata area Kshs. 14, 000,000.

❖ Designs and construction of sanitation block – Municipal block

Kshs.4, 000, 000.

- iii.** Overhaul and refurbishment of construction and civil works Kshs.2, 000, 000. This shall fund the designs and construction of auction ring- Thursday market.

2.7 GENDER AND CULTURE

The department has a budget allocation of **Kshs 106,694,101** comprising of **Kshs 67,934,783** recurrent and **Kshs.38,759,318** development, Compare to the approved CFSP of **Kshs. 129,096,942** comprising of recurrent **Kshs. 69,553,612** and development of **Kshs. 59,437,285** , hence a loss.

Basic salary – permanent employees Kshs. 45,499,976

- ✓ Basic salaries for P&P staff 45 in number Kshs. 27,578,481
- ✓ Staff House Allowance Kshs. 9,786,604
- ✓ Staff Commuter Allowance Kshs. 3,676,893
- ✓ Pension Kshs. 4,457,999

Utilities supplies and services Kshs. 160,000

- ✓ Electricity expenses Kshs.100,000
- ✓ Water and sewerages Kshs.60,000

Communication supplies and services Kshs.500,000

- ✓ Telephone, telex, facsimile and internet Kshs.200,000.purchase of office airtime for senior officers
- ✓ Internet services Kshs.300,000.Purchase of office internet bundles

Domestic travel and subsistence and other transportation cost Kshs.5,800,000

- Travel cost (airlines, bus, railways) Kshs.1,300,000
- Accommodation allowance Kshs.1,000,000
- Daily substance allowance Kshs.1,500,000
 - ✓ Liquor licensing.
- Field Allowance KICOSCA/EALASCA no Allocation
- Field operations Kshs.2,000,000
 - ✓ Facilitation for County KICOSCA officials night out allowance while attending preparatory meetings in Kakamega: CECM and 2 COs Kshs. 420,000
 - ✓ Celebration of Khukhwalusia Kshs. 1,513,160

Printing, advertising and information supplies and services

Kshs.900,000

- Advertising, awareness and publicity campaign Kshs.900,000
 - ✓ Pending bills for advertisement consultant services(standard media)
 - ✓ Pending bills for advertisement of Sanga'alo Muti-purpose hall

Training expenses Kshs.2,200,000

- Accommodation Kshs.1,000,000
 - ✓ KISM (SCMO) - 1SCMOs senior supply Chain management officer for 5 days Mombasa.
 - ✓ ICPAK - 2 Accountant 1 in mombasa
- Tuition/training fees Kshs.700,000
 - ✓ Annual Membership subscription fees , Accountants ,supply chain management officers professional bodies
 - ✓ Strategic Leadership Development Programme -Director Administration KSG NAIROBI
- Gender/ disability mainstreaming Kshs.500,000
 - ✓ Women empowerment
 - ✓ Kenya National Actional Plan (KNAP)-WOMEN IN PEACE AND SECURITY
 - ✓ Mapping of Women groups, training and skilling.
 - ✓ Children services, PWDs, OVCs, elderly and widows

Hospitality supplies and services Kshs. 5,500,000

- Boards, committees, conferences and seminars Kshs.2,000,000
- National celebration Kshs.2,000,000
 - ✓ Celebration of international Women Day Kshs. 1,279,800
 - ✓ Celebration of international Disability Day Kshs. 1,099,800

However, the total allocation in PBB is different from the itemized budget by Kshs. 397,800

Insurance cost Kshs.200,000

- Motor vehicle insurance Kshs.200,000
 - ✓ Insurance services For M/V no 039CG059.

Office and general supplies Kshs.1,600,000

- General office supplies (papers, forms, pencils, small equipments) Kshs.600,000
 - ✓ Purchase of office equipment.
- Supplies and accessories for computers and printers Kshs.600,000
- Sanitary and cleaning materials, supplies and services Kshs.400,000

- Purchase of Sanitary and cleaning materials e.g soaps, sanitizers, tissue papers etc.

Fuel oil and lubricants Kshs.2,000,000

- Refined fuel and lubricant Kshs.2,000,000
 - Procurement of fuel for field activities

Other operating expenses Kshs.2,124,807

- Membership fees, dues and subscriptions to professional Kshs.100,000
 - Annual Membership subscription fees , Accountants ,supply chain management officers professional bodies
- Contracted professional and technical services Kshs.24,807
 - ✓ Consultancy on preparation of 7 Departmental policies
- Temporary committees expenses Kshs.2,000,000
 - ✓ Planning and budgeting activities.

Routine maintenance for vehicles and other transport Kshs.400,000

- Maintenance expenses- motor vehicle Kshs.400,000

Purchase of office furniture and general equipment Kshs.1,050,000

- Purchase of office furniture and fittings Kshs.500,000
 - High Back Ergonomic Leather Chair
 - High Back Leatherette Chair
 - Back ergonomic Chair
 - Executive Desk, (210cm long,)
 - Cabinet, 2 Drawer metal filing
- Purchase of computers, printers and other IT equipments Kshs.550,000
 - Purchase of Laser jet Printer Toner85A
 - Laser jet Printer Toner 80A
 - Laser jet Printer Toner 90A
 - - desktop computers

Development

- Other infrastructure and civil work Kshs.18,164,663
 - ✓ Construction of Multipurpose Hall in sanga'lo cultural centre Kshs. 7,570,007
 - ✓ Establishment of Bukusu Cultural sites at Tulienge/Marakaru Kshs. 5,000,000
 - ✓ Establishment of Tachoni Cultural sites at Chetambe Hills Kshs. 5,000,000

- Supplier credit Kshs.594,655 (A list of pending bills was not provided).
- Funds has an allocation of **Kshs 20,000,000**.
 - ✓ Loans and other instruments- women Kshs.10,000,000
 - ✓ Loans and other instruments- disability Kshs.10,000,000

2.8 YOUTH AND SPORTS

The department of Youth and Sports has a total allocation of Kshs.61,913,081.Kshs 23,096,013 being recurrent and Kshs.38,817,068 being development. Included in the development amount is Kshs.10m for Youth fund.

There is an increase of Kshs.1,446,726 from the allocation in the CFSP Kshs.60,466,726 (Kshs.24,096,013 recurrent,Kshs.11,386,387 development,Kshs.24,984,326 youth fund) The department had an allocation of Kshs.124m in the approved budget current financial year.

The budget will heavily depend on exchequer with only Kshs. 3,773,830 realized from stadium hire

Activities to be undertaken include:

- i. Payment of staff salaries Kshs.12,649,658 compared to Kshs.11,654,874 in the current year
- ii. Utilities supplies and services Kshs.130,000 compared to Kshs.120,000 current year
- iii. Communication, supplies and services Kshs.450,000 compared to Kshs.260,000
- iv. Domestic Travel and subsistence, and other Transportation cost Kshs.2,500,000 compared to Kshs.3,500,000
- v. Training expenses Kshs.400,000
- vi. Hospitality supplies and services Kshs.3,100,000 compared to Kshs.2,559,497
- vii. Office and general supplies and services Kshs.800,000 compared to Kshs.600,000
- viii. Fuel and lubricants Kshs.800,000 compared to Kshs.600,000
- ix. other operating expenses Kshs.1,450,000 compared to Kshs.1,590,000 broken down as below
 - a) Membership fees, dues and subscription to professional and trade bodies Kshs.50,000
 - b) Temporary Committee Expenses 1,400,000

Xi. Routine maintenance- vehicle and other transport equipment Kshs.200, 000 compared to Kshs.260, 000

Xii. Purchase of furniture Kshs.400, 000

DEVELOPMENT

The department has an allocation of Kshs.38, 817,068 compared to Kshs.36, 370,713 allocated in the CFSP. Included in the development amount is Kshs.10m for youth fund compared to Kshs. 24,984,326 allocated in CFSP.

The breakdown is as follows:

- i. Constructions of Masinde Muliro Stadium phase 1 Kshs.3, 386,387.
- ii. Completion & equipping of High altitude Training Centre Kshs.25, 430,681.

Youth Fund

Loans and other instruments Kshs.10, 000,000

Observations

There is no budget for

- i. Any activity touching on the youth other than youth fund-talent development ,Youth mentorship and coaching, capacity building, entrepreneurship training and youth exchange program etc
- ii. Ajiry Centre rent compared to Kshs.1,140,000 allocated current year
- iii. Vehicle insurance...*Gender???*
- iv. Kshs.3,773,830 local revenue

2.9 ROADS AND PUBLIC WORKS

Budget allocation 2023/2024

The Department has a total allocation of Kshs.728,906,593 compared to Kshs.1,202,349,030 allocated current year .Kshs.121,360,700 being recurrent compared to Kshs.148,349,030 allocated current year.Kshs.607,545,893 for development compared to Kshs.1,054,000,000

This is a deviation from the initial allocation in CFSP of Kshs.850,086,868 broken down as Kshs.127,391,066 recurrent and Kshs.722,695,802 development, a decrease of Kshs.121,180,275 .There is no allocation for ward based projects .

The department has been allocated Kshs.149,795,088 as AIA as per the tenth and eleventh schedules of the finance Act.

TENTH SCHEDULE: ROADS, PUBLIC WORKS AND TRANSPORT

Local generated Revenue target	Target FY 2023/24	Target FY 2024/25
Fire Compliance fees	42,546,108	44,852,475

Material testing	4,051,688	4,051,688
Hire of Machinery	8,382,701	4,866,853
Sub-Total	54,980,497	53,771,017

ELEVENTH SCHEDULE: ROADS, PUBLIC WORKS AND TRANSPORT

Local generated Revenue target	Target FY 2023/24	Target FY 2024/25
Car Parking Fees	19,035,316	19,593,151
Bodaboda Parking Fees	10,207,874	8,361,979
Enclosed Bus Park Fees	77,350,103	65,362,848
Impound Charges	-	2,706,094
Sub-Total	106,593,293	96,024,072

The department intends to undertake the following programs under Recurrent Budget

- i. Basic salaries Kshs.83,840,763 against Kshs.83,090,095 allocated current year
- ii. Utilities Kshs.382,800 against Kshs.418,000 current year
- iii. Communication Kshs.1,104,000 against Kshs.850,000 current year
- iv. Domestic Travel Kshs.4,283,140 against Kshs.9,240,100 (travel Kshs.1.2m,accommodation allowance Kshs.217,640,daily subsistence allowance Kshs.1,075,305,field allowance Kshs.1,170,855,field operation allowance Kshs.619,340)
- v. Foreign Travel Kshs.848,600 against Kshs.436,320
- vi. Printing and Advertising Kshs.350,000 against Kshs.923,000
- vii. Training Kshs.1,098,000 (accommodation Kshs.728,000,tuition Kshs.370,000)
- viii. Hospitality supplies Kshs.5,996,000 against Kshs.10,837,800 (catering services Kshs.3.8m,boards and conferences Kshs.2,196,000)
- ix. Plant Insurance Kshs.2,378,503 against Kshs.2,313,009
- x. Office General supplies Kshs.228,317 against Kshs.656,789
- xi. Fuel and oil Kshs.8,999,634 against Kshs.15,443,225
- xii. Other operating expenses Kshs.2,486,000 against Kshs.3,458,083
- xiii. Maintenance vehicles and equipment Kshs.8,725,000 against Kshs.14,035,000
- xiv.** Maintenance other Kshs.857,943 against Kshs.2,450,000- *Amount is for overhaul of machines*

DEVELOPMENT

Allocation is Kshs.607, 545,893 compared to Kshs.1, 054,000,000 distributed as below:

- Expansion of roads-dual carriage Kshs.150m (pending bills) against a projection of Kshs.266,834,538 in CFSP
- Upgrading urban roads –Salmond-Khalaba Kshs.54.5m
- Upgrading rural roads Misikhu-Brigadier Kshs 120m
- Construction of bridges Kshs.20m
- Maintenance of rural unpaved roads frame (100km) Kshs.30m
- Master plans Kshs.10m
- Maintenance of rural unpaved roads –county routine maintenance (150kms) RMLF Kshs.184,554,999 compared to Kshs. 47,500,000 current year
- Supplier credit Kshs.38,490,894 against Kshs.81,012,154 allocated in the CFSP

DEVELOPMENT

PROJECT NAME	Amount
Expansion of Urban Roads (Dual Carriageway Project)	150,000,000
Upgrading of urban roads - Salmond – Khalaba River	54,500,000
Upgrading of rural roads - Miskhu Bigadier Road)	120,000,000
Construction of Bridges	20,000,000
master plans	10,000,000
Maintenance of Rural Unpaved Roads - Framework (100KMs)	30,000,000
Maintenance of Rural Unpaved Roads - County Routine Maintenance (150KMs) – RMLF	184,554,999
Supplier Credits	38,490,894
Total	607,545,893

PENDING BILLS-ROADS INFRASTRUCTURE AND PUBLIC WORKS

FLAGSHIP /MULTI YEAR PROJECTS -

TENDER NAME	CONTRACT SUM	AMOUNT PAID	BALANCE AS AT 30TH JUNE 23	BUDGETED IN FY 23/24	BALANCE
construction of kanduyi - sang'alo junction to dual carriage road (C33)	1,727,249,515	1,148,867,377	578,382,138	145,000,000	433,382,138
Upgrading of Misikhu Brigidea road	1,115,939,198	597,179,324	518,759,874	185,000,000	333,759,874
TOTAL					767,142,012

Pending bills

YEAR	RECURRENT	DEVELOPMENT	TOTAL
2017/2018	-	10,080,304.00	10,080,304.00
2018/2019	-	19,829,792.00	19,829,792.00
2019/2020	-	30,096,412.00	30,096,412.00
2020/2021	-	8,241,031.00	8,241,031.00
2021/2022	-	304,707,226.91	304,707,226.91
2022/2023	8,061,414.00	55,361,209.35	63,422,623.35
TOTAL	8,061,414.00	428,315,975.26	436,377,389.26

Observations

- i. Decrease of allocation from Kshs. 1,202,349,030 to Kshs.728,906,593 –*No allocation for ward based projects*
- ii. Allocation of Kshs.149,795,088 as AIA as per the tenth and eleventh schedules of the finance Act.
- iii. No allocation for overhaul of machines to generate revenue

- iv. Supplier credit dual carriage allocated Kshs.150m, when will the balance be paid for the National Highways Authority to take over?
- v. Budget for pending bills? *No budget total Kshs. 436,377,389. multiyear projects Kshs.752,142,012.34*

2.10 FINANCE AND ECONOMIC PLANNING

The department has been allocated a total of Kshs.1, 293,378,684 compared to Kshs.1, 062,483,202 projected in the CFSP, an increment of Kshs. 230,895,482. Kshs. 1,137,659,735 being recurrent and Kshs. 155,718,949 as development. Part of the budget will be funded by local revenue worth Kshs. 10 million from penalties.

2.10.1 ADMINISTRATION

The directorate of Administration has an allocation of Kshs.868,561,699 compared to Kshs.707,360,161 projected in CFSP (Kshs.858,755,299 allocated in 2023/24).

The allocation is broken down as follows

- i. Basic salaries permanent employees Kshs.237,087,336 compared to Kshs.236,740,588 current year
- ii. Basic Wages - Temporary employees Kshs.6,862,200 (7 contract staff) compared to Kshs.70,120,802 current year (51 contract staff Kshs.21m ,casual staff Kshs.49m)
- iii. Personal Allowance -Paid as part of salary Kshs.92,921,268 compared to Kshs.104,436,960 current year. (House allowance Kshs.66,653,268 ,commuter allowance Kshs.26,268,000 for 659 staff compared to 690 staff in current year)
- iv. Personal Allowance Paid as reimbursement Kshs.8,369,879 compared to Kshs.7,655,500 current year (leave expenses Kshs.7,805,879 ,other allowances Kshs.564,000)
- v. Employer Contributions to NSSF Kshs.415,421,457 compared to Kshs.202,275,646 (NSSF-Kshs.8,010,000,NITA Kshs.393,400,Housing levy Kshs.5,601,522,Local government security fund Kshs.2,311,980,staff pension Kshs.48,829,964,staff pension pending bill Kshs.308,606,192,gratuity Kshs.41,666,399-previous under Governor's office.)
- vi. Utilities Supplies and Services Kshs.2,832,000 same as current year (electricity Kshs.1,488 ,000 water Kshs.1,344,000)
- vii. Communication Supplies and services Kshs.708,000 compared to Kshs.6,216,000 current year (internet connection Kshs.600,000 against Kshs.5,360,000 current year)

- viii. Domestic Travel and Subsistence, and Other Transportation Costs Kshs.14,282,505 compared to Kshs.20,486,874 current year(Travel Kshs.1,010,000,daily subsistence allowance Kshs.6,183,520 field allowance Kshs.4,442,500).
- ix. Printing, Advertising and Information Supplies and Services Kshs.1,893,400 compared to Kshs.14,688,800 current year
- x. Rentals of Produced Assets Kshs.1,200,000 compared to Kshs.1,000,000 current year
- xi. Training Expenses Kshs.1,091,500
- xii. Hospitality Supplies and Services Kshs.4,151,095 compared to Kshs.13,083,458 (catering services Kshs.2,505,000 compared to 5.6m,boards and conferences Kshs.1,646,095 compared to Kshs.7.3m)
- xiii. Motor vehicle insurance Kshs.2,500,000 same as current year.
- xiv. Office and General Supplies and Services Kshs.3,252,520 compared to Kshs.6,581,009(Stationary Kshs.1,615,020 computer accessories Kshs.958,960,cleaning Kshs.678,540)
- xv. Fuel Oil and Lubricants Kshs.Kshs.7,669,800 compared to Kshs.10,368,162
- xvi. Other Operating Expenses Kshs.68,130,000 (subscription and membership fees Kshs.3,130,000,Contracted technical services Kshs.5m,other operating expenses Kshs.60m-KRA accrued penalties) compared to Kshs.108,500,000
- xvii. Routine Maintenance - Vehicles and Other Kshs.2.5 compared to Kshs.3,770,000
- xviii. Routine Maintenance - Other Assets Kshs.1,840,000 compared to Kshs.13m(computers)
- xix. Purchase of Office Furniture Kshs.2.2m compared to Kshs.1,000,000
- xx. car loans to civil servants Kshs.30m compared to Kshs. 27 m(*no legislation*)

2.10.2 REVENUE Directorate

It has an allocation of Kshs.35,192,006 compared to Kshs.39,279,040 current year broken down as follows

- i. Communication Supplies and Services Kshs.2,532,000 compared to Kshs.2,412,000
- ii. Domestic Travel and Subsistence, and Other transportation costs Kshs.19,487,900 compared to Kshs.22,066,440 (Travel Kshs.13,357,506 ,field allowance.Kshs.6,130,400)

- iii. Printing, Advertising and Information Supplies Kshs.5,382,000 compared to Kshs.5,126,500-appraisal documents
- iv. Training Expenses Kshs.1,680,000
- v. Hospitality Supplies and Services Kshs.2,370,100 compared to Kshs.3,054,100
- vi. Specialised Materials and Supplies –uniforms Kshs.1,975,000 compared to Kshs.3,600,000
- vii. Purchase of Office Furniture Kshs.3,020,000

2.10.3 PLANNING DIRECTORATE

It has an allocation of Kshs.19,400,764 compared to Kshs.21,595,966 current year

- i. Communication Supplies and Services Kshs.648,000 compared to Kshs.250,000
- ii. Domestic Travel and Subsistence, and Other transportation costs Kshs.5,330,530 compared to Kshs.13,060,000 (Travel cost Kshs.618,000 ,daily subsistence allowance Kshs.3,078,885 compared to Kshs.11.6m , Field allowance Kshs.1,633,645)
- iii. Printing, Advertising and Information Supplies Kshs.1,427,500 compared to Kshs.2,000,000
- iv. Training Expenses Kshs.3,511,660 (travel Kshs.150,000,accommodation Kshs.2,761,660,tuition fees Kshs.600,000)
- v. Hospitality Supplies and Services Kshs.7,109,335 compared to Kshs.5,815,966 (catering services Kshs.2,735,000,boards and conferences Kshs.4,374,335)
- vi. Office General Kshs.633,739
- vii. Fuel and lubricants Kshs.240,000
- viii. Purchase of Office Furniture and General Equipment Kshs.380,000 compared to Kshs.470,000

2.10.4 BUDGET

The Directorate of Budget has a total allocation of Kshs. 36,465,600 compared to Kshs.42, 257,695 current year

- i. Communication Supplies and Services Kshs.648,000 compared to Kshs.732,000
- ii. Domestic Travel and Subsistence, and Other transportation costs Kshs.13,074,600 compared to Kshs.26,888,335 (Travel cost

- Kshs.628,000,daily subsistence allowance Kshs.6,114,925 compared to Kshs.19.9 current year, field allowance Kshs.5,016,675,field operations allowance Kshs.1,315,000)
- iii. Printing, Advertising and Information Supplies Kshs.3,232,000 compared to Kshs.1,531,000 (publishing Kshs.2,632,000, advertising Kshs.600,000)
 - iv. Training Expenses Kshs.2,825,800
 - v. Hospitality Supplies and Services Kshs.11,377,000 compared to Kshs.10,472,960 current year (catering services Kshs.4,698,500 ,boards and conferences Kshs.6,678,500)
 - vi. Office and General Supplies and Services Kshs.849,400
 - vii. Routine Maintenance - Other Assets Kshs. 200,000
 - viii. Purchase of Office Furniture Kshs.1,540,000

2.10.5 AUDITING

The Directorate of Audit has a total allocation of Kshs.16,614,467 compared to Kshs.17,547,721

- i. Communication Supplies and Services Kshs.528,000 compared to Kshs.876,000
- ii. Domestic Travel and Subsistence, and Other transportation costs Kshs.7,795,375 compared to Kshs.10,406,650 (travel Kshs.54,000,accommodation allowance Kshs.1,687,000,field allowance Kshs.6,054,375)
- iii. Training Expenses Kshs.3,878,000 (travel cost Kshs.226,000,accommodation Kshs.1,663,200,tuition fees Kshs.1,988,800)
- iv. Hospitality Supplies and Services Kshs.1,995,940 compared to Kshs.3,204,270
- v. Office and General Supplies and Services Kshs.28,500
- vi. Other operating expenses Kshs.121,000
- vii. Routine maintenance other assets-computers, software & networks Kshs.2,067,652
- viii. Purchase of Office Furniture Kshs.Kshs.200,000 compared to Kshs.140,000

2.10.6 ACCOUNTS

The Directorate of Accounts has an allocation of Kshs.18,335,192 compared to Kshs.20,319,230

- i. Communication Supplies and Services Kshs.177,692 compared to Kshs.936,000

- ii. Domestic Travel and Subsistence, and Other transportation costs Kshs. 6,849,400 compared to Kshs.8,472,350(travel Kshs.524,000,daily subsistence allowance Kshs.6,325,400)
- iii. Training Expenses Kshs.3,726,600 (accommodation Kshs.936,600,tuition Kshs.2,790,000)
- iv. Hospitality Supplies and Services Kshs.3,688,500 compared to Kshs.9,120,880 (catering services Kshs.3,244,000,boards and conferences Kshs.444,500)
- v. Other operating expenses Kshs.3,789,000-(temporary committees)
- vi. Printing Kshs.104,000

2.10.7 MONITORING AND EVALUATION

The Directorate has an allocation of Kshs.13,924,292 compared to Kshs.13,621,610 allocated current year

- i. Communication Supplies and Services Kshs.288,000 same as current year
- ii. Domestic Travel and Subsistence, and Other transportation costs Kshs.10,049,600compared to Kshs.11,687,500 current year (daily subsistence allowance Kshs.7,109,600,field allowance Kshs.2,940,000)
- iii. Printing, Advertising and Information Supplies and services Kshs.480,000 compared to Kshs.415,000
- iv. Hospitality Supplies and Services Kshs.2,805,610 compared to Kshs.961,110 (catering services Kshs.183,610,boards and conferences Kshs.2,622,000)
- v. Office and General Supplies and Services Kshs.60,000 compared to Kshs.85,000
- vi. Routine Maintenance - Other Assets Kshs.81,082 compared to Kshs.25,000
- vii. Purchase of Office Furniture and General Equipment Kshs.160,000 same as current year

2.10.8 PROCUREMENT

The directorate has a total allocation of Kshs.17,524,147 compared to Kshs.18,118,232 current year

- i. Communication Supplies and Services Kshs.795,000 compared to Kshs.1,000,000
- ii. Domestic Travel and Subsistence, and Other transportation costs Kshs.8,347,715 compared to Kshs.7,170,000(travel cost Kshs.150,000,daily subsistence allowance Kshs.5,361,960,field allowance Kshs.2,835,755)
- iii. Training Expenses Kshs.1,035,000

- iv. Hospitality Supplies and Services Kshs.3,751,950 compared to Kshs.7,431,500 (catering services Kshs.1,088,200,boards and conferences Kshs.2,663,750)
- v. Office and General Supplies and Services Kshs.1,479,182
- vi. Fuel and lubricants Kshs.198,000
- vii. Other operating expenses Kshs.1,327,300(temporary committees)
- viii. Routine maintenance Kshs.100,000
- ix. Purchase of Office Furniture and General Equipment Kshs.490,000 compared to Kshs.1,860,000

2.10..9 SPCU

- i. The Directorate has an allocation of Kshs.16,290,307 compared to Kshs.13,703,083
- ii. Communication Supplies and Services Kshs.442,000 compared to Kshs.756,000
- iii. Domestic Travel and Subsistence, and Other transportation costs Kshs4,238,500 compared to Kshs.1,177,200 (travel cost Kshs.642,000,daily subsistence allowance Kshs.3,595,600)
- iv. Printing, Advertising and Information Supplies and services Kshs.4,070,000 compared to Kshs.27,000
- v. Training Expenses .Kshs.1,927,000 (accommodation Kshs.1,734,000,tuition Kshs.128,000)
- vi. Office and General Supplies and Services Kshs.991,500
- vii. Hospitality Supplies and Services Kshs.3,232,110 compared to Kshs.10,421,383
- viii. Office and general supplies Kshs.253,900
- ix. Other operation expenses Kshs.1,288,695(temporary committees)
- x. Routine Maintenance - Other Assets Kshs.200,000 compared to Kshs.330,000
- xi. Office furniture Kshs.638,102

2.10.11.Statistics

The Directorate is new, with an allocation of Kshs.13,000,000

- i. Communication Supplies and Services Kshs.396,000
- ii. Domestic Travel and Subsistence, and Other transportation costs Kshs.3,868,430 (daily subsistence allowance Kshs.848,400,field allowance Kshs.3,020,030)
- iii. Printing, Advertising and Information Supplies and services Kshs.430,000

- iv. Training Expenses Kshs.1,554,400 (accommodation Kshs.554,400,tuition Kshs.1m)
- v. Office and General Supplies and Services Kshs.69,100
- vi. Hospitality Supplies and Services –boards and conferences Kshs.4,657,070
- vii. Fuel and lubricants Kshs.655,000
- viii. Other operation expenses Kshs.505,000
- ix. Office furniture Kshs.865,000

2.10.12 ICT

The Directorate has been allocated Kshs.10m compared to Kshs.14,370,000 (recurrent) current year broken down as follows

- i. Communication Supplies and Services Kshs.212,000 compared to Kshs.2,700,000
- ii. Domestic Travel and Subsistence, and Other transportation costs Kshs.2,421,090 compared to Kshs.4,000,000
- iii. Printing , Advertising and Information Supplies and services Kshs.420,000 compared to Kshs.100,000
- iv. Training Expenses Kshs.389,000 compared to Kshs.2m
- v. Hospitality Supplies and Services Kshs.104,910 compared to Kshs.4m
- vi. Office and General Supplies and Services Kshs.79,000 compared to Kshs.670,000
- vii. Routine Maintenance - Other Assets Kshs.6,536,000 compared to Kshs.2m (maintenance of computers, software & networks)

DEVELOPMENT

The department has an allocation of Kshs .155, 718,949 broken down as follows

- i. Emergency Fund Kshs.100m same as current year
- ii. ICT networking and communication equipment Kshs.37,467,365 compared to Kshs.33,250,000 current year- Upgrading of ICT System. Which ICT system
- iii. Purchase of software Kshs.18,251,584- Expenditure on Development of health management information system- Purchase of software

2.11 PUBLIC SERVICE MANAGEMENT AND ADMINISTRATION

The department of Public Service Management has an allocation of Kshs.

904,390,823 comprising of Kshs. 893,199,731 recurrent and Kshs. 11,191,092 as development.

In terms of deviation from the approved CFSP, the department was allocated Kshs. 829,657,200 with Kshs.792, 473,020 recurrent and Kshs. 37,184,180 development translating to a gain of Kshs. 100,726,711 on recurrent and a loss of Kshs. 25,993,088 on development.

Local Revenue

Part of the department PSM will be funded by local revenues collected by the department as shown below

PUBLIC SERVICE MANAGEMENT AND ADMINISTRATION			
No.	Local generated Revenue target	Target FY 2023/24	Target FY 2024/25
1	Payrol product	333,291	273,022
2	Salary Recovery	4,293,387	3,517,012
3	Imprest recovery	1,188,810	5,000,000
4	Bank Commissions	7,797,983	7,920,000
	Sub-total	13,613,471	16,710,034

- ✓ The bank commissions' current year actual allocation was Kshs. 10 million as compared to 7.9 million in the next FY.
- ✓ What is the basis of the payroll product figure?

Among the major projects and activities that the department proposes to do are;

- Basic Salary – Permanent Employees Kshs.441, 754,551 compared to current year allocation of Kshs.428, 997,892 showing a significant increase 12.8 million.

The breakdown provided in the PBB is Kshs.446.4 million as follows:

Summary of Annual wage bill

Item	Kshs
Basic Salary	288,110,880
Rental hse allowance	50,143,908
Special hse allowance	4,318,272
Commuter allowance	34,140,000
Leave allowance	4,696,068
Other allowances	1,982,400
Pension (employer)	48,330,888
NSSF (employer)	7,668,720
Housing levy (employer)	5,680,428
Nita	456,600
Gratuity	922,452
Total wage bill	446,450,616

- Utilities supplies and services Kshs.150,000
 - Electricity Expenses Kshs.100,000

- Water and sewerage charges Kshs. 50, 000
- Communication Supplies and services(Telephone, telex, facsimile and mobile phones services) Kshs.500,000
- Domestic Travel and subsistence and other transportation costs Kshs.12, 000,000.
 - Travel costs Airlines, bus, railways Kshs. 3,000,000
 - Accommodation allowances-Domestic travel Kshs. 5,000,000.
 - Daily subsistence allowance Kshs. 4,000,000.

The activities captured include:

- CECs caucus meetings at council of Governors Kshs. 304,800
 - Facilitation for devolution meetings Kshs. 798,000
 - Validation Workshop on the draft guidelines on implementation of participatory project management in counties Kshs. 728,000
 - Provision for other meetings, conferences & Seminars like LREB Kshs. 4,273,750.
 - Lunches and refreshment for quarterly meetings with sub County, ward and village administrators Kshs, 1,686,000
 - Catering services during preparation of planning, budget and financial documents Kshs. 172,235.
 - 5 day consultative meeting with legislatures, civil societies, staff and other stakeholders on civic education Kshs. 4,134,000
 - 5-day Workshops and meetings with departmental technical officers away from the county Kshs 597,100.
 - 1-day consultative meetings with enforcement officers on security enhancement Kshs.1, 164,791
 - Reimbursement of fare for Public participation at ward level for the development of transport policy Kshs. Kshs.1, 350,000
 - Reimbursement of fare for Public participation at ward level for the development of fleet management policy Kshs. 1,350,000
- Field operation allowance National Holiday Kshs.10,000,000
 - Foreign Travel and subsistence and other transportation costs Kshs.1, 500,000.
 - Travel costs Airlines, bus, railways Kshs. 500,000 to be funded for foreign engagement on public service
 - Accommodation allowances-Domestic travel Kshs. 500,000
 - Daily subsistence allowance Kshs. 300,000.

- Sundry Items (e.g. airport tax, taxis etc.) Kshs. 200,000

The allocation is Foreign Engagements on Public Service with specified activity.

- Printing, Advertising and information supplies Kshs. 750,000.
 - 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. 100,000.
- Field operation allowance- civic education and public participation Kshs 8,000,000.
- Rents and Rates- Rent for Sub County & Ward Administrators' offices Kshs. 35,000,000.
- Training expenses Kshs. 4,600,0000.
 - Accommodation Kshs. 2,000,000.
 - Training fees Kshs. 2, 600, 000
- Hospitality supplies and services Kshs.11,500,000
 - Catering services Kshs. 5,000,000
 - Boards, committees, conferences and seminars Kshs.6, 500,000.
- Specialized materials and supplies (Purchase of Uniforms and Clothing-Staff) Kshs. 2,000,000.
- Office and general supplies and services Kshs. 700,000.
 - General office supplies (papers) Kshs. 500,000
 - Sanitary and cleaning materials, supplies services Kshs. 200,000
- Fuel oil and lubricants (Refined fuels and lubricants) Kshs. 4,000,000
- Other operating expenses Kshs. 319,779,450.
 - Contacted Guards and cleaning Services Kshs. 67,179,450
 - Membership fees, dues and subscriptions Kshs.100, 000
 - Temporary Imprests Kshs. 3,000,000
 - Motor vehicle insurance Kshs. 500,000.
 - Medical insurance Kshs. 249, 000,000
- Routine maintenance–motor vehicles) Kshs.2, 300,000
- Routine maintenance- other assets Kshs. 450,000
 - Maintenance of HQ buildings Kshs.250,000
 - Maintenance of computers, software and networks Kshs. 200, 000.
- Pre-feasibility studies Kshs. 499,190 for Carrying out a research on the public satisfaction and views on the County policies and achievements at the ward level

Purchase of Air-conditioners, fans and other Heating appliances (KPLC) Kshs. 216,540.

- KDSP2 Kshs.37, 500,000.

2.11.1 SUB-COUNTY ADMINISTRATION

Hospitality supplies and services has an allocation of Kshs. 12,265,905 compared to Kshs. 6,480,000 approved ceiling hence a gain of Kshs. 5,785,905 over and above the approved ceiling. The break- down is as below:

- Committee boards and conferences Kshs.6, 480,000.
 - Purchase of office furniture and fitting Kshs.1, 785,905.
 - Purchase of computers, printers and other IT equipment's Kshs. 2,000,000.
 - General office supplies (i.e. stationaries) Kshs. 2,000,000.
- On the development allocation, the following are the proposed allocations;
- Supplier credit Kshs. 1,749,406
 - Construction of Non-residential building Kshs.9, 441,686. The ward office to be constructed has not been specified but priority should be given to Milima ward and Kapkateny ward office which were dropped in the 2nd supplementary. Additional funding will be required.

2.11.2 COUNTY SECRETARY

The Office of the County Secretary has a recurrent budget of Kshs.29, 699,996. The approved ceiling was Kshs. 28,699,996 hence a Kshs. 1 million over and above the approved ceiling. The following are the activities;

- Utilities supplies and services Kshs.250,000
- Electricity Expenses Kshs.200,000
 - Water and sewerage charges Kshs. 50, 000
- Communication Supplies and services(Telephone, telex, facsimile and mobile phones services) Kshs.500,000
- Domestic Travel and subsistence and other transportation costs Kshs.4, 000,000.(1,000,000)
- Travel costs (airlines, bus, railways meetings Kshs. 1,000,000
 - Accommodation allowances-Domestic travel (facilitation for devolution) Kshs. 1,000,000.
 - Daily subsistence allowance Kshs. 2,000,000.

- Foreign Travel and subsistence and other transportation costs Kshs.1, 000,000.
 - Travel costs Airlines, bus, railways (for intergovernmental meetings) Kshs. 250,000
 - Accommodation allowances-Domestic travel Kshs. 250,000
 - Daily subsistence allowance Kshs. 200,000.
 - Sundry Items (e.g. airport tax, taxis etc.) Kshs. 100,000
 - States visit abroad Kshs. 200,000 which will be funded for foreign engagement on public service and employee management
- Printing, Advertising and information supplies Kshs. 600,000.
 - Subscriptions to Newspapers, Magazines and Periodicals Kshs. 100,000.
 - Advertising, Awareness and Publicity Campaigns Kshs. 500,000 to be funded for local newspapers .
- Training expenses Kshs.3, 199,996.
 - Accommodation Kshs. 1,500,000.
- Training fees Kshs. 1,699,996 will be for capacity building of departmental technical officers’
- Hospitality supplies and services Kshs.4,000,000
 - Catering services Kshs. 1,500,000 which will be funded during preparation of planning, budget and financial documents
 - Boards, committees, conferences and seminars Kshs.2, 500,000 will be funded for consultative engagements.
- Office and general supplies and services Kshs. 750,000.
 - General office supplies (papers) Kshs. 700,000
 - Sanitary and cleaning materials, supplies services Kshs. 50,000
- Fuel oil and lubricants (Refined fuels and lubricants) Kshs. 1,000,000
- Other operating expenses Kshs.1, 900,000.
 - Membership fees, dues and subscriptions Kshs.100, 000
 - Temporary committee’s expenses Kshs.1,500,000
 - 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. 6,000,000 which entails:

- Committee boards and conferences Kshs. 5,000,000.
- Purchase of computers, printers and other IT equipment’s Kshs. 1,000,000.

Record management Kshs. 5,000,000

The amount has allocated on hospitality supplies and services (Committee boards and conference) Kshs. 3 million however activities to be done are for Kshs.4 million as follows:

- ✓ County records preservation restoration Kshs.800,000
- ✓ County Records Survey, Appraisal and disposal program Kshs. Kshs. 1,200,000
- ✓ County Records Retention Schedule Kshs. 500,000
- ✓ Validation of records management policy Kshs. 500,000
- General office supplies (i.e. stationaries) Kshs. 2,000,000.
 - ✓ 6000 Branded folder Kshs.1,380,000
 - ✓ 1 Flatbed scanners Kshs.100,000
 - ✓ 50 Archive boxes Kshs. 20,000
 - ✓ 5 Metallic cabinets Kshs. 100,000
 - ✓ 1 Bulk fillers Kshs.400,000

The PBB has also provided details of pending bills in the CS office totaling to Kshs. 5,610,112 which should be given a first charge before considering any new activities in the FY2024/25

2.11.3 COUNTY ATTORNEY

The County Attorney's office has a recurrent budget of Kshs.52, 200,852. The approved ceiling was Kshs. 52,768,195.The activities planned are:

- Utilities supplies and services Kshs.100,000
 - Electricity Expenses Kshs.50,000
 - Water and sewerage charges Kshs. 50, 000
- Communication Supplies and services(Telephone, telex, facsimile and mobile phones services) Kshs.500,000
- Domestic Travel and subsistence and other transportation costs Kshs.5, 000,000.
 - Travel costs Airlines, bus, railways Kshs. 1,000,000 which will be funded for LREB meetings, Devolution conferences and Discipline resolution meetings
 - Accommodation allowances-Domestic travel Kshs. 2,000,000.
- Daily subsistence allowance Kshs. 2,000,000 to be funded for court registries , attending tribunals and court matters and taking documents to Nairobi for gazettelement

- Subscriptions to Newspapers, Magazines and Periodicals Kshs. 50,000.
- Training expenses Kshs. 2,000,000.
 - Accommodation Kshs. 1,000,000.
- Training fees for continuous professional development Kshs. 1,000, 000 which will be funded for training and conference charges for LSK, KSG, ICPAK and KISM
- Hospitality supplies and services Kshs.6,000,000
 - Catering services Kshs. 1,000,000.
 - Boards, committees, conferences and seminars Kshs. 5,000,000.The activities captured:
 - ✓ Preparation of scheme of service for legal personnel in the office of the county attorney. Kshs. 400,000
 - ✓ Preparation of Legal and dispute resolution policy. Kshs. 1,000,000
 - ✓ Office of the County Attorney Charter preparations. Kshs. 700,000
 - ✓ Holding of pre- trial conferences with witnesses and advocates on records. Kshs. 1,000,000
 - ✓ Sensitization of departments on legal compliance issues. Kshs. 400,000
 - ✓ benchmarking on operationalization of county courts Kshs.1,500,000
- Purchase of laws of Kenya, law books and legal journals Kshs. 500,000.
- Office and general supplies and services Kshs. 550,000.
 - General office supplies (papers) Kshs. 500,000
 - Sanitary and cleaning materials, supplies services Kshs. 50,000
- Fuel oil and lubricants (Refined fuels and lubricants) Kshs. 1,000,000
- Routine maintenance–motor vehicles Kshs.300,000
- 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. 35,318,444.
 - Membership fees, dues and subscriptions Kshs.50, 000
 - Legal Dues/fees, Arbitration and compensation payments Kshs. 10,000,000.

- 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 Kshs. 20,868,444. The list provided for outstanding legal fee is:

NO.	ADVOCATE	LEGAL FEES
1.	MAKOKHA, WATTANGA & LUYALI ASSOCIATES	3,082,700/=
2.	OCHARO KEBIRA & CO. ADVOCATES	1,060,365/=
3.	A.W. KITUYI & CO. ADVOCATES	19,836,000/=
4.	A.S. KULOBA & WANGILA ADVOCATES	22,078,000/=
5.	WEKESA SIMIYU & CO. ADVOCATES	14,438,836/=
6.	OLANDO OKELLO & LUSENEKA ADVOCATES	4,005,875/=
7.	ANNET MUMALASI & CO. ADVOCATES	13,572,000/=
8.	MANYONGE, WANYAMA & ASSOCIATES ADVOCATES	5,400,000/=
TOTAL		<u>83,473,776/=</u>

The department needs to provide the priority list worth Kshs. 20.8 million

2.11.4 GOVERNOR'S OFFICE AND DEPUTY GOVERNOR'S OFFICE

The Office has a total budget of Kshs. 519,011,209 broken down as follows: recurrent budget Kshs. 480,368,819 and DG's office Kshs. 38,642,390. The following are the programmes.

Governor's Office

Basic Salary – Permanent Employees Kshs.288, 162,432 (288,162,975).Payroll details should be provided.

Utilities supplies and services Kshs.250, 000

- ✓ Electricity Expenses Kshs.200, 000
- ✓ Water and sewerage charges Kshs.50, 000

Communication Supplies and services Kshs. 920,000 broken down as Telephone, telex, facsimile and internet Kshs800, 000 and Courier and Postal services Kshs.120, 000

Domestic Travel and subsistence and other Kshs. 38,000,000 with the breakdown as below:

- ✓ Travel costs (Airlines, bus, railways) Kshs. 8,000,000
- ✓ Accommodation allowances Kshs. 8,000,000
- ✓ Daily subsistence allowance and accommodation Kshs.8, 000,000
- ✓ Field allowance Kshs. 6,000,000
- ✓ Field operational allowances Kshs.8, 000,000

Activities to be undertaken include:

- Engagements with council of Governors Kshs. 8 million
- Engagement with Lake Region Economic Block Kshs. 3,262,200
- Devolution conference Kshs. Kshs. 5,486,900
- Swearing In Ceremony of Chief Officers, County Attorney, Board Members, County Solicitor Kshs. 4,737,800
- Consultative meetings with members of parliament Kshs. 555,300
- Performance Contracting for Sectors Kshs. 1,852,200
- Cascade County Government Achievements to Local Communities Kshs. 3,398,000.
- Hold Stakeholder Meeting with National Government Administrative Officers Kshs. 1,833,000
- Hold a Stakeholder Meeting with Women, Youth and PLWDs Kshs. 2,431,000
- Develop Citizens Service Charter for Governor’s Office Kshs. 1,237,500
- Hold Meeting with Members of the Fourth Estate Kshs. 306,000
- Hold Resource Mobilization with Partners Kshs. 583,500

➤ Revenue Enhancement Sensitization Meeting

Kshs.1,601,400

Foreign travel and subsistence and other transport Kshs.10, 000,000

- Travel costs (airlines, bus, railway) Kshs.1,860,000
- Accommodation Kshs.4, 640,000
- Daily subsistence allowance Kshs.3, 500,000

Printing, Advertising and information supplies Kshs. 4,669,453

- Subscription to newspaper Kshs.169, 453
- Advertising, Awareness and Publicity Campaigns Kshs. 1,000,000
- Trade Shows & Exhibitions for devolution conference and LREB conferences Kshs.500, 000
- Publishing and printing services Kshs.3, 000,000 which will entail:
 - ✓ 500 Branded Calendars Kshs.250,000
 - ✓ 500 Branded Notebooks Kshs.500,000
 - ✓ 500 Branded Diaries Kshs. 500,000
 - ✓ 500 Branded Umbrellas Kshs. 500,000
 - ✓ 1,500 Branded T-Shirts Kshs. 750,000
 - ✓ 10 Speech Printing Kshs. 500,000

Rent for Council of Governors- Liaison office Kshs.2, 000,000 i.e. 500,000 per quarter.

Training Expenses Kshs.12, 000,000

- Accommodation Kshs.5, 000,000
- Tuition/training fee Kshs. 4,000,000
- research allowance Kshs.3, 000,000 to be funded for consultancy services for research on client satisfaction

Hospitality supplies and services Kshs.25, 000,000

- Catering services (reception), Kshs. 10,000,000
- Boards, committees, conferences and seminars Kshs15, 000,000.

Activities to be undertaken:

- LREB summit Kshs. 2million.
- Consultative engagements with county residents. Kshs. 7,311,200
- Consultative meetings with his Excellency the Governor and the legislative wing Kshs. 3,785,800.
- Training of SDU Members Kshs. 1,111,500
- Follow up on the implementation of sector plans Kshs. 740,700

- Governor's Staff consultative meeting with his excellency the Governor Kshs. 4,320,600
- Monthly Prayer Meetings Kshs. 33,000
- Easter Prayer Breakfast Kshs. 743,700
- Meeting with Members of the Clergy Kshs. 1,967,500
- Governors Other Meetings outside the County Kshs. 405,300
- Check that annual sector plans and budgets are aligned to the CIDP by SDU Kshs. 1,615,500.
- Preparation of ADP, MTEF, Procurement Plan, Work Plans Kshs.1,824, 000

Office and general supplies and services Kshs.1, 470,000

-General office supplies (papers, pencils, forms small office equipment) Kshs. 1,270,000

-Sanitary and cleaning materials, supplies services Kshs.200, 000

Fuel oil and lubricants (Refined fuels and lubricants) Kshs. 15,057,043

Other operating expenses Kshs. 49,127,501

- Membership fees, dues and subscriptions Kshs.3, 000,000
- Temporary committee's expenses Kshs. 3,000,000
- Motor vehicle insurance Kshs.2, 080,000
- Special programmes Kshs.41, 047,501.The activities to be done under special programs project include:
 - Establishment of a rehabilitation Centre for street children Kshs. 6,150,000.location?
 - Equip rehabilitation Centre for street children Kshs. 4,200,000.
 - Carry out Baseline Survey on Socio-Economic Challenges of Households Kshs.5, 098,000.
 - Set up a Resource Centre for Persons with Disabilities Kshs.8,600,000
 - Develop a Special Programme Policy Kshs. 4,400,000
 - Train Persons with Disabilities at the Resource Centre Kshs. 2,834,500
 - Special Programmes Administration which includes fuel, insurance and maintenance of Rescue ambulance, SP vehicle, bus and fire engine Kshs. 9,805,000

Routine maintenance motor vehicles Kshs. 8,120,000

Routine maintenance of computers, software and networks Kshs.400, 000.

- Purchase of office furniture and general equipment Kshs.2, 250, 000.
- Supplier's credit Kshs.22, 942,390.Detailed list should be provided.

Notably is lack of allocation for gratuity for the state officer which has been captured under finance yet it is parameter in calculating Governor's ceiling. The situation applies also in diversion of salaries for the sub county administration and ward administrators.

DEPUTY GOVERNOR'S OFFICE

The department of the deputy governor's office has a recurrent budget of Kshs.38, 642,390.The following are the programmes;

Utilities supplies and services Kshs.160, 000

- Electricity Expenses Kshs100, 000
- Water and sewerage charges Kshs.60, 000

Communication Supplies and services Kshs.600, 000

- Telephone, telex, facsimile and internet Kshs500, 000
- Courier and Postal services Kshs.100, 000

Domestic Travel and subsistence and other Kshs. 12,000,000

- Travel costs (Airlines, bus, railways) Kshs. 2,000,000
- Accommodation allowances Kshs. 4,000,000
- Daily subsistence allowance and accommodation Kshs.2, 000,000
- Field operation allowance Kshs. 2,000,000
 - Community dialogues/peace building Kshs. 500,000.
 - Local peer to peer learning exchange visits Kshs. 500,000.
 - Research, monitoring and Evaluation of citizen satisfaction Kshs. 1,000,000

Foreign travel and subsistence and other transport Kshs.3, 000,000

- Travel costs (airlines, bus, railway) Kshs.1, 000,000
- Accommodation Kshs.1, 000,000
- Daily subsistence allowance Kshs.1, 000,000

Printing, Advertising and information supplies (Subscription to newspaper) Kshs.50, 000

Training Expenses Kshs.3, 000,000

- Accommodation Kshs.1, 000,000
- Tuition/training fee Kshs. 2,000,000

Hospitality supplies and services Kshs.10, 000,000

- Catering services (reception), Kshs. 4,000,000
- Boards, committees, conferences and seminars Kshs6, 000,000.The planned activities include:
 - County Dialogue on teenage pregnancies Kshs. 500,000
 - Gender Based Violence programs for 45 wards Kshs. 250,000
 - OVCs and vulnerable groups Kshs. 250,000
 - community campaign "Inua Jamii na kuku" Kshs.500,000
 - support for community-based projects Kshs. 250,000
 - intergovernmental meetings Kshs.250,000
 - sports programme support within the community Kshs. 250,000
 - Partnership resource mobilization Kshs.250,000
 - Breakfast meeting with stakeholders Kshs. 500,000

Office and general supplies and services Kshs.600, 000

-General office supplies (papers, pencils, forms small office equipment) Kshs. 500,000

-Sanitary and cleaning materials, supplies services Kshs.100, 000

Fuel oil and lubricants Kshs. 4,000,000

Other operating expenses Kshs. 2,500,000

-Temporary committee's expenses for office imprest Kshs. 2,000,000

-Motor vehicle insurance Kshs.500, 000

Routine maintenance -motor vehicles Kshs. 2,000,000

Maintenance of computers, software and networks Kshs.232, 390

Purchase of computer and printers and other IT equipment Kshs.500, 000

2.12.1 COUNTY PUBLIC SERVICE BOARD

The sector has an allocation of Kshs.62, 928,430 comprising of Kshs. 46,910,124 recurrent and Kshs. 16,018,306 as development. The approved budget was Kshs. 50,690,039 recurrent and Kshs. 21,433,032 development

The following are the programmes.

Personnel emolument Kshs.11, 712,720

-Basic salaries civil service Kshs.10, 246,070

-employer contribution to staff pension scheme Kshs. 1,466,650

Communication Supplies and services Kshs.403, 625

- Telephone, telex, facsimile and internet Kshs.381, 714
 - Courier and Postal services Kshs. 21, 911
 - Domestic Travel and subsistence and other Kshs. 11,511,341
 - Travel costs (Airlines, bus, railways, mileage allowances) Kshs. 3,854,531
 - Daily subsistence allowance and accommodation Kshs.3, 691,104
 - Field allowance Kshs.3, 965,706
 - Printing, Advertising and information supplies Kshs1, 072,354.
 - Training Expenses Kshs.3, 257,658
 - Accommodation allowances Kshs. 1,162,678
 - Tuition fee Kshs. 2,094,980
 - Hospitality supplies and services Kshs.8, 952,609
 - Catering services (reception), Kshs.4, 126, 209
 - Boards, committees, conferences and seminars Kshs.4, 826,400.

Among activities captured is Kshs. 5million towards a recruitment exercise that has not been disclosed.
 - Insurance costs -Kshs. 420,000 for purchased vehicle
 - Office and general supplies and services Kshs.1, 713,475
 - General office supplies (papers, pencils, forms small office equipment) Kshs. 1,470,360
 - Sanitary and cleaning materials, supplies services Kshs243, 115
 - Fuel oil and lubricants (Refined fuels and lubricants) Kshs. 1,513,043
 - Other operating expenses Kshs. 4,211,285
 - Membership fees, dues and subscriptions Kshs.642, 800
 - legal dues /fees, arbitration and compensation payments Kshs.1, 798,000
 - contracted professional services Kshs, 1,500,000. Contract a professional firm to develop policies on human resource management and development.Which policies because HR is also doing policies?
 - Supplier credit Kshs.270, 485
 - Routine maintenance- other assets Kshs.836, 614
 - Maintenance of computers, software and networks Kshs.262, 603
 - maintenance expenses-motor vehicles Kshs.574, 011
 - Purchase of office furniture and general equipment Kshs.1, 305,400
 - Purchase of computer, software and networks Kshs.751, 400
 - purchase of office furniture's and fittings Kshs.554,000
- On the development, the following are the proposed allocations;

- Construction and civil works (other infrastructure and civil works) Kshs16,018,306.

12.12.2 COUNTY ASSEMBLY OF BUNGOMA

The County assembly has an allocation of Kshs.1, 263,147,000 comprising of recurrent Kshs. 1,073,147,000 and Kshs. 190,000,000 as development.

In the approved CFSP, the department was allocated Kshs. 1,273,147,000 with Kshs. 1,073,147,000 recurrent and Kshs. 200,000,000 development translating to a loss of 10,000,000 in development.

The Assembly has an allocated a total of Kshs.200, 000,000 comprising of Kshs.1,073,147,000 recurrent and Kshs.73,720,159 as development.

Among the major projects and activities that the department proposes to do are;

Personnel emoluments has a total allocation Kshs. 482,933,500

- Basic Salary – Permanent Employees Kshs.188,547,696
- Basic Wages- Temporary Employees Kshs. 48,928,560
- Personal allowance –paid as part of salary Kshs 193,108,296
- Personal allowance-paid as reimbursement Kshs 3,996,000
- Employer contribution to compulsory national security schemes Kshs 48,352,948

Utilities supplies and services Kshs. 2,750,000

- Electricity Expenses Kshs.2,000,000
- Water and sewerage charges Kshs600,000
- Gas expenses Kshs 150,000

➤ Communication Supplies and services Kshs.6,997, 000

- Telephone, telex, facsimile and mobile phones services Kshs. 420,000
- Internet connections Kshs. 2,000,000
- Courier and postal services Kshs 124,000
- Communication,supplies-otherKshs 4,453,000

➤ Domestic Travel and subsistence and other transportation costs

Kshs.118,197,900

- Travel costs Airlines, bus, railways Kshs. 5,300,000
- Accommodation allowances-Domestic travel Kshs 1,075,200
- Daily subsistence allowance Kshs.10,712,808
- Field operation allowance Kshs7,560,000
- Sundry items (e.g. airport tax,taxies,etc) Kshs 300,000

- Field allowance Kshs 2,407,892
- Domestic travel and subs-others Kshs90,842,000
- Foreign travel and subsistence and other transportation costs Kshs 6,000,000
 - Travel costs (airlines,bus,railways)khs 2,000,000
 - Daily subsistence allowance Kshs 3,000,000
 - Foreign travel and subs –others Kshs 1,000,000
- Training expenses Kshs. 58,538,285
 - Travel Allowance Kshs. 1,500,000
 - Remuneration of instructors and contract Based Training services Kshs. 1,400,000
 - Production and printing of Training materials Kshs. 500,000
 - Field training attachments Kshs. 5,000,000
 - Trainer allowance Kshs. 1,000,000
 - Researcher Allowance Kshs. 3,700,000
 - Tuition fees Kshs. 15,000,000
 - Trainee allowance Kshs. 28,438,285
- Other Creditors Kshs. 20,500,000.List of creditors should be provided.
- Government pension and retirement benefits Kshs 33,250,015
- Purchase of vehicles and other transport equipment Kshs 12,000,000
- Motor vehicle purchase reimbursement(car maintenance allowance) Kshs 22,444,248
- Printing, Advertising and information supplies Kshs. 12,356,000
 - Publishing and printing services Kshs6,486,000
 - Subscriptions to Newspapers, Magazines and Periodicals Kshs.660,000
 - Advertising, Awareness and Publicity Campaigns Kshs4,500,000
 - Trade shows and exhibitions Kshs 510,000
 - Printing,advertising _others Kshs 200,000
- Hospitality supplies and services Kshs. 58,723,784
 - Catering services Kshs5,290,000
 - Boards, committees, conferences and seminars Kshs.34,753,784
 - Board allowance Kshs 680,000
 - Hospitality services-others Kshs 18,000,000
- Insurance costs Kshs. 51,005,383
 - Building insurance Kshs 15,000,000
 - Motor vehicle insurance Kshs 2,360,000

- Medical insurance Kshs 33,645,383
- Specialized materials and supplies Kshs. 3,916,500
 - Fungicides, insecticides and sprays Kshs. 500,000
 - Purchase of work shop tools, space and small equipment's Kshs 10,000
 - Education and library supplies Kshs 1,000,000
 - Supplies for broadcasting and information services Kshs 500,000
 - Purchase of uniforms and clothing-staff Kshs 906,500
 - Specialized materials-other Kshs 1,000,000
- Office and general supplies and services Kshs. 18,620,040
 - General office supplies (papers, pencils, forms small office equipment) Kshs. 6,944,540
 - Supplies and accessories for computers and printers Kshs. 5,872,100
 - Sanitary and cleaning materials, supplies services Kshs. 2,183,400
 - Office and general supplies –ICT Kshs 3,620,000
- Fuel oil and lubricants Kshs. 5,700,000
 - Refined fuels and lubricants for transport Kshs. 5,000,000.
 - Refined fuels and lubricants-other Kshs 700,000
- Other operating expenses Kshs. 114,892,387
 - Bank service commission and charges Kshs 3,100,000
 - Contracted guards and cleaning services Kshs 14,303,000
 - Membership fees, dues and subscriptions to professional and trade bodies Kshs 1,327,280
 - Legal dues /fees, abatement and compensation payments Kshs 10,000,000
 - Management fees Kshs 31,146,650
 - Contracted professional services Kshs 2,000,000
 - Contracted technical services Kshs 300,000
 - Laundry expenses Kshs 300,000
 - Constituency office expenses Kshs 30,596,940
 - Sports allowance Kshs 21,817,517
- Routine maintenance-vehicle and other transport equipment (Maintenance expenses –motor vehicles) Kshs. 10,162,000
 - Maintenance expenses-motor vehicles Kshs 4,080,000
 - Routine maintenance vehicles Kshs 6,082,000
- Routine maintenance assets Kshs. 15,830,890
 - Maintenance of buildings and stations –non-residential Kshs 10,000,000

- Maintenance of computers, software and networks Kshs. 2,000,000
 - Maintenance of communication equipment's Kshs 1,5000
 - Maintenance of office furniture and equipment's Kshs 600,000
 - Maintenance of plant, machinery and equipment's(including lifts) Kshs 1,730,890
- Purchase of office furniture and general equipment Kshs13,879,068
- Purchase of office furniture and fittings Kshs.4,990, 000
 - Purchase of computer, printers and other IT equipment Kshs. 6,502,500
 - Purchase of air conditioners, fans and heating appliance Kshs939,368
 - Purchase of photocopiers Kshs 600,000
 - Purchase of other office equipment's Kshs547,200
 - Purchase of lighting equipment's Kshs 300,000
- On the development allocation, the following are the proposed allocations;
- Constriction and civil works Kshs 190,000,000.The amount is for construction of a new chamber for the County Assembly.