

COUNTY GOVERNMENT OF BUNGOMA



COUNTY ASSEMBLY OF BUNGOMA

OFFICE OF THE CLERK

COUNTY ASSEMBLY BUDGET OFFICE

MWANANCH VERSION OF THE ANNUAL BUDGET FY 2025/26

Clerks Chambers

MAY 2025

County Assembly Buildings

P.O BOX 1886 - 50200

BUNGOMA, KENYA

FOREWORD

Public participation lies at the heart of democratic governance and effective public financial management. The *simplified version of the Annual Budget for the Financial Year 2025/2026* by the County Assembly Budget Office of Bungoma is not merely a technical document—it is a vital tool for empowering citizens to engage meaningfully in how their public resources are allocated and used.

This report seeks to translate complex budget data into an accessible format that communities, civil society organizations, and grassroots leaders can use to hold duty bearers accountable and advocate for equitable development. It identifies critical issues such as imbalances in sectoral funding, gaps in documentation, and the recurring burden of pending bills—all of which directly affect service delivery in wards and neighborhoods.

The FY 2025/26 budget, valued at Kshs. 15.88 billion, offers both opportunities and challenges. While investments in infrastructure, agriculture, and health services are commendable, the underfunding of sanitation, youth initiatives, and educational services calls for a more inclusive and participatory approach to budget formulation and oversight. Moreover, the allocation of Kshs. 30 million per ward for local development underscores the potential impact of community-driven priorities—if adequately monitored and transparently implemented.

The County Assembly of Bungoma invites every resident of Bungoma to read, question, and participate. Our goal is to enhance transparency, build trust, and deepen public confidence in county governance. Budgeting should not be an elite exercise but a collective endeavor shaped by the lived realities of our people.

We therefore encourage civic forums, ward-based dialogues, and feedback platforms that give voice to citizens. Together, through open dialogue and active participation, we can shape a budget that truly reflects the aspirations of every corner of Bungoma County.

CHARLES WANJALA WAFULA

CLERK, COUNTY ASSEMBLY OF BUNGOMA

PREFACE

The Mwananch version of the Annual Budget for the Financial Year 2025/2026 represents a vital output of the County Assembly Budget Office, crafted to inform, evaluate, and enrich the budget discourse in Bungoma County. Developed against the backdrop of ongoing global economic disruptions, climate challenges, and increasing fiscal demands, this report provides a rigorous and impartial assessment of the county's proposed financial plans.

This analysis identifies notable disparities between budgetary intentions and execution feasibility. Concerns such as the inflation of personnel costs, underfunding of critical sectors like health and sanitation, and the insufficient transparency around ward-based projects underscore the need for more strategic resource alignment and documentation.

This document is not merely a critique but a constructive framework aimed at strengthening fiscal discipline, ensuring equitable allocation, and enhancing accountability. Through detailed departmental reviews, scrutiny of deviations from the County Fiscal Strategy Paper, and assessment of pending obligations, the analysis offers actionable insights to support informed legislative oversight.

As Bungoma County advances its socio-economic development goals, the role of accurate and transparent budgeting cannot be overstated. We encourage all stakeholders—legislators, departments, civil society, and citizens—to utilize this analysis as a tool for engagement, ensuring that public funds are directed toward transformative and measurable impact.

We remain committed to continuous improvement in public financial management, guided by the principles of inclusivity, transparency, and responsiveness to the evolving needs of our county.

DR. LEONARD MOMOS

DEPUTY CLERK LEGISLATIVE

COUNTY ASSEMBLY OF BUNGOMA

ACKNOWLEDGEMENT

The preparation of the *Mwananchi version* for FY 2025/2026 was a collaborative effort, and we extend our sincere gratitude to all those who contributed to its successful completion. We acknowledge the unwavering support and guidance of the Speaker and the entire leadership of the County Assembly of Bungoma, whose commitment to transparency and fiscal responsibility remains instrumental in the budget process.

Special thanks go to the Clerk and Deputy Clerk Legislative for their active engagement and constructive input throughout the analysis.

Our appreciation further extends to the technical team at the County Assembly Budget Office for their diligence, analytical expertise, and commitment to producing a comprehensive and objective review. Their work enhances the Assembly's oversight role and strengthens public financial management.

Together, we strive for a more responsive, equitable, and development-oriented budgeting framework for Bungoma County.



DIANA NALIAKA

PRINCIPAL FISCAL ANALYST

COUNTY ASSEMBLY OF BUNGOMA

TABLE OF CONTENTS

FOREWORD	2
PREFACE	3
ACKNOWLEDGEMENT	4
TABLE OF CONTENTS	5
EXECUTIVE SUMMARY	7
CHAPTER ONE: INTRODUCTION	8
1.1 Budgeting Principles	8
1.2 Budget Priority Overview	8
1.5 Budget Policy Direction	8
CHAPTER TWO: A SNAPSHOT OF THE BUDGET 2025/2026	9
2.1 Resource Envelope Fy 2025/2026	9
2.2 Deviation from the Approved CFSP	11
2.3 Pending Bills	12
2.4 Summary of Ministry Allocations	13
2.5 Local revenue streams	15
CHAPTER THREE: WARD BASED PROJECTS	19
3.1 Budgetary Allocation	19
Note: The projects per ward are annexed on this report	19
CHAPTER FOUR: DEPARTMENTAL ANALYSIS	19
4.1 Agriculture, Livestock, Fisheries, Irrigation and Cooperative Development	19
4.2 Tourism, Environment, Water And Natural Resources	78
4.3 Education And Vocational Training Cente	83
4.4 Trade, Energy And Industrialization	85
4.5 Lands, Housing, Municipalities	90
4.6 Gender and Culture	101
4.7 Youth and Sports	103
4.8 Roads and Public Works	105
4.9 Finance and Economic Planning	107
4.11 Governor's Office and Deputy Governor's Office	127
4.12 County Public Service Board	136
4.1.3 County Assembly of Bungoma	138
CHAPTER FIVE: CONCLUSION AND RECOMMENDATIONS	144

5.1 Conclusion.....	144
5.2 Recommendations.....	144

EXECUTIVE SUMMARY

The Bungoma County Government's Annual Budget for FY 2025/2026 amounts to Kshs. 15.88 billion, comprising Kshs. 10.73 billion (68%) for recurrent expenditure and Kshs. 5.15 billion (32%) for development. The budget adheres to the legal submission timeline, having been tabled on April 30, 2025. It presents a programme-based and itemized structure but lacks critical supporting documentation necessary for comprehensive evaluation, such as detailed payroll data, pending bills, grant specifics, and procurement plans.

Budget Priorities and Policy Direction

The 2025/26 budget emphasizes continuity in development by carrying forward projects from previous fiscal years. These include major health infrastructure (maternal/child units), key road upgrades (e.g., Brigadier-Misikhu Road), agricultural inputs, street lighting, and establishment of the Industrial Aggregation Park. Despite these efforts, concerns arise regarding the perennial nature of some projects and limited clarity on policy measures addressing global economic and climatic shocks.

Revenue Sources and Allocation

The primary funding sources include:

- **Equitable Share:** Kshs. 11.69 billion (74% of total revenue).
- **Conditional Grants:** Kshs. 2.22 billion from national government and development partners.(14%)
- **Local Revenue and AIA:** Kshs. 1.96 billion combined.(12.3%)

Key Expenditure Highlights

- **Personnel Emoluments:** Account for 43% of the total budget (Kshs. 6.83 billion), exceeding the PFMA's recommended cap of 35%.
- **Ward-Based Projects:** Allocated Kshs. 1.35 billion (Kshs. 30 million per ward).
- **Health Sector:** Receives Kshs. 1.6 billion.
- **Agriculture and Livestock:** Allotted Kshs. 449 million, with a strong focus on crop development and value chains (NAVCDP), but with noted underinvestment in fisheries, cooperatives and climate-smart practices.

CHAPTER ONE: INTRODUCTION

1.1 Budgeting Principles

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
- Transparency/accountability: Openness in budget formulation, implementation, and evaluation to enhance accountability of systems and officials.

1.2 Budget Priority Overview

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.

1.5 Budget Policy Direction

The policy direction emphasizes investing in targeted road infrastructure interventions and promoting Micro, Small, and Medium Enterprises to enhance production capabilities, facilitate value addition processes, and improve market access with the goal of attracting both local and foreign investments; specifically, this development phase prioritizes completing the Misikhu- Brigadier Road, building the Kanduyi Urban Bus Park and market, and establishing a modern market at Kamukuywa, all of which aim to strengthen transportation networks and create enhanced market facilities that support trade and economic activity, particularly benefiting MSMEs and fostering economic growth through strategic infrastructure development that creates the necessary physical facilities for expanded market access.

CHAPTER TWO: A SNAPSHOT OF THE BUDGET 2025/2026

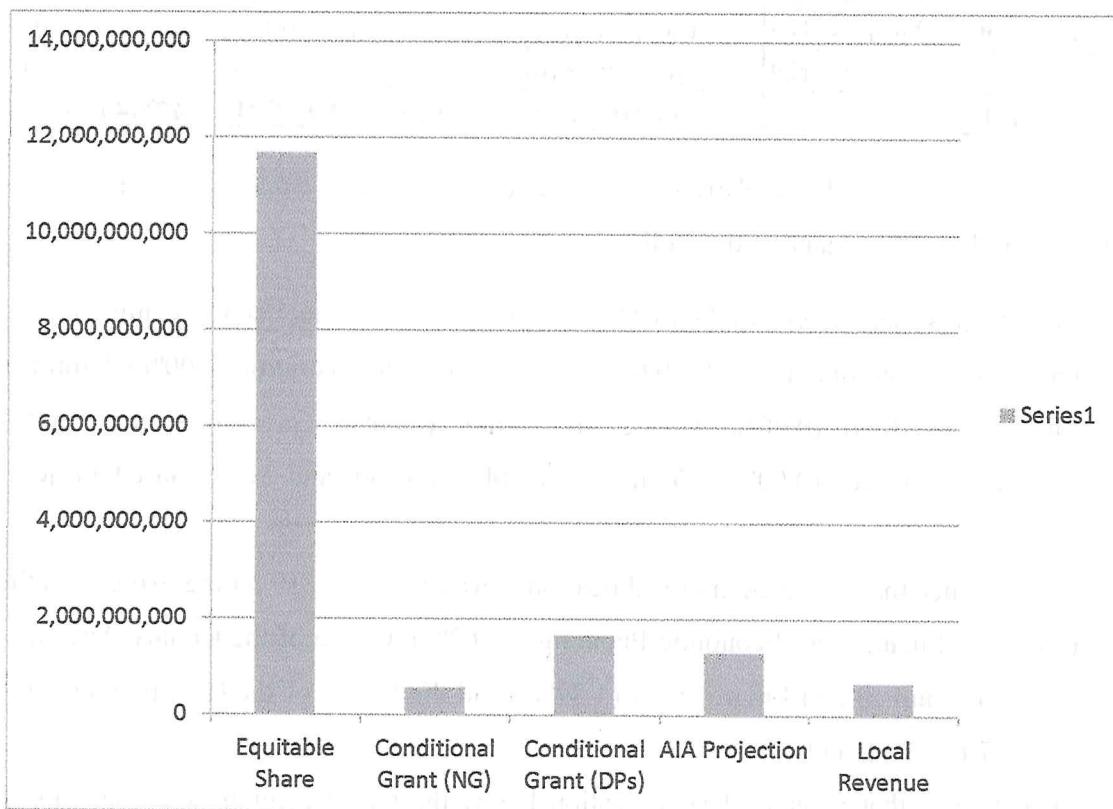
2.1 Resource Envelope Fy 2025/2026

In the Financial Year 2025/26, Bungoma County Government intends to spend a total of Kshs. 15,881,407,761: Recurrent Kshs. 10,726,441,565 and 5,154,966,196 for development. The table below a comparative analysis showing the sources of funding for FY 2025/26 in relation

to both the Annual Budget for FY 2024/25 and the 1st Supplementary Budget for FY 2024/25.

CONSOLIDATED BUDGET FINANCIAL YEAR 2025-2026			
A. REVENUE	APPROVED BUDGET 2024/25	APPROVED SUP 1 BUDGET 2024/25	PROPOSED BUDGET 2025/26
SOURCE			
Bal. b/f - (i) Equitable Share.		888,958,688	11,688,348,752
ii) Equitable share CRF		74,044,435	
Transfers from Central Government	11,543,041,769	11,170,673,599	
Conditional Grant- National Government:	487,904,999	814,274,844	572,823,419
Equalization Fund	-	58,779,835	-
UNFPA	7,400,000	7,400,000	7,400,000
SHIF			105,600,000
Community Health Promoters	107,400,000	107,400,000	107,400,000
Covid 19		150,710	-
CBA Agreement Arrears		39,854,059	
Trade: Aggregated Industrial Park Grant (REREC)	-	194,548,890	133,368,420
Agriculture: Fertilizer Subsidy Programme	45,000,000	45,000,000	-
Kenya Agricultural Business Development Project (KABDP)		10,918,919	
Kenya Livestock Commercialization Project (KELCLOP)	37,950,000	60,067,432	34,500,000
Roads: I) Fuel Levy Fund	184,554,999	184,554,999	184,554,999
Conditional Grants- Development Partners:	1,301,608,119	1,931,623,694	1,654,108,119
Health: I)UNICEF	1,571,000	1,571,000	1,571,000
III) Danish International Development Agency (DANIDA)	13,698,750	31,024,960	13,698,750
Agriculture: World bank Agricultural and Rural growth Projects		391,721	-
National Agricultural Value Chain Development Project (NAVCDP)	151,515,152	267,298,010	151,515,152
Sweden Agricultural Sector Development Sector Development Support Program Programme(ASDSP II)		5,467	-
County Secretary: Kenya Devolution Support Programme- Level 1	37,500,000	37,500,000	37,500,000
Kenya Devolution Support Programme- Level 11		6,753,138	352,500,000
Lands: I) Urban Support Programme(Development)	100,434,139	101,880,104	100,434,139
II) Urban Support Programme(Recurrent)	35,000,000	35,000,000	35,000,000
III) KISP II (Kenya Informal Settlement Improvement Project)	297,400,190	390,103,177	297,400,190
Finance Locally Led Climate Action Program(FLLOCA)- Water	11,000,000	22,000,000	11,000,000
Climate change grant	153,488,888	538,096,118	153,488,888
Water and Natural Resources I) WATER KOICA	500,000,000	500,000,000	500,000,000
FUNDS	-	47,956,352	-
Locally Generated AIA:	1,063,647,395	648,089,121	
v) Health Water and Sanitation	1,063,647,395	648,089,121	1,295,070,023
LOCAL REVENUE AS PER EXPECTED FINANCE ACT	1,193,245,421	870,370,184	671,057,448
DEFICIT	15,589,447,703	16,445,990,917	15,881,407,761

Figure 1: County Budget Sources by Amount



2.2 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 Ksh 15,403,167,503, broken down into Ksh 9,710,207,721 for recurrent expenditure and Ksh 5,692,959,782 for development expenditure.

The submitted budget, however, totals Kshs. 15,881,407,761. This represents an overage of Ksh 478,240,258 compared to the CFSP resource envelope. The change is caused by revising the AIA projection as highlighted below:

No	Revenue Source	CFSP 2025	Annual FY 2025/26	VARIANCE
1	Equitable share	11,688,348,752	11,688,348,752	0
2	Local Revenue	671,057,448	671,057,448	0
3	Aids in Appropriation	816,829,765	1,295,070,023	478,240,258
4	Conditional grants -Dev	1,654,108,119	1,654,108,119	0
5	Conditional grants -Nat	572,823,419	572,823,419	0
	Total	15,403,167,503	15,881,407,761	478,240,258

The entire county budget deviated from the CFSP by 3.10%. The extend of departmental deviation from the CFSP is analysed as follows:

- a) Departments that adhered to the PFMA condition of their budget being within 1% are Public Administration and ICT (-0.6%), Sub-County Administration (0.00%), Kimilili Municipality Board (0.00%), Gender and Culture (0.00%), Governor's and Deputy Governor's Offices (0.00%), County Assembly (0.00%), and Ward Based Project (0.00%);
- b) Departments that received more allocation beyond the CFSP ceiling were Health (34.15%), Finance and Economic Planning (18.67%), Office of the County Attorney (8.80%), Tourism and Environment (4.89%), and the Office of the County Secretary and ICT (3.62%); and
- c) Departments that received less allocation below the CFSP ceilings were Sanitation (96.65%), Youth and Sports (30.77%), Education and Vocational Training (23.73%), Roads and Public Works (10.01%), Lands, Urban and Physical Planning (8.40%), County Public Service Board (6.24%), Housing (5.91%), Trade, Energy and Industrialization (5.18%), Water and Natural Resources (5.13%), (Agriculture, Livestock, Fisheries, Irrigation and Cooperative Development (4.87%), and Bungoma Municipal Board (3.81%).

2.3 Pending Bills

The County Government has accumulated pending bills, as at 3rd of April 2025 amounting to Kshs. 3.8 billion as per the submission from the County treasury during the 1st supplementary budget: Recurrent Kshs. 1,094,407,199 and development Kshs.2,570,735,029. The status of appropriations towards pending bills so far is kshs. 1.3 billion as illustrated below .

The County Government has accumulated pending bills, as at 3rd of April 2025 amounting to Kshs. 3.8 billion as per the submission from the County treasury during the 1st supplementary

budget: Recurrent Kshs. 1,094,407,199 and development Kshs.2,570,735,029. The status of appropriations towards pending bills so far is kshs. 1.3 billion leaving a balance 2.5billion as illustrated below .

Annual budget FY 2024/25 (pension inclusive)	411,586,789
1st Sup. 2024/25	447,077,316
Annual FY 2025/26(Pension arrears inclusive)	504,117,074.00
Total	1,362,781,179

2.4 Summary of Ministry Allocations

The table below presents the distribution of resources across all departments in Bungoma County Government.

Departmental Allocation	Allocation	Ward Based	Total	Percentage
ALFIC	449,694,287	129,100,000	578,794,287	3.64%
Education and Vocational Training Centres	179,807,737	127,500,000	307,307,737	1.94%
Health and Sanitation	1,604,103,174	67,700,000	1,671,803,174	10.53%
Roads and Public Works	616,782,191	729,800,000	1,346,582,191	8.48%
Trade, Energy and Industrialization	329,420,860	77,300,000	406,720,860	2.56%
Lands, Housing, Urban and Physical Planning	773,375,430	27,500,000	800,875,430	5.04%
Tourism, Environment, Water and Natural Resources	1,215,213,136	191,100,000	1,406,313,136	8.86%

Departmental Allocation	Allocation	Ward Based	Total	Percentage
Gender, Culture, Youth and Sports	103,228,155	-	103,228,155	0.65%
Finance and Economic Planning	590,997,595	-	590,997,595	3.72%
Public Service Management and Administration	770,691,654	-	770,691,654	4.85%
Office of the County Secretary	6,375,953,304	-	6,375,953,304	40.15%
Governor's Office & DG's Office	256,113,700	-	256,113,700	1.61%
County Public Service Board	53,918,999	-	53,918,999	0.34%
County Assembly	1,212,107,539	-	1,212,107,539	7.63%
Grand Total	14,531,407,761	0	15,881,407,76	100.00%

The Office of the County Secretary receives the largest allocation at 40.15% of the total budget, followed by Health and Sanitation at 10.15%, Tourism, Environment, Water and Natural Resources at 8.86%, Roads and Public Works at 8.48%, County Assembly at 7.63%, and Lands, Housing, Urban and Physical Planning at 5.04%. These six units combined account for 80.68% of the total budget allocation.

Public Service Management and Administration also receive a significant portion at 4.85%, while Finance and Economic Planning, Agriculture, Livestock and Cooperative Development, Trade, Energy and Industrialization, Education and Vocational Training Centers, and the Office of The Governor are allocated between in excess of 1% to less of 5% of the total budget, respectively.

The County Public Service Board, and Gender, Culture, Youth and Sports each receive less than 1% of the total budget.

Note that the Office of the County Secretary combines all the personnel emoluments for the Executive wing of the County Government. This explains why it accounts for slightly above 40% of the total budget.

2.5 Local revenue streams

The following table shows the revenue projections for the FY 2025/26 compared to current year target.

Source	Approved annual budget FY 2024/25	Reduction	Revised 1st Sup.	Reduction/increase	Annual budget FY.2025/26
Health Facility AIA	1,063,647,395	415,558,274	648,089,121	646,980,902.00	1,295,070,023
Local Revenue	1,193,245,421	322,875,237	870,370,184	(199,312,736.00)	671,057,448
Total	2,256,892,816	738,433,511	1,518,459,305	447,668,166.00	1,966,127,471

1. The revenue projections for Bungoma County for the fiscal years 2024/2025 and 2025/2026 indicate a positive trend, with an overall increase of Kshs. 447,668,166 million from KSh 1,518,459,305(1st Sup) to KSh 1,966,127,471. The data shows opposing trajectories between the two revenue sources in the final budget:
2. Health Facility AIA follows an upward trajectory, increasing significantly from 1,063,647,395 in FY 2024/25 to 1,295,070,023 in FY 2025/26, representing a substantial growth of 646,980,902 (or approximately 21.8%).
3. Local Revenue follows a steep downward trajectory, dropping dramatically from 1,193,245,421 in FY 2024/25 to just 671,057,448 in FY 2025/26, representing a significant decrease of 43.8% as shown in the table below:

Revenue Source	2024/25	2025/26	Variance

Land Rates	163,814,018	58,316,975	(105,497,043)
Alcoholic Drinks Licenses	25,253,042	9,986,559	(15,266,483)
Single Business Permits	176,148,442	107,201,317	(68,947,125)
Application Fees	10,537,000	7,505,292	(3,031,708)
Renewal fees	15,348,870	10,479,582	(4,869,288)
Conservancy Fees	18,551,802	18,718,903	167,101
Fire Fighting	44,852,475	29,924,461	(14,928,014)
Advertisement Fees	48,957,759	32,054,602	(16,903,157)
Noise Emission Permit	2,273,388	1,319,980	(953,408)
Quarrying and Royalties	4,785,074	2,778,322	(2,006,752)
Food Hygiene Licenses	30,137,645	4,696,879	(25,440,766)
Car Parking Fees	19,593,151	11,376,226	(8,216,925)
Bodaboda Parking Fees	8,361,979	4,855,154	(3,506,825)
Burial Fees	124,000	71,997	(52,003)
House Rent	12,510,270	13,606,255	1,095,985
Registration of schools	4,205,000	2,441,518	(1,763,482)

Stadium Hire	3,773,830	1,087,607	(2,686,223)
Plan Approval	28,241,588	14,138,889	(14,102,699)
Inspection Fee	4,173,555	1,631,410	(2,542,145)
Occupational Permits	730,378	424,074	(306,304)
Ground Fees	5,365,838	3,115,527	(2,250,311)
Market Fees	80,110,046	46,513,704	(33,596,342)
Enclosed Bus Park Fee	65,362,848	73,957,268	8,594,420
Slaughter house Fees	20,954,007	7,069,445	(13,884,562)
Plot Transfer	454,672	263,993	(190,679)
Mabanga ATC-Hospitality and sale of farm produce	42,924,377	33,360,868	(9,563,509)
Impound Charges	2,706,094	1,571,219	(1,134,875)
Livestock Movement Permits	10,429,233	6,055,448	(4,373,785)
Cess	100,014,389	48,942,309	(51,072,080)
Market Stalls Rent	4,260,470	2,473,725	(1,786,745)
Stock Sales	15,596,617	9,055,749	(6,540,868)
Sale of Fertilizer	163,000,000	72,500,000	(90,500,000)

Weights and Measures	2,877,531	1,670,760	(1,206,771)
Bank Commissions	7,920,000	15,226,496	7,306,496
Imprest recovery	5,000,000	2,903,113	(2,096,887)
Physical Planning fees	334,351	194,132	(140,219)
Change of User Fees	196,410	114,040	(82,370)
Consent to charge	279,613	162,350	(117,263)
Survey fees	781,330	453,658	(327,672)
Cooperative Audit fees	3,029,367	1,758,919	(1,270,448)
Payroll product	273,022	158,523	(114,499)
Fisheries	5,523,366	1,631,410	(3,891,956)
Mabanga AMC: Hire of Machinery	5,000,000	2,719,017	(2,280,983)
Material testing	4,051,688	2,352,502	(1,699,186)
Salary Recovery	3,517,012	2,042,057	(1,474,955)
Hire of Machinery	4,866,853	543,803	(4,323,050)
Penalties	16,043,022	1,631,410	(14,411,612)
TOTAL	1,193,245,422	671,057,448	

CHAPTER THREE: WARD BASED PROJECTS

3.1 Budgetary Allocation

In the current budget proposal, it shows a total allocation of Kshs. 1,350,000,000, which translates to Kshs. 30,000,000 per ward. This is a significant increase to the 2025/26 budget by over Ksh. 225,000,000. It was an allocation of Ksh. 25,000,000 per ward. The breakdown of the budget per department has been provided as highlighted below:

SECTOR WBP FY 2024/25

No	Department/Sector Allocation	Total Allocation
1	Agriculture & Irrigation	30,500,000.00
2	Livestock & fisheries	98,600,000.00
3	Education & Vocational Training	127,500,000.00
4	Health & Sanitation	67,700,000.00
5	Roads & Infrastructure	729,800,000.00
6	Trade & Industrialization	77,300,000.00
7	Lands, Urban & Physical Planning	27,500,000.00
8	Water & Natural Resources	191,100,000.00
	Total	1,350,000,000.00

Note: The projects per ward are annexed on this report.

CHAPTER FOUR: DEPARTMENTAL ANALYSIS

4.1 Agriculture, Livestock, Fisheries, Irrigation and Cooperative Development

Department of Agriculture, Livestock, Fisheries, Irrigation and Cooperative Development has a budget allocation of ksh. 449,694,287 comprising of recurrent ksh. 43,058,405 and Development budget of ksh.406,635,882. Compared to the approved CFSP where the department of Agriculture, Livestock, Fisheries, Irrigation and Cooperative development has a proposed ceiling of ksh. 472,694,287 comprising of recurrent Ksh. 51,058,405 and development of ksh. 421,635,882, it is within the acceptable ceilings.

3.1.1 Revenue Projection For Fy 2025/26

The department will be funded by the local revenue, grants, and equitable share sources. The targeted local revenue is as detailed in the following table.

No.	Local generated Revenue target	Target FY 2024/25	Target FY 2025/26
1	Slaughter house Fees	20,954,007	22,001,707
2	Stock Sales	15,596,617	16,376,448
3	Fisheries	5,523,366	5,799,534
4	Mabanga AMC: Hire of Machinery	5,000,000	5,250,000
5	Mabanga ATC-Hospitality and sale of farm produce	42,924,377	45,070,596
6	Meat Inspection, Vaccinations, Licensing and AI	8,679,233	9,025,235
7	Livestock Movement Permits	1,750,000	1,837,500
8	Cess	100,014,389	105,015,108
9	Cooperative Audit fees	3,029,367	3,180,835
10	Sale of Fertilizers	163,000,000	171,150,000
	Sub-Total	366,471,355	384,706,963

*

Breakdown of Expenditure by Programmes and Sub Programmes

Note: Both recurrent and development expenditures are factored in this analysis.

AGRICULTURE AND IRRIGATION		ESTIMATES FOR 2025/2026
	Agriculture, Livestock, fisheries and co-operative development	
A	Headquarters	
	Utilities Supplies and Services	678,000
	Electricity Expenses	478,320

Water and Sewerage charges	199,680
Communication Supplies and Services	163,200
Internet services	91,200
Courier and Postal Services	72,000
Domestic Travel and Subsistence, and Other Transportation Costs	6,988,580
Travel Costs (Airlines, Bus, Railways)	1,072,000
Accommodation allowances	1,440,900
Daily Subsistence Allowances and accommodation	2,026,350
Field Allowance	1,393,500
Field Operation Allowance	1,055,830
Printing , Advertising and Information Supplies and Services	535,000
Publishing and Printing Services	300,000
Advertising, Awareness and Publicity Campaigns	140,000
Trade Shows and Exhibitions	95,000
Training Expenses	1,540,000
Hire of Training Facilities and Equipment	807,500

Tuition / training fees	732,500
Hospitality Supplies and Services	5,412,890
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,578,810
Boards, Committees, Conferences and Seminars	3,834,080
Insurance Costs	1,081,250
Plant, Equipment and Machinery Insurance	300,000
Motor Vehicle Insurance	781,250
Office and General Supplies and Services	869,205
General Office Supplies (papers, pencils, forms, small office equipment etc)	497,905
Supplies and Accessories for Computers and Printers	223,000
Sanitary and Cleaning Materials, Supplies and Services	148,300
Fuel Oil and Lubricants	1,309,400
Refined Fuels & Lubricants	1,309,400
Other Operating Expenses	82,100
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	82,100
Routine Maintenance - Vehicles and Other Transport Equipment	920,000

Maintenance Expenses - Motor Vehicles	920,000
Routine Maintenance - Other Assets	70,000
Maintenance of Computers, Software, and Networks (Inclusive of AWS)	70,000
Purchase of Office Furniture and General Equipment	490,000
Purchase of Computers, Printers and other IT Equipment	490,000
TOTAL RECURRENT H/Q	20,139,625
Development	
Other Capital grants and transfer (NAVCDP)	151,515,152
Purchase of Certified Crop Seed	67,500,000
Other Infrastructure and Civil Works (Supply of hostel and conference items and equipment at Mabanga ATC)	9,413,021
Supplier Credits	6,680,980
Purchase of Fertilizer	117,000,000
TOTAL DEVELOPMENT	352,109,153
TOTAL RECURRENT	20,139,625
TOTALS FOR H/Qs	372,248,778
B SUB COUNTIES	

	Field Operation Allowance- Subcounty Administrative Costs for Agriculture and Irrigation	700,000
	TOTALS FOR SUB COUNTIES	700,000
C	MABANGA ATC AND AMC	
	Agriculture, Livestock, fisheries and co-operative development	
	Utilities Supplies and Services	420,000
	Electricity Expenses	420,000
	Communication Supplies and Services	163,200
	Internet services	91,200
	Courier and Postal Services	72,000
	Domestic Travel and Subsistence, and Other Transportation Costs	447,300
	Travel Costs(Airlines,Bus,Railways)	90,000
	Daily Subsistance Allowances and accomodation	357,300
	Training Expenses	415,000
	Tuition / training fees	415,000
	Insurance Costs	516,000
	Plant, Equipment and Machinery Insurance	516,000

	Office and General Supplies and Services	
		462,807
	General Office Supplies	155,000
	Supplies and Accessories for Computers and Printers	173,900
	Sanitary and Cleaning Materials, Supplies and Services	133,907
	Fuel Oil and Lubricants	480,000
	Refined Fuels & Lubricants	480,000
	Other Operating Expenses	21,200
	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	21,200
	Routine Maintenance - Vehicles and Other Transport Equipment	520,000
	Maintenance Expenses - Motor Vehicles	520,000
	TOTAL MABANGA ATC AND AMC	3,445,507
	RECURRENT TOTALS	24,285,132
	DEVELOPMENT TOTALS	352,109,153
	GRAND TOTALS	376,394,285
C	COOPERATIVES DEVELOPMENT	
	Agriculture, Livestock, fisheries and co-operative development	

Utilities Supplies and Services	180,000
Electricity Expenses	60,000
Water and Sewerage charges	120,000
Communication Supplies and Services	151,200
Internet services	91,200
Courier and Postal Services	60,000
Domestic Travel and Subsistence, and Other Transportation Costs	2,125,000
Travel Costs (Airlines, Bus, Railways)	330,000
Accommodation allowances	537,600
Daily Subsistence Allowances and accommodation	1,100,600
Field Allowance	156,800
Printing, Advertising and Information Supplies and Services	281,000
Publishing and Printing Services	211,000
Advertising, Awareness and Publicity Campaigns	70,000
Training Expenses	388,500
Hire of Training Facilities and Equipment	100,000

Accommodation	143,500
Tuition / training fees	145,000
Hospitality Supplies and Services	1,338,790
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	396,400
Boards, Committees, Conferences and Seminars	942,390
Insurance Costs	139,500
Motor Vehicle Insurance	139,500
Office and General Supplies and Services	447,025
General Office Supplies (papers, pencils, forms, small office equipment etc)	296,325
Supplies and Accessories for Computers and Printers	60,000
Sanitary and Cleaning Materials, Supplies and Services	90,700
Fuel Oil and Lubricants	356,555
Refined Fuels & Lubricants	356,555
Other Operating Expenses	115,300
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	115,300
Routine Maintenance - Vehicles and Other Transport Equipment	367,500

Maintenance Expenses - Motor Vehicles	367,500
Routine Maintenance - Other Assets	60,000
Maintenance of Computers, Software, and Networks (Inclusive of AWS)	60,000
TOTAL RECURRENT H/Q	5,950,370
NET RECURRENT	5,950,370
Development	
Purchase of Certified Crop Seed	2,000,000
Supplies for Credit	6,308,166
TOTAL DEVELOPMENT	8,308,166
TOTAL RECURRENT	5,950,370
TOTALS FOR H/Qs	14,258,536
RECURRENT TOTALS	5,950,370
DEVELOPMENT TOTALS	8,308,166
GRAND TOTALS	14,258,536
D	LIVESTOCK AND FISHERIES
	Utilities Supplies and Services
	Electricity Expenses

Water and Sewerage charges	1,605,600
Communication Supplies and Services	91,000
Internet services	91,000
Courier and Postal Services	96,000
Domestic Travel and Subsistence, and Other Transportation Costs	1,966,805
Travel Costs(Airlines,Bus,Railways)	446,000
Accommodation allowances	422,000
Daily Subsistence Allowances and accommodation	721,360
Field Allowance	377,445
Printing , Advertising and Information Supplies and Services	255,500
Publishing and Printing Services	140,000
Advertising, Awareness and Publicity Campaigns	70,000
Trade Shows and Exhibitions	45,500
Training Expenses	1,045,500
Hire of Training Facilities and Equipment	50,000
Accommodation	483,000

Tuition / training fees	512,500
Hospitality Supplies and Services	2,341,860
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	677,400
Boards, Committees, Conferences and Seminars	1,664,460
Insurance Costs	697,500
Motor Vehicle Insurance	697,500
Specialised Materials and Supplies	544,829
Veterinarian Supplies and Materials	544,829
Office and General Supplies and Services	883,125
General Office Supplies (papers, pencils, forms, small office equipment etc)	494,825
Supplies and Accessories for Computers and Printers	240,000
Sanitary and Cleaning Materials, Supplies and Services	148,300
Fuel Oil and Lubricants	960,000
Refined Fuels & Lubricants	960,000
Other Operating Expenses	148,100
Bank charges	-

Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	148,100
Routine Maintenance - Vehicles and Other Transport Equipment	840,000
Maintenance Expenses - Motor Vehicles	840,000
Routine Maintenance - Other Assets	70,000
Maintenance of Computers, Software, and Networks	70,000
Purchase of Office Furniture and General Equipment	450,000
Purchase of Computers, Printers and other IT Equipment	450,000
TOTAL RECURRENT LIVESTOCK H/Q	12,822,903
NET RECURRENT	12,822,903
Development	
Supplies for Production	5,918,563
Veterinarian Supplies and Materials	5,800,000
Kenya Livestock Commercialization Project (KeLCoP)	34,500,000
TOTAL DEVELOPMENT	46,218,563
TOTAL RECURRENT	12,822,903
TOTALS FOR H/Qs	59,041,466
SUBCOUNTIES	

LIVESTOCK RECURRENT TOTALS	12,822,903
LIVESTOCK DEVELOPMENT TOTALS	46,218,563
LIVESTOCK GRAND TOTALS	59,041,466
RECURRENT TOTALS	43,058,405
DEVELOPMENT TOTALS	406,635,882
Gross Expenditure	449,694,287

The 2025/2026 budget allocations for Bungoma County's ALFIC Department reveal a strong emphasis on crop development, institutional capacity building, and livestock and fisheries management, reflecting the county's commitment to agricultural transformation and food security. Here's a breakdown of the key priority areas:

- a) Crop Development and Management (KSh 347M, 80% of total sector allocation):
This programme dominates the budget, with KSh 186.6M allocated to Crop Production and Productivity, underscoring efforts to boost yields and support farmers. The National Agricultural Value Chain Development Programme (NAVCDP) receives KSh 151.5M, highlighting a focus on value addition and market linkages. However, minimal allocations to Agribusiness (KSh 104K) and Soil and Water Management (KSh 330K) suggest gaps in addressing post-harvest losses and climate resilience.
- b) Livestock Development (KSh 39.7M):
The largest share here goes to Infrastructure Development (KSh 34.5M as grants), likely targeting abattoirs, feedlots, or veterinary facilities. Disease Control (KSh 3.6M) and Animal Breeding (KSh 1.2M) receive modest funding, indicating room for stronger investments in livestock health and genetic improvement.
- c) Institutional Development (KSh 32M):
Funds are directed to agricultural training centers like Mabanga ATC (KSh 11.3M) and Chwele Fish Farm (KSh 4.2M), aiming to enhance skills and aquaculture productivity. This aligns with long-term capacity-building goals.

d) Fisheries (KSh 1.7M) and Cooperatives (KSh 9.5M):

These sectors are underfunded, particularly fisheries, which receives only KSh 1.7M despite Bungoma's potential in aquaculture. Cooperatives focus on registration (KSh 1M) and financial support (KSh 2M), but lack dedicated agribusiness marketing funds.

HEALTH AND SANITATION

The department of Health has an allocation of Kshs. 1,604,103,174 comprising of recurrent Kshs. 1,520,639,373 and Kshs. 83,463,801 on development. This includes kshs.

1,295,070,023 for Hospital Facilities.

In the approved CFSP, the department was allocated Kshs. 1,195,493,972 with Kshs. 992,064,640 recurrent and Kshs. 203,429,332 on development translating to a gain of Kshs. 528,205,790 on recurrent and a loss of Kshs. 119,965,531 on development.

Health Administration

The sector has an allocated a total of kshs. 308,664, 208 comprising of Kshs. 225,200,407 recurrent and Kshs.83, 463,801 as development.

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

➤ Other capital grants and transfers kshs. 40,372,750 which includes the following:

- UNICEF kshs. 1,571,000
- DANIDA grant for universal Health care kshs. 13,698,750
- DANIDA CO FUNDING kshs. 17,703,000
- CHPs Kshs. 107,400,000
- UNFPA kshs. 7,400,000

Programmes and Projects

	Programmes and Projects	Estimates 2025/2026
A	Health Administration	
	Utilities Supplies and Services	1,200,200
	Electricity	1,100,000

Programmes and Projects	Estimates 2025/2026
Water and sewerage charges	100,200
Communication, Supplies and Services	625,594
Telephone, Telex, Facsimile and Mobile Phone Services	441,600
Internet Connections	183,994
Domestic Travel and Subsistence, and Other	
Transportation Costs	5,805,850
Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,800,000
Accommodation - Domestic Travel	1,100,000
Daily Subsistence Allowance	1,405,850
Field operational allowance	1,500,000
Printing , Advertising and Information Supplies and Services	1,233,744
Publishing and Printing Services	500,000
Subscriptions to Newspapers, Magazines and Periodicals	224,944
Advertising, Awareness and Publicity Campaigns	508,800
Trade Shows and Exhibitions	-
Training Expenses	3,920,757

Programmes and Projects	Estimates 2025/2026
Field Training Attachments COSECASA \$ ICU	2,520,757
Accommodation Allowance	800,000
Tuition Fees	600,000
Hospitality Supplies and Services	3,000,000
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,000,000
Boards, Committees, Conferences and Seminars	1,000,000
Insurance Costs	1,922,800
Motor Vehicle Insurance	1,922,800
Specialised Materials and Supplies	50,000,000
Medical Drugs	23,000,000
Dressings and Other Non-Pharmaceutical Medical Items	13,000,000
Laboratory Materials, Supplies and Small Equipment	10,000,000
Food and Rations	2,000,000
Purchase of Bedding and Linen	-
Purchase of X-Rays equipment and Supplies	2,000,000

Programmes and Projects	Estimates 2025/2026
Office and General Supplies and Services	404,800
General Office Supplies (papers, pencils, forms, small office equipment etc)	239,200
Supplies and Accessories for Computers and Printers	110,400
Sanitary and Cleaning Materials, Supplies and Services	55,200
Fuel Oil and Lubricants	2,380,000
Refined Fuels and Lubricants for Transport	1,700,000
Other Fuels (wood, charcoal, cooking gas)	680,000
Other Operating Expenses	3,000,000
Contracted Professional	2,000,000
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,000,000
Routine Maintenance - Vehicles and Other Transport Equipment	1,047,000
Maintenance Expenses - Motor Vehicles	1,047,000
Routine Maintenance - Other Assets	2,253,000
Maintenance of Buildings and Stations -- Non-Residential	2,000,000
Maintenance of Computers, Software, and Networks	253,000

	Programmes and Projects	Estimates 2025/2026
	Purchase of Office Furniture and General Equipment	668,400
	Purchase of Office Furniture and Fittings	440,000
	Purchase of Computers, Printers and other IT Equipment	228,400
	Other programmes	
	HEALTH TOTAL RECURRENT	225,234,895
B	Health Development	
	Supplier Credit- Development(No list provided)	20,500,000
	Completion of Sirisia Hospital Kshs.20M.	20,000,000
	Completion of ICU/Renal Block webuye	10,000,000
	Completion of Theatre at Bokoli	10,000,000
	Equipping of Morgue at Kimilili Hospital	11,500,000
	Medical Equipment for Cheptais Sub-County Hospital	11,463,801
	HEALTH DEVELOPMENT	83,463,801
	HEALTH TOTAL RECURRENT &DEV	308,698,696
C	Sanitation	
	Domestic Travel and Subsistence, and Other Transportation Costs	114,160
	Travel Costs (Airlines, Bus, Railways)	44,160
	Daily Subsistence Allowances and accommodation	70,000
	Printing , Advertising and Information Supplies and Services	45,600

Programmes and Projects		Estimates 2025/2026
	Trade Shows and Exhibitions	45,600
	Training Expenses	172,383
	Accomodation	50,500
	Tuition / training fees	18,540
	Field Training Attachments	103,343
	Office and General Supplies and Services	36,800
	Sanitary and cleaning materials,	36,800
	TOTAL SANITATION RECURRENT	368,943
	GRAND TOTAL HEALTH AND SANITATION	319,727,072
D	Public Health	
	Communication, Supplies and Services	552,771
	Telephone, Telex, Facsimile and Mobile Phone Services	552,771
	Domestic Travel and Subsistence, and Other Transportation Costs	5,266,022
	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	5,266,022
	Printing , Advertising and Information Supplies and Services	877,415

Programmes and Projects		Estimates 2025/2026
	Subscriptions to Legal documents	877,415
	Insurance Costs	350,966
	Motor Vehicle Insurance	350,966
	Specialised Materials and Supplies	9,476,080
	Fungicides, Insecticides and Sprays	8,774,148
	Laboratory fees	701,932
	Office and General Supplies and Services	2,590,304
	General Office Supplies (papers, pencils, forms, small office equipment etc)	786,339
	Supplies and Accessories for Computers and Printers	1,803,965
	Routine Maintenance - Vehicles and Other Transport Equipment	1,614,443
	Maintenance Expenses - Motor Vehicles	1,614,443
	Purchase of furniture	271,999
	Purchase of furniture	271,999
	TOTAL	21,000,000
E	Sanitation	

Programmes and Projects		Estimates 2025/2026
		868,114
Travel Costs (Airlines, Bus, Railways)		44,160
Daily Subsistence Allowances and accommodation		823,954
Printing, Advertising and Information Supplies and Services		65,240
Trade Shows and Exhibitions		65,240
Training Expenses		278,196
Accommodation		100,556
Tuition / training fees		74,296
Field Training Attachments		103,344
Office and General Supplies and Services		36,800
Sanitary and cleaning materials,		36,800
TOTAL		1,248,350
F	Bungoma County Referral Hospital	
	Utilities Supplies and Services	24,710,430
	Electricity	21,745,178

Programmes and Projects	Estimates 2025/2026
Water and sewerage charges	2,965,252
Communication, Supplies and Services	1,255,290
Telephone, Telex, Facsimile and Mobile Phone Services	830,270
Internet Connections	276,757
Courier and Postal Services	148,263
Domestic Travel and Subsistence, and Other Transportation Costs	9,884,172
Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,976,834
Accommodation - Domestic Travel	3,459,460
Daily Subsistence Allowance	4,447,877
Printing , Advertising and Information Supplies and Services	494,209
Publishing and Printing Services	494,209
Training Expenses	1,976,834
Accommodation Allowance	988,417
Tuition Fees	988,417
Hospitality Supplies and Services	4,942,086

Programmes and Projects	Estimates 2025/2026
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,976,834
Boards, Committees, Conferences and Seminars	2,965,252
Specialised Materials and Supplies	276,655,774
Medical Drugs	91,033,223
Dressings and Other Non-Pharmaceutical Medical Items	64,247,117
Fungicides, Insecticides and Sprays	791,253
Chemicals and Industrial Gases	9,884,172
Laboratory Materials, Supplies and Small Equipment	39,536,687
Food and Rations	52,383,396
Purchase of Uniforms and Clothing - Staff	1,976,834
Purchase of Uniforms and Clothing - Patients	3,953,669
Purchase of Bedding and Linen	4,942,086
Purchase of X-Rays Supplies	7,907,337
Office and General Supplies and Services	5,026,694
General Office Supplies (papers, pencils, forms, small office equipment etc)	1,482,626

Programmes and Projects	Estimates 2025/2026
Supplies and Accessories for Computers and Printers	494,209
Sanitary and Cleaning Materials, Supplies and Services	3,049,860
Fuel Oil and Lubricants	8,895,755
Refined Fuels and Lubricants for Transport	5,930,503
Other Fuels (wood, charcoal, cooking gas etc...)	2,965,252
Other Operating Expenses	6,571,393
Bank Service Commission and Charges	49,421
Medical Expenses(Patient files and cards)	3,459,460
Contracted Guards and Cleaning Services	2,568,303
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	494,209
Routine Maintenance - Vehicles and Other Transport Equipment	2,965,251.56
Maintenance Expenses - Motor Vehicles	2,965,252
Routine Maintenance - Other Assets	15,531,261.17
Maintenance of Plant, Machinery and Equipment (including lifts)	1,482,626
Maintenance of Office Furniture and Equipment	988,417

	Programmes and Projects	Estimates 2025/2026
	Maintenance of Medical and Dental Equipment	3,953,669
	Maintenance of Buildings and Stations -- Non-Residential	8,612,341
	Maintenance of Computers, Software, and Networks	494,209
	Purchase of Institutional equipment	1,976,834.37
	Purchase of Household and Institutional Appliances	1,976,834
	Purchase of Office Furniture and General Equipment	3,953,668.74
	Purchase of Office Furniture and Fittings	988,417
	Purchase of Computers, Printers and other IT Equipment	1,976,834
	Purchase of Airconditioners, Fans and Heating Appliances	988,417
	Purchase of Specialised Plant, Equipment and Machinery	6,141,297.91
	Purchase of ICT networking and Communications Equipment	6,141,298
	TOTAL	370,980,950
G	Webuye County Hospital	
	Utilities Supplies and Services	13,505,462.99
	Electricity	9,960,279
	Water and sewerage charges	3,545,184
	Communication, Supplies and Services	1,769,679.90

Programmes and Projects	Estimates 2025/2026
Telephone, Telex, Facsimile and Mobile Phone Services	827,210
Internet Connections	759,682
Courier and Postal Services	182,788
Domestic Travel and Subsistence, and Other Transportation Costs	5,064,548.62
Accommodation - Domestic Travel	1,688,183
Daily Subsistence Allowance	3,376,366
Printing , Advertising and Information Supplies and Services	1,772,592.02
Publishing and Printing Services	844,091
Subscriptions to Newspapers, Magazines and Periodicals	84,409
Advertising, Awareness and Publicity Campaigns	844,091
Hospitality Supplies and Services	4,220,457.19
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,266,137
Boards, Committees, Conferences and Seminars	2,954,320
Insurance Costs	1,688,182.87
Medical insurance	1,688,183
Specialised Materials and Supplies	229,252,915.57

Programmes and Projects	Estimates 2025/2026
Medical Drugs	78,162,867
Dressings and Other Non-Pharmaceutical Medical Items	54,021,852
Fungicides, Insecticides and Sprays	2,532,274
Chemicals and Industrial Gases	2,532,274
Laboratory Materials, Supplies and Small Equipment	25,322,743
Food and Rations	54,019,533
Purchase of Uniforms and Clothing - Staff	2,532,274
Purchase of Uniforms and Clothing - Patients	1,266,137
Purchase of Bedding and Linen	2,532,274
Purchase of X-Rays Supplies	6,330,686
Office and General Supplies and Services	4,220,457.19
General Office Supplies (papers, pencils, forms, small office equipment etc)	844,091
Supplies and Accessories for Computers and Printers	844,091
Sanitary and Cleaning Materials, Supplies and Services	2,532,274
Fuel Oil and Lubricants	5,655,412.63
Refined Fuels and Lubricants for Transport	4,389,275

Programmes and Projects	Estimates 2025/2026
Other Fuels (wood, charcoal, cooking gas etc...)	1,266,137
Other Operating Expenses	8,711,023.63
Bank Service Commission and Charges	101,291
Medical Expenses(Patient files and cards)	3,545,184
Contracted Guards and Cleaning Services	4,220,457
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	844,091
Routine Maintenance - Vehicles and Other Transport Equipment	3,376,365.75
Maintenance Expenses - Motor Vehicles	3,376,366
Routine Maintenance - Other Assets	17,303,874.46
Maintenance of Plant, Machinery and Equipment (including lifts)	1,688,183
Maintenance of Office Furniture and Equipment	2,110,229
Maintenance of Medical and Dental Equipment	7,596,823
Maintenance of Buildings and Stations -- Non-Residential	3,798,411
Maintenance of Computers, Software, and Networks	2,110,229
Purchase of Office Furniture and General Equipment	4,220,457.19
Purchase of Office Furniture and Fittings	1,266,137

Programmes and Projects		Estimates 2025/2026
	Purchase of Computers, Printers and other IT Equipment	1,688,183
	Purchase of Airconditioners, Fans and Heating Appliances	1,266,137
	TOTAL	300,761,430
H	Kimilili Sub County Hospital	
	Utilities Supplies and Services	3,359,454.91
	Electricity	2,838,976
	Water and sewerage charges	520,479
	Communication, Supplies and Services	790,181.65
	Telephone, Telex, Facsimile and Mobile Phone Services	447,260
	Internet Connections	319,254
	Courier and Postal Services	23,667
	Domestic Travel and Subsistence, and Other Transportation Costs	1,521,443.28
	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	236,581
	Accommodation - Domestic Travel	162,790
	Daily Subsistence Allowance	1,122,071
	Printing , Advertising and Information Supplies and Services	236,581.33

Programmes and Projects	Estimates 2025/2026
Publishing and Printing Services	236,581
Hospitality Supplies and Services	1,356,850.26
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	512,818
Boards, Committees, Conferences and Seminars	844,032
Specialised Materials and Supplies	47,727,185.51
Medical Drugs	22,227,379
Dressings and Other Non-Pharmaceutical Medical Items	11,660,080
Fungicides, Insecticides and Sprays	266,154
Chemicals and Industrial Gases	674,257
Laboratory Materials, Supplies and Small Equipment	6,984,782
Food and Rations	4,731,627
Purchase of Bedding and Linen	1,182,907
Office and General Supplies and Services	3,003,875.53
General Office Supplies (papers, pencils, forms, small office equipment etc)	823,664
Supplies and Accessories for Computers and Printers	490,343
Sanitary and Cleaning Materials, Supplies and Services	1,689,869

Programmes and Projects	Estimates 2025/2026
Fuel Oil and Lubricants	3,379,733.30
Refined Fuels and Lubricants for Transport	1,712,398
Other Fuels (wood, charcoal, cooking gas etc...)	1,667,335
Other Operating Expenses	2,335,170.40
Medical Expenses(Patient files and cards)	1,194,172
Contracted Guards and Cleaning Services	1,140,998
Routine Maintenance - Vehicles and Other Transport Equipment	1,064,615.99
Maintenance Expenses - Motor Vehicles	1,064,616
Routine Maintenance - Other Assets	12,269,229.51
Maintenance of Plant, Machinery and Equipment (including lifts)	2,338,775
Maintenance of Office Furniture and Equipment	236,581
Maintenance of Medical and Dental Equipment	4,609,787
Maintenance of Buildings and Stations -- Non-Residential	4,752,872
Maintenance of Computers, Software, and Networks	331,214
Purchase of Institutional equipment	
Purchase of Household and Institutional Appliances	473,275

Programmes and Projects		Estimates 2025/2026
	Purchase of Specialised Plant, Equipment and Machinery	709,753.01
	Purchase of ICT networking and Communications Equipment	709,753
	TOTAL	78,227,350
J	Mt Elgon Sub County Hospital	
	Utilities Supplies and Services	1,380,887.08
	Electricity	1,104,951
	Water and sewerage charges	275,936
	Communication, Supplies and Services	289,214.22
	Telephone, Telex, Facsimile and Mobile Phone Services	156,281
	Internet Connections	51,605
	Courier and Postal Services	81,328
	Domestic Travel and Subsistence, and Other Transportation Costs	465,588.09
	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	146,874
	Accommodation - Domestic Travel	158,569
	Daily Subsistence Allowance	160,145
	Printing , Advertising and Information Supplies and Services	143,827.58

Programmes and Projects	Estimates 2025/2026
Publishing and Printing Services	143,828
Hospitality Supplies and Services	826,053.58
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	270,310
Boards, Committees, Conferences and Seminars	555,743
Specialised Materials and Supplies	22,303,211.04
Medical Drugs	9,157,687
Dressings and Other Non-Pharmaceutical Medical Items	4,649,248
Fungicides, Insecticides and Sprays	77,487
Chemicals and Industrial Gases	429,037
Laboratory Materials, Supplies and Small Equipment	3,205,551
Food and Rations	2,994,357
Purchase of Uniforms and Clothing - Staff	434,708
Purchase of Bedding and Linen	661,500
Purchase of X-Rays Supplies	693,635
Office and General Supplies and Services	1,044,834.79
General Office Supplies (papers, pencils, forms, small office equipment etc)	381,403

Programmes and Projects	Estimates 2025/2026
Supplies and Accessories for Computers and Printers	230,586
Sanitary and Cleaning Materials, Supplies and Services	432,847
Fuel Oil and Lubricants	1,084,579.66
Refined Fuels and Lubricants for Transport	653,638
Other Fuels (wood, charcoal, cooking gas etc...)	430,942
Other Operating Expenses	487,943.22
Bank Service Commission and Charges	13,497
Medical Expenses(Patient files and cards)	474,446
Routine Maintenance - Vehicles and Other Transport Equipment	844,100.41
Maintenance Expenses - Motor Vehicles	844,100
Routine Maintenance - Other Assets	3,194,972.48
Maintenance of Plant, Machinery and Equipment (including lifts)	445,091
Maintenance of Office Furniture and Equipment	113,214
Maintenance of Medical and Dental Equipment	875,010
Maintenance of Buildings and Stations -- Non-Residential	1,529,181
Maintenance of Computers, Software, and Networks	232,476

Programmes and Projects		Estimates 2025/2026
	Purchase of Institutional equipment	144,969.75
	Purchase of Household and Institutional Appliances	144,970
	Purchase of Office Furniture and General Equipment	420,383.45
	Purchase of Office Furniture and Fittings	274,062
	Purchase of Computers, Printers and other IT Equipment	146,321
	Purchase of Specialised Plant, Equipment and Machinery	774,874.66
	Purchase of ICT networking and Communications Equipment	774,875
	TOTAL	33,405,440
K	Naitiri Subcounty Hospital	
	Utilities Supplies and Services	1,907,795.56
	Electricity	965,323
	Water and sewerage charges	302,860
	Communication, Supplies and Services	222,766.96
	Telephone, Telex, Facsimile and Mobile Phone Services	194,078
	Internet Connections	222,767
	Domestic Travel and Subsistence, and Other Transportation Costs	808,794.57
	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	194,078

Programmes and Projects	Estimates 2025/2026
Accommodation - Domestic Travel	262,595
Daily Subsistence Allowance	352,121
Printing , Advertising and Information Supplies and Services	417,032.55
Publishing and Printing Services	417,033
Hospitality Supplies and Services	993,419.00
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	496,710
Boards, Committees, Conferences and Seminars	496,710
Specialised Materials and Supplies	32,772,240.44
Medical Drugs	11,706,101
Dressings and Other Non-Pharmaceutical Medical Items	8,476,446
Fungicides, Insecticides and Sprays	1,687,626
Chemicals and Industrial Gases	1,687,626
Laboratory Materials, Supplies and Small Equipment	5,484,786
Food and Rations	3,375,253
Purchase of Bedding and Linen	354,401
Office and General Supplies and Services	476,687.17

Programmes and Projects		Estimates 2025/2026
General Office Supplies (papers, pencils, forms, small office equipment etc)		199,004
Sanitary and Cleaning Materials, Supplies and Services		277,683
Fuel Oil and Lubricants		952,917.56
Refined Fuels and Lubricants for Transport		757,151
Other Fuels (wood, charcoal, cooking gas etc...)		195,766
Other Operating Expenses		746,386.72
Medical Expenses(Patient files and cards)		746,387
Routine Maintenance - Vehicles and Other Transport Equipment		683,490.15
Maintenance Expenses - Motor Vehicles		683,490
Routine Maintenance - Other Assets		1,474,628.24
Maintenance of Plant, Machinery and Equipment (including lifts)		254,695
Maintenance of Office Furniture and Equipment		228,605
Maintenance of Medical and Dental Equipment		202,516
Maintenance of Computers, Software, and Networks		788,813
TOTAL		41,456,159
L	BUMULA SUB COUNTY HOSPITAL	

Programmes and Projects	Estimates 2025/2026
Utilities Supplies and Services	2,104,860
Electricity	1,260,559
Water and sewerage charges	844,301
Communication, Supplies and Services	236,613
Telephone, Telex, Facsimile and Mobile Phone Services	149,056
Internet Connections	87,557
Domestic Travel and Subsistence, and Other Transportation Costs	1,074,660
Travel Costs (airlines, bus, railway, mileage allowances, etc.)	177,199
Accommodation - Domestic Travel	21,889
Daily Subsistence Allowance	875,572
Printing , Advertising and Information Supplies and Services	250,163
Publishing and Printing Services	250,163
Hospitality Supplies and Services	1,021,500
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	354,398
Boards, Committees, Conferences and Seminars	667,102

Programmes and Projects	Estimates 2025/2026
Specialised Materials and Supplies	33,862,680
Medical Drugs	12,348,921
Dressings and Other Non-Pharmaceutical Medical Items	7,446,067
Fungicides, Insecticides and Sprays	603,519
Chemicals and Industrial Gases	255,842
Laboratory Materials, Supplies and Small Equipment	4,379,648
Food and Rations	4,690,563
Purchase of Uniforms and Clothing - Staff	1,636,485
Purchase of Bedding and Linen	2,501,634
Office and General Supplies and Services	475,773
General Office Supplies (papers, pencils, forms, small office equipment etc)	213,102
Sanitary and Cleaning Materials, Supplies and Services	262,672
Fuel Oil and Lubricants	728,809
Refined Fuels and Lubricants for Transport	383,584
Other Fuels (wood, charcoal, cooking gas etc...)	345,225

Programmes and Projects		Estimates 2025/2026
	Other Operating Expenses	487,439
	Bank Service Commission and Charges	46,180
	Medical Expenses(Patient files and cards)	441,259
	Routine Maintenance - Vehicles and Other Transport Equipment	1,459,286
	Maintenance Expenses - Motor Vehicles	1,459,286
	Routine Maintenance - Other Assets	2,029,682
	Maintenance of Office Furniture and Equipment	104,235
	Maintenance of Buildings and Stations -- Non-Residential	1,834,531
	Maintenance of Computers, Software, and Networks	90,916
	Purchase of Office Furniture and General Equipment	518,178
	Purchase of Office Furniture and Fittings	181,831
	Purchase of Computers, Printers and other IT Equipment	242,767
	Purchase of Airconditioners, Fans and Heating Appliances	93,580
	TOTAL	44,249,645
M	CHWELE SUB COUNTY HOSPITAL	
	Utilities Supplies and Services	1,750,566.70

Programmes and Projects	Estimates 2025/2026
Electricity	1,514,004
Water and sewerage charges	236,563
Communication, Supplies and Services	324,048.82
Telephone, Telex, Facsimile and Mobile Phone Services	157,709
Internet Connections	36,569
Courier and Postal Services	129,771
Domestic Travel and Subsistence, and Other	
Transportation Costs	1,151,273.59
Travel Costs (airlines, bus, railway, mileage allowances, etc.)	157,709
Accommodation - Domestic Travel	283,876
Daily Subsistence Allowance	709,689
Hospitality Supplies and Services	1,602,320.51
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	788,544
Boards, Committees, Conferences and Seminars	813,777
Specialised Materials and Supplies	30,792,625.92
Medical Drugs	14,509,201

Programmes and Projects	Estimates 2025/2026
Dressings and Other Non-Pharmaceutical Medical Items	6,150,640
Fungicides, Insecticides and Sprays	157,709
Chemicals and Industrial Gases	189,250
Laboratory Materials, Supplies and Small Equipment	4,163,510
Food and Rations	4,644,522
Purchase of Uniforms and Clothing - Staff	157,709
Purchase of Uniforms and Clothing - Patients	
Purchase of Bedding and Linen	630,835
Purchase of X-Rays Supplies	189,250
Office and General Supplies and Services	960,130.64
General Office Supplies (papers, pencils, forms, small office equipment etc)	315,417
Supplies and Accessories for Computers and Printers	250,441
Sanitary and Cleaning Materials, Supplies and Services	394,272
Fuel Oil and Lubricants	1,703,254.08
Refined Fuels and Lubricants for Transport	1,450,920

	Programmes and Projects	Estimates 2025/2026
	Other Fuels (wood, charcoal, cooking gas etc...)	252,334
	Other Operating Expenses	788,543.56
	Medical Expenses(Patient files and cards)	788,544
	Routine Maintenance - Vehicles and Other Transport	
	Equipment	567,751.36
	Maintenance Expenses - Motor Vehicles	567,751
	Routine Maintenance - Other Assets	1,338,631.54
	Maintenance of Plant, Machinery and Equipment (including lifts)	189,250
	Maintenance of Medical and Dental Equipment	203,129
	Maintenance of Buildings and Stations -- Non-Residential	946,252
	Purchase of Institutional equipment	315,496.28
	Purchase of Household and Institutional Appliances	315,496
	Purchase of Office Furniture and General Equipment	331,188.29
	Purchase of Office Furniture and Fittings	
	Purchase of Computers, Printers and other IT Equipment	331,188
	Purchase of Specialised Plant, Equipment and Machinery	157,708.71

Programmes and Projects		Estimates 2025/2026
	Purchase of ICT networking and Communications Equipment	157,709
	TOTAL	41,783,540
N	SIRISIA SUB COUNTY HOSPITAL	
	Utilities Supplies and Services	1,062,725.22
	Electricity	956,453
	Water and sewerage charges	106,273
	Communication, Supplies and Services	414,462.83
	Telephone, Telex, Facsimile and Mobile Phone Services	212,545
	Internet Connections	148,782
	Courier and Postal Services	53,136
	Domestic Travel and Subsistence, and Other Transportation Costs	608,211.46
	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	183,121
	Daily Subsistence Allowance	425,090
	Printing , Advertising and Information Supplies and Services	106,272.52
	Publishing and Printing Services	106,273

Programmes and Projects	Estimates 2025/2026
Training Expenses	159,408.78
Accommodation Allowance	159,409
Hospitality Supplies and Services	1,221,071.27
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	530,300
Boards, Committees, Conferences and Seminars	690,771
Specialised Materials and Supplies	30,447,077.46
Medical Drugs	14,878,153
Dressings and Other Non-Pharmaceutical Medical Items	6,801,441
Fungicides, Insecticides and Sprays	318,818
Chemicals and Industrial Gases	106,273
Laboratory Materials, Supplies and Small Equipment	3,081,903
Food and Rations	4,038,356
Purchase of Uniforms and Clothing - Staff	159,409
Purchase of Bedding and Linen	637,635
Purchase of X-Rays Supplies	425,090

Programmes and Projects	Estimates 2025/2026
Office and General Supplies and Services	1,062,725.22
General Office Supplies (papers, pencils, forms, small office equipment etc)	531,363
Sanitary and Cleaning Materials, Supplies and Services	531,363
Fuel Oil and Lubricants	1,647,224.09
Refined Fuels and Lubricants for Transport	1,487,815
Other Fuels (wood, charcoal, cooking gas etc...)	159,409
Other Operating Expenses	850,180.17
Bank Service Commission and Charges	53,136
Medical Expenses(Patient files and cards)	584,499
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	212,545
Routine Maintenance - Vehicles and Other Transport Equipment	584,498.87
Maintenance Expenses - Motor Vehicles	584,499
Routine Maintenance - Other Assets	2,445,330.72
Maintenance of Plant, Machinery and Equipment (including lifts)	107,335
Maintenance of Office Furniture and Equipment	212,545

Programmes and Projects		Estimates 2025/2026
	Maintenance of Medical and Dental Equipment	1,168,998
	Maintenance of Buildings and Stations -- Non-Residential	850,180
	Maintenance of Computers, Software, and Networks	106,273
	Purchase of Household and Institutional Appliances	212,545
	Purchase of Office Furniture and General Equipment	212,545.04
	Purchase of Office Furniture and Fittings	212,545
	Purchase of Specialised Plant, Equipment and Machinery	1,445,306.29
	Purchase of Fire fighting Vehicles and Equipment	159,409
	Purchase of Medical and Dental Equipment	1,285,898
	TOTAL	42,479,585
O	CHEPTAIS SUB COUNTY HOSPITAL	
	Utilities Supplies and Services	1,536,988.80
	Electricity	1,178,386
	Water and sewerage charges	358,603
	Communication, Supplies and Services	360,911.14

Programmes and Projects	Estimates 2025/2026
Telephone, Telex, Facsimile and Mobile Phone Services	174,540
Internet Connections	150,662
Courier and Postal Services	35,709
Domestic Travel and Subsistence, and Other Transportation Costs	521,078.82
Accommodation - Domestic Travel	893
Daily Subsistence Allowance	520,186
Printing , Advertising and Information Supplies and Services	219,037.00
Publishing and Printing Services	62,490
Subscriptions to Newspapers, Magazines and Periodicals	13,712
Advertising, Awareness and Publicity Campaigns	142,835
Hospitality Supplies and Services	1,435,488.68
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	392,795
Boards, Committees, Conferences and Seminars	1,042,693
Specialised Materials and Supplies	34,165,239.49
Medical Drugs	16,974,789

Programmes and Projects	Estimates 2025/2026
Dressings and Other Non-Pharmaceutical Medical Items	6,561,942
Fungicides, Insecticides and Sprays	2,588,879
Chemicals and Industrial Gases	171,402
Laboratory Materials, Supplies and Small Equipment	3,463,741
Food and Rations	3,657,193
Purchase of Uniforms and Clothing - Staff	300,935
Purchase of Bedding and Linen	446,358
Office and General Supplies and Services	1,903,986.48
General Office Supplies (papers, pencils, forms, small office equipment etc)	438,145
Sanitary and Cleaning Materials, Supplies and Services	1,465,841
Fuel Oil and Lubricants	3,311,979.49
Refined Fuels and Lubricants for Transport	2,142,520
Other Fuels (wood, charcoal, cooking gas etc...)	1,169,459
Other Operating Expenses	2,842,965.70
Bank Service Commission and Charges	42,850

Programmes and Projects		Estimates 2025/2026
	Medical Expenses(Patient files and cards)	2,800,115
	Routine Maintenance - Vehicles and Other Transport Equipment	982,211.71
	Maintenance Expenses - Motor Vehicles	982,212
	Routine Maintenance - Other Assets	2,321,599.42
	Maintenance of Plant, Machinery and Equipment (including lifts)	80,345
	Maintenance of Office Furniture and Equipment	178,543
	Maintenance of Medical and Dental Equipment	1,785,434
	Maintenance of Buildings and Stations -- Non-Residential	277,278
	Purchase of Office Furniture and General Equipment	633,828.96
	Purchase of Office Furniture and Fittings	535,630
	Purchase of Computers, Printers and other IT Equipment	98,199
	Purchase of Specialised Plant, Equipment and Machinery	4,999,214
	Purchase of ICT networking and Communications Equipment	4,999,214
	TOTAL	55,234,530
P	BOKOLI SUBCOUNTY HOSPITAL	

Programmes and Projects	Estimates 2025/2026
Utilities Supplies and Services	3,097,814.60
Electricity	2,252,766
Water and sewerage charges	845,049
Communication, Supplies and Services	538,861.63
Telephone, Telex, Facsimile and Mobile Phone Services	135,166
Internet Connections	360,443
Courier and Postal Services	43,253
Domestic Travel and Subsistence, and Other	
Transportation Costs	4,476,674.11
Travel Costs (airlines, bus, railway, mileage allowances, etc.)	901,106
Accommodation - Domestic Travel	991,217
Daily Subsistence Allowance	2,584,351
Printing , Advertising and Information Supplies and Services	362,695.33
Publishing and Printing Services	360,443
Subscriptions to Newspapers, Magazines and Periodicals	2,253
Hospitality Supplies and Services	5,406,638.45

Programmes and Projects	Estimates 2025/2026
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,802,213
Boards, Committees, Conferences and Seminars	3,604,426
Specialised Materials and Supplies	29,263,430.60
Medical Drugs	14,552,868
Dressings and Other Non-Pharmaceutical Medical Items	4,951,580
Fungicides, Insecticides and Sprays	1,937,379
Chemicals and Industrial Gases	1,063,306
Laboratory Materials, Supplies and Small Equipment	2,432,987
Food and Rations	3,874,758
Purchase of Bedding and Linen	450,553
Office and General Supplies and Services	2,252,766.02
General Office Supplies (papers, pencils, forms, small office equipment etc)	1,351,660
Sanitary and Cleaning Materials, Supplies and Services	901,106
Fuel Oil and Lubricants	5,181,361.85
Refined Fuels and Lubricants for Transport	4,280,255

	Programmes and Projects	Estimates 2025/2026
	Other Fuels (wood, charcoal, cooking gas etc...)	901,106
	Other Operating Expenses	901,106.41
	Medical Expenses(Patient files and cards)	901,106
	Routine Maintenance - Vehicles and Other Transport Equipment	1,351,659.61
	Maintenance Expenses - Motor Vehicles	1,351,660
	Routine Maintenance - Other Assets	3,289,038.39
	Maintenance of Plant, Machinery and Equipment (including lifts)	315,387
	Maintenance of Office Furniture and Equipment	901,106
	Maintenance of Medical and Dental Equipment	225,277
	Maintenance of Buildings and Stations -- Non-Residential	1,576,936
	Maintenance of Computers, Software, and Networks	270,332
	Purchase of Office Furniture and General Equipment	1,126,383.01
	Purchase of Computers, Printers and other IT Equipment	1,126,383
	TOTAL BOKOLI SUB HOSPITAL	57,248,430
Q	SINOKO SUB COUNTY HOSPITAL	

Programmes and Projects	Estimates 2025/2026
Utilities Supplies and Services	582,470.73
Electricity	407,730
Water and sewerage charges	174,741
Communication, Supplies and Services	104,844.73
Telephone, Telex, Facsimile and Mobile Phone Services	81,546
Courier and Postal Services	23,299
Domestic Travel and Subsistence, and Other Transportation Costs	163,091.80
Travel Costs (airlines, bus, railway, mileage allowances, etc.)	116,494
Daily Subsistence Allowance	46,598
Hospitality Supplies and Services	314,534
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	81,546
Boards, Committees, Conferences and Seminars	232,988
Specialised Materials and Supplies	4,634,783.65
Medical Drugs	1,959,199
Dressings and Other Non-Pharmaceutical Medical Items	875,751

Programmes and Projects	Estimates 2025/2026
Fungicides, Insecticides and Sprays	58,247
Chemicals and Industrial Gases	34,948
Laboratory Materials, Supplies and Small Equipment	629,068
Food and Rations	990,200
Purchase of Uniforms and Clothing - Staff	34,948
Purchase of Bedding and Linen	52,422
Office and General Supplies and Services	345,754.62
General Office Supplies (papers, pencils, forms, small office equipment etc)	205,962
Sanitary and Cleaning Materials, Supplies and Services	139,793
Fuel Oil and Lubricants	1,069,416.26
Refined Fuels and Lubricants for Transport	661,687
Other Fuels (wood, charcoal, cooking gas etc...)	407,730
Other Operating Expenses	137,463.09
Bank Service Commission and Charges	20,969
Medical Expenses(Patient files and cards)	116,494

Programmes and Projects		Estimates 2025/2026
Routine Maintenance - Vehicles and Other Transport Equipment		232,988.29
Maintenance Expenses - Motor Vehicles		232,988
Routine Maintenance - Other Assets		862,056.68
Maintenance of Plant, Machinery and Equipment (including lifts)		58,247
Maintenance of Office Furniture and Equipment		23,299
Maintenance of Medical and Dental Equipment		58,247
Maintenance of Buildings and Stations -- Non-Residential		664,017
Maintenance of Computers, Software, and Networks		58,247
Purchase of Institutional equipment		81,545.90
Purchase of Household and Institutional Appliances		81,546
Purchase of Office Furniture and General Equipment		159,548.05
Purchase of Office Furniture and Fittings		159,548
TOTAL		8,688,498
R	PRIMARY HEALTH CARE	
	Utilities Supplies and Services	9,848,484.85
	Electricity	7,575,758

Programmes and Projects	Estimates 2025/2026
Water and sewerage charges	2,272,727
Communication, Supplies and Services	2,254,515.15
Telephone, Telex, Facsimile and Mobile Phone Services	1,799,242
Internet Connections	417,394
Courier and Postal Services	37,879
Domestic Travel and Subsistence, and Other Transportation Costs	10,984,848.48
Travel Costs (airlines, bus, railway, mileage allowances, etc.)	8,712,121
Daily Subsistence Allowance	2,272,727
Printing , Advertising and Information Supplies and Services	5,681,818.18
Publishing and Printing Services	5,681,818
Hospitality Supplies and Services	11,931,818.18
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	6,628,788
Boards, Committees, Conferences and Seminars	5,303,030
Specialised Materials and Supplies	130,863,636.36
Medical Drugs	37,878,788

Programmes and Projects	Estimates 2025/2026
Dressings and Other Non-Pharmaceutical Medical Items	47,348,485
Fungicides, Insecticides and Sprays	11,363,636
Chemicals and Industrial Gases	181,818
Laboratory Materials, Supplies and Small Equipment	28,409,091
Purchase of Uniforms and Clothing - Staff	5,681,818
Office and General Supplies and Services	10,227,272.73
General Office Supplies (papers, pencils, forms, small office equipment etc)	2,840,909
Supplies and Accessories for Computers and Printers	1,704,545
Sanitary and Cleaning Materials, Supplies and Services	5,681,818
Fuel Oil and Lubricants	9,469,696.97
Refined Fuels and Lubricants for Transport	7,575,758
Other Fuels (wood, charcoal, cooking gas etc...)	1,893,939
Other Operating Expenses	3,851,545.45
Bank Service Commission and Charges	95,864
Medical Expenses(Patient files and cards)	3,755,682

Programmes and Projects		Estimates 2025/2026
Routine Maintenance - Vehicles and Other Transport Equipment		2,840,909.09
Maintenance Expenses - Motor Vehicles		2,840,909
Routine Maintenance - Other Assets		2,045,454.55
Maintenance of Office Furniture and Equipment		189,394
Maintenance of Buildings and Stations -- Non-Residential		1,856,061
TOTAL		200,000,000
Gross Expenditure		1,615,242,629
AIA		1,295,515,557
Net Expenditure		319,727,072

4.2 Tourism, Environment, Water And Natural Resources.

REVENUE PROJECTION FOR FY 2025/26

The department will be funded from the sources below:

The department will be funded as follows;

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

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

No.	Local generated Revenue target	Target FY 2024/25	Target FY 2025/26
1	Conservancy Fees	18,551,802	19,479,392

2	Noise Emission Permit	2,273,388	2,387,057
3	Quarrying and Royalties	4,785,074	5,024,328
	Sub-Total	25,610,264	26,890,777

Budget Analysis: Programmes and Project

	Programme and Projects	Estimates 2025/2026
A	Tourism and Environment	
	Communication Supplies and Services	368,000
	Telephone, Telex, Facsimile and Mobile Phone Services	266,240
	Internet Connections	96,000
	Courier and Postal Services	5,760
	Domestic Travel and Subsistence, and Other Transportation Costs	1,280,106
	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	380,106
	Accommodation - Domestic Travel	300,000
	Daily Subsistence Allowance	300,000
	Field Allowance	300,000
	Printing , Advertising and Information Supplies and Services	421,142
	Subscriptions to Newspapers, Magazines and Periodicals	21,142
	Advertising, Awareness and Publicity Campaigns	400,000
	Training Expenses	2,154,709
	Accommodation Allowance	1,054,709
	Tuition Fees	1,100,000
	Hospitality Supplies and Services	1,400,000
	Catering Services	400,000
	National Celebrations	1,000,000
	Plant Insurance	200,000
	Motor vehicle insurance	200,000
	Office and General Supplies and Services	907,414
	General Office Supplies	850,000

Sanitary and Cleaning Materials	57,414
Fuel Oil and Lubricants	3,000,000
Refined Fuels and Lubricants for Transport	3,000,000
Other Operating Expenses	350,892,665
Contracted Guards and Cleaning Services	350,836,825
Professional Membership Fees	55,840
Routine Maintenance - Vehicles and Other Transport Equipment	2,500,000
Maintenance Expenses - Motor Vehicles	2,500,000
Routine Maintenance - Other Assets	1,315,739
Maintenance of office furniture and equipment	40,000
Maintenance of Buildings and stations non-residential	40,000
Supplies and Accessories for computers and printers	1,195,739
Maintenance of computers, software and networks	40,000
Other Transfers	14,000,000
Other current transfers, Grants(CCIS) Institutional support	11,000,000
Other current transfers-other (CCCU budget)	3,000,000
TOTAL RECURRENT	378,439,774
NET RECURRENT	378,439,774
Other capital Grants and Transfers(climate change co funding)	91,000,000
Other capital Grants and Transfers(climate change grant)	153,488,888
✓ Upgrading of boreholes to solar system	
✓ Construction of roof catchment	
✓ Protection of water springs	
✓ Institutional greening	
✓ Rehabilitation of degraded landscapes	
✓ Farm forestry	
✓ Establishment of tree nurseries	
✓ Promotion of nature-based enterprises	
✓ Rehabilitation of dams/water pans	
	Activities for the Climate change grant.

	<ul style="list-style-type: none"> ✓ Conservation Agriculture (composting, zero/minimum tillage, IPM) ✓ Small scale irrigation system ✓ Fruit Tree Farming (Hass Avocado) ✓ Fish farming ✓ Establishment of fodder banks ✓ Promotion of Zero grazing ✓ Installation of Solar Street lights ✓ Promotion of Biogas ✓ Promotion of energy saving technologies ✓ Promotion of clean source of power ✓ Installation of solar flood lights ✓ Solarization of health facilities ✓ Monitoring and evaluation activities, Environmental social impact assessment, field supervision, validation of proposals, reporting (Administrative cost) 	
	TOTAL DEVELOPMENT	244,488,888
	Gross Expenditure	622,928,662
B	Water And Natural Resources	
	Utilities Supplies and Services	30,030,000
	Electricity	30,000
	Water and Sewarage expenses(BWASCO)	30,000,000
	Communication Supplies and Services	640,000
	Telephone, Telex, Facsimile and Mobile Phone Services	400,000
	Internet Connections	120,000
	Courier and Postal Services	120,000
	Domestic Travel and Subsistence, and Other Transportation Costs	300,000
	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	300,000
	Printing , Advertising and Information Supplies and Services	336,211

Subscriptions to Newspapers, Magazines and Periodicals	36,211
Advertising, Awareness and Publicity Campaigns	300,000
Training Expenses	1,657,223
Accommodation Allowance	657,223
Tuition Fees	1,000,000
Hospitality Supplies and Services	600,000
Catering Services	600,000
Plant Insurance	1,400,000
Plant, Equipment and Machinery Insurance	1,400,000
Office and General Supplies and Services	442,240
General Office Supplies	400,000
Sanitary and Cleaning Materials	42,240
Fuel Oil and Lubricants	2,500,000
Refined Fuels and Lubricants for Transport	2,500,000
Other Operating Expenses	120,000
Professional Membership Fees	120,000
Routine Maintenance - Vehicles and Other Transport	
Equipment	1,500,000
Maintenance Expenses - Motor Vehicles	1,500,000
Routine Maintenance - Other Assets	790,000
Maintenance of office furniture and equipment	40,000
maintenance of civil works	750,000
Prefeasibility and appraisal	5,000,000
Prefeasibility and appraisal (KOICA FUNDING)	5,000,000
TOTAL RECURRENT	45,315,674
NET RECURRENT	45,315,674
purchase of workshop tools,spares and small equipments(drilling tools and accessories,borehole casing)	18,392,019
Supplier credit	20,576,781
Other capital Grants (KOICA)	500,000,000

Other infrastructure and Civil works(Storm water drainage system)	8,000,000
TOTAL DEVELOPMENT	546,968,800
TOTAL	592,284,474
Gross Expenditure	1,215,213,136

4.3 Education And Vocational Training Cente

The department of Education has an allocated ceiling of Ksh.235,748,986 comprising of Ksh. 96,495,952 recurrent and Ksh. 139,253,034 as development. This is higher from the approved budget of Ksh. 179,807,737 (recurrent - Kshs. 75,495,953 and Kshs. 104,311,784 development).

The local revenue attributable to the Department is fees generated from registration of schools and has a target of Kshs. 4,415,250 and as such the department shall heavily rely on exchequer to fund the budget.

Among the major projects and activities that the department proposes are as indicated below;

TITLE	Estimates 2025/2026
Utilities Supplies and Services	150,000.00
Electricity	150,000.00
Communication, Supplies and Services	265,000.00
Telephone, Telex, Facsimile and Mobile Phone Services	265,000.00
Domestic Travel and Subsistence, and Other Transportation Costs	4,000,000.00
Accommodation - Domestic Travel	2,500,000.00
Daily Subsistence Allowance	1,500,000.00
Printing , Advertising and Information Supplies and Services	600,000.00
2210502 Publishing and Printing Services	500,000.00
2210504 Advertising, Awareness and Publicity Campaigns	100,000.00
2210700 Training	3,000,000.00
2210710 Accommodation allowance	2,000,000.00
2210711 Tuition fee	1,000,000.00

Hospitality Supplies and Services	3,000,000.00
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	500,000.00
Boards, Committees, Conferences and Seminars	2,500,000.00
Insurance Costs	300,000.00
Insurance Costs - Other (Budge	300,000.00
Office and General Supplies and Services	550,000.00
General Office Supplies (papers, pencils, forms, small office equipment	500,000.00
Sanitary and Cleaning Materials, Supplies and Services	50,000.00
Fuel Oil and Lubricants	1,341,932.00
Refined Fuels and Lubricants for Transport	1,341,932.00
Routine Maintenance - Vehicles and Other Transport Equipment	500,000.00
2220101 Maintenance Expenses - Motor Vehicles	500,000.00
2640500 Capital Grants and Transfers	7,184,123.00
2640503 Other Capital Grants and Transfers	7,184,123.00
2410100 Supply credit	2,179,898.00
2410104 Supply credit recurrent	2,179,898.00
2640100 Scholarships and other Educational Benefits	45,500,000.00
Feeding programme	30,000,000.00
Supply of Learning materials	15,500,000.00
Gross Recurrent Expenditure	68,570,953.00
DEVELOPMENT BUDGET	
Supplier credit	27,311,784.00
Construction of a Webuye model ECDE centres	20,000,000.00
Gross Expenditure Development	47,311,784.00
Gross Expenditure Education	115,882,737.00
VOCATIONAL TRAINING CENTRES	
Domestic Travel and Subsistence, and Other Transportation Costs	3,125,000.00
Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000.00
Accomodation Domestic Travel	1,125,000.00

Daily Subsistence Allowance	1,000,000.00
Printing , Advertising and Information Supplies and Services	300,000.00
Publishing and Printing Services	200,000.00
Advertising, Awareness and Publicity Campaigns	100,000.00
Training	2,000,000.00
Accommodation allowance	1,240,000.00
Tuition fees	760,000.00
Hospitality Supplies and Services	1,000,000.00
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	500,000.00
Boards, Committees, Conferences and Seminars	500,000.00
Fuel Oil and Lubricants	500,000.00
Refined Fuels and Lubricants for Transport	500,000.00
Gross Expenditure	6,925,000.00
DEVELOPMENT	
Other Capital Grants and Transfers	10,000,000.00
VTC capitaion	10,000,000.00
Construction and Civil Works	47,000,000.00
Construction of Sirisia VTC	25,000,000
Construction of a home craft centre at Ng`oli	5,000,000
Refurbishment of VTCs(Naitiri, Machakha, Malakisi, Kimabole, Sitabicha and DICECE.)	10,750,000.00
Construction of a home craft centre at Ng`oli	
Equippng of VTC	6,250,000.00
Gross Development Expenditure	57,000,000.00
Grand Total Expenditure VTC	63,925,000.00
Grand Total Expenditure Education & VTC	179,807,737.00

4.4 Trade, Energy And Industrialization.

The department has been allocated a budget of ksh. 329,420,860 comprising of ksh.

64,892,317 recurrent and ksh. 264,528,543 as development. This is below the approved ceilings as set out in the County Fiscal Strategy paper which was Kshs. 347,420,860

(recurrent – Kshs. 64,892,317 and development – Kshs. 282,528,543). Note that it is the development budget that is lower to the CFSP ceiling by Ksh. 18,000,000.

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. 307,070,242 with the difference of Kshs. 40,350,618 being drawn from the exchequer.

Sub-sector allocations and analysis

	Programmes and Projects	Estimates 2025/26
A	Trade	
	Utilities Supplies and Services	20,000
	Water and Sewerage charges	20,000
	Communication Supplies and Services	262,519
	Internet Connections	252,000
	Courier and Postal Services	10,519
	Domestic Travel and Subsistence, and Other Transportation Costs	3,597,505
	Travel Costs(Airlines, Bus, Railwayc)	344,000
	Field Allowance	825,895
	Daily Subsistance Allowances and accomodation	2,060,600
	Field Operational Allowance	367,010
	Printing , Advertising and Information Supplies and Services	685,000
	Publishing and Printing Servises	255,000
	advertising awareness	430,000
	Training Expenses	2,063,794
	Accomodation	600,800
	Tuition / training fees	1,462,994
	Hospitality Supplies and Services	4,939,666
	Catering services,receptions,Ac	1,008,144

Committees Boards and Conferences	3,931,522
Office and General Supplies and Services	834,500
General Office Supplies (Printing papers, files, writing mtrls and envelopes)	344,500
Supplies and Accessories for Computers and Printers	490,000
Fuel Oil and Lubricants	1,352,000
Refined Fuels & Lubricants	1,352,000
Other Operating Expenses	6,313,900
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	53,900
Motor Vehicle Insurance	260,000
Contracted Professional and technical Services	6,000,000
Temporary expenses	2,750,910
Routine Maintenance - Vehicles and Other Transport Equipment	891,460
Maintenance Expenses - Motor Vehicles	891,460
Routine Maintenance - Other Assets	207,899
Maintenance of Office Furniture and Equipment	57,899
Maintenance of Buildings and Stations -- Non-Residential	100,000
Maintenance of Computers, Software, and Networks	50,000
Purchase of Office Furniture and General Equipment	5,658,467
Purchase of Office Furniture and Fittings	600,000
Purchase of Computers, Printers and other IT Equipment	550,000
Supplier's credit	4,508,467
Total Recurrent	26,826,710
Development	
Trade loans	20,000,000
construction of Kamukuywa Market	30,000,000
Construction of six sanitation facilities in market(Nalondo, Kapkateny, Mayanja, Lukusi, Bokoli and Ekitale)	18,054,104
Suppliers Credits-Ward Based	13,308,340
Total Development	81,362,444

	Total Trade	108,189,154
B	Energy	
	Utilities Supplies and Services	6,124,028
	Electricity Expenses	6,124,028
	Domestic Travel and Subsistence, and Other Transportation Costs	1,022,290
	Travel Costs(Airlines,Bus,Railwayc)	60,000
	Field Allowance	171,500
	Daily Subsistence Allowances and accomodation	506,100
	Field Operational Allowance	284,690
	Training Expenses	210,000
	Accomodation	87,500
	Tuition / training fees	122,500
	Hospitality Supplies and Services	1,195,169
	Catering services,receptions,Ac	237,969
	Committees Boards and Conferences	957,200
	Fuel Oil and Lubricants	818,000
	Refined Fuels & Lubricants	818,000
	Other Operating Expenses	1,792,500
	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	12,500
	Motor Vehicle Insurance	280,000
	Contracted Professional and technical Services	1,500,000
	Routine Maintenance - Vehicles and Other Transport Equipment	288,000
	Maintenance Expenses - Motor Vehicles	288,000
	Total Recurrent	11,449,987
	Development	
	Installation of Solar Back-up at the Governors Office	3,000,000
	Installation of Transformers through REREC	6,797,679
	Total Development	9,797,679

	Total Energy Unit	21,247,666
C	Industrialization Unit	
	Utilities Supplies and Services	20,000
	Water and Sewerage charges	20,000
	Communication Supplies and Services	22,500
	Internet Connections	22,500
	Domestic Travel and Subsistence, and Other Transportation Costs	3,177,500
	Travel Costs(Airlines,Bus,Railwayc)	284,000
	Field Allowance	600,300
	Daily Subsistance Allowances and accomodation	1,943,200
	Field Operational Allowance	350,000
	Printing , Advertising and Information Supplies and Services	350,000
	Publishing and Printing Servises	350,000
	Training Expenses	1,420,287
	Accomodation	741,869
	Tuition / training fees	678,418
	Hospitality Supplies and Services	4,878,044
	Catering services,receptions,Ac	708,544
	Committees Boards and Conferences	4,169,500
	Office and General Supplies and Services	586,000
	General Office Supplies (Printing papers, files, writing mtrls and envelopes)	490,000
	Supplies and Accessories for Computers and Printers	96,000
	Fuel Oil and Lubricants	920,000
	Refined Fuels & Lubricants	920,000
	Other Operating Expenses	8,260,919
	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	220,200
	Motor Vehicle Insurance	120,000
	suppliers credits	2,979,219

Contracted Professional and technical Services	3,000,000
Temporary expenses	1,941,500
Routine Maintenance - Vehicles and Other Transport Equipment	580,370
Maintenance Expenses - Motor Vehicles	580,370
Purchase of Office Furniture and General Equipment	6,400,000
Purchase of Office Furniture and Fittings	150,000
Purchase of Computers, Printers and other IT Equipment	250,000
Research	6,000,000
Total Recurrent	26,615,620
Development	
CAIP (County co-funding)	40,000,000
Other Capital Grants and Transfers Aggregated Industrial Park Grant	133,368,420
Total	173,368,420
Total Industrialization Unit	199,984,040
Gross Expenditure	329,420,860

4.5 Lands, Housing, Municipalities

The total budget for the Ministry is Kshs. 773,375,430. The recurrent allocation is Ksh. 147,535,099, and the Development allocation is Ksh. 625,840,331. The local revenue attributable to the Department e.g land rates, survey fees, plot transfer, plan approvals, House rent e.t.c amounts to Kshs. 227,726,124.15 and shall partially fund the department's budget with the deficit of Kshs. 545,649,305.85 being funded from exchequer.

Programmes and Projects Analysis

Programmes and Projects	Estimate 2025/26
LANDS, URBAN and PHYSICAL PLANNING	
Utilities Supplies and Services	120,000

Electricity	84,000
Water and sewerage charges	36,000
Communication Supplies and Services	468,000
Telephone, Telex, Facsimile and Mobile Phone Services	168,000
Internet Connections	300,000
Domestic Travel and Subsistence, and Other Transportation Costs	2,393,939
Travel Costs (airlines, bus, railway, mileage allowances, etc.)	510,000
Accommodation - Domestic Travel	480,779
Daily Subsistence Allowance	810,400
Field Allowance	592,760
Printing , Advertising and Information Supplies and Services	875,600
Printing , Advertising and Information Supplies and Services	565,600
Advertising, Awareness and Publicity Campaigns	310,000
Training Expenses	1,656,400
Accommodation Allowance	702,800
Tuition Fees	953,600
Hospitality Supplies and Services	3,481,800
Catering Services	

	1,999,600
Boards & Committees	1,482,200
Office and General Supplies and Services	1,241,615
General Office Supplies	223,885
Supplies and accessories for computers and printers	450,000
Sanitary and Cleaning Materials	567,730
Fuel Oil and Lubricants	1,389,400
Refined Fuels and Lubricants for Transport	1,389,400
Other Operating Expenses	7,443,558
Professional Membership Fees	247,500
Land registration	4,333,544
Temporary expenses	2,323,514
Motor Vehicle Insurance	539,000
Routine Maintenance - Vehicles and Other Transport Equipment	1,500,000
Maintenance Expenses - Motor Vehicles	1,500,000
Routine Maintenance - Other Assets	450,000
Maintenance of Computers, Software, and Networks	450,000
Purchase of Office Furniture and General Equipment	800,000
Purchase of Office Furniture and Fittings	

	400,000
Purchase of Computers, Printers and other IT Equipment	400,000
Total Recurrent	21,820,312
Development	
Preparation of Integrated Physical Planning in Misikhu	3,567,947
purchase of land(Matulo airstrip	40,000,000
Countywide public participation for the Valuation roll	1,026,223
GIS lab	20,000,000
Non-Residential Buildings (Renovation Of Webuye town hall)	5,000,000
TOTAL DEVELOPMENT	69,594,170
TOTAL LANDS UNIT	91,414,482
HOUSING	
Utilities Supplies and Services	102,000
Electricity	60,000
Water and sewerage charges	42,000
Communication Supplies and Services	168,000
Telephone, Telex, Facsimile and Mobile Phone Services	168,000
Domestic Travel and Subsistence, and Other Transportation Costs	2,697,900

Travel Costs (airlines, bus, railway, mileage allowances, etc.)	550,000
Daily Subsistence Allowance	545,800
Field Allowance	886,900
Field Operational Allowance	715,200
Printing , Advertising and Information Supplies and Services	370,000
Advertising, Awareness and Publicity Campaigns	370,000
Training Expenses	1,037,200
Accommodation Allowance	277,200
Tuition Fees	760,000
Hospitality Supplies and Services	2,098,271
Catering Services	1,157,471
Boards & Committees	940,800
Office and General Supplies and Services	946,027
General Office Supplies	449,400
Supplies and accessories for computers and printers	179,000
Sanitary and Cleaning Materials	317,627

Fuel Oil and Lubricants	704,000
Refined Fuels and Lubricants for Transport	704,000
Other Operating Expenses	20,187,700
Professional Membership Fees	71,200
Temporary expenses	1,416,500
Motor Vehicle Insurance	200,000
KISIIP GRANT	18,500,000
Routine Maintenance - Vehicles and Other Transport Equipment	550,000
Maintenance Expenses - Motor Vehicles	550,000
Routine Maintenance - Other Assets	1,750,000
Maintainance of residential houses	1,750,000
Purchase of Office Furniture and General Equipment	515,000
Purchase of Office Furniture and Fittings	305,000
Purchase of Computers, Printers and other IT Equipment	210,000
Total Recurrent	31,126,098
Development	

KISIP 2 Infrastructure Grant for slum upgrading in Chwele and Bungoma	297,400,190
Construction of office block in Milimani	55,000,000
Construction of Governors residence in Mabanga	3,591,580
Deputy Governor's official residence in Musikoma	3,000,000
Renovation and Refurbishment of 12 County Residential Houses	5,766,407
Non-Residential Buildings (Fencing an estate)	2,000,000
TOTAL DEVELOPMENT	366,758,177
TOTAL	397,884,275
BUNGOMA MUNICIPALITY	
RECURRENT EXPENDITURE	
Basic Salary- Permanent Employees	21,867,240
Basic Salary Civil Services	21,867,240
Personal Allowance Paid as Reimbursements	717,200
Refund of Medical Expenses-InPatient	552,588
Leave Expenses	164,612
Employer Contributions to Compulsory National Schemes	3,363,931
Employer Contributions to National Social Security Fund	146,400
Employer Contributions to Housing Levy Fund	298,927

Employer Contribution to Staff Pensions Scheme	2,918,604
Domestic Travel and Subsistence, and Other Transportation Costs	1,000,000
Travel Costs (Airlines, Bus, Railway)	500,000
Daily Subsistence Allowances and Accommodation	500,000
Training Expenses	1,000,000
Accommodation	500,000
Tuition / Training fees	500,000
Hospitality Supplies and Services	11,000,000
Catering Services (receptions), Accommodation, Foods and Drinks	500,000
Committees, Boards, Seminars and Conferences	10,500,000
Insurance Costs	350,000
Motor Vehicle Insurance	350,000
Office and General Supplies and Services	300,000
General Office Supplies (Paper)	100,000
Supplies and Accessories for Computers and Printers	200,000
Fuel Oil and Lubricants	600,000

Refined Fuels & Lubricants	600,000
Routine Maintenance - Vehicles and Other Transport Equipment	300,000
Maintenance Expenses - Motor Vehicles	300,000
Other Capital Institutional Grants	8,750,000
Urban Institutional Grant (UIG) - KUSP	8,750,000
TOTAL FOR RECURRENT	49,248,371
NET RECURRENT	49,248,371
DEVELOPMENT EXPENDITURE	
Construction of market stalls, kitchen and stores, toilet block and associated external works at Kanduyi	47,326,103
Grant(UDG)	55,065,924
Construction of Urban storm water drainage channels in Bungoma CBD	15,000,000
Khalaba ward UDG	
Construction of 0.6 Km pedestrian walkways along Simba street UDG	8,000,000
Construction of carpark areas and toilets around Khetias Supermarket in Kanduyi and Stretch along County Assembly UDG	12,000,000
Construction of a landscaped, fenced recreational park with water and field sporting activities complete with a modern social hall and cafeteria kshs. 20,065,924 UDG	20,065,924
TOTAL FOR DEVELOPMENT	102,392,027
GRAND TOTALS	151,640,398

KIMILILI MUNICIPALITY	
Basic Salaries - Civil Service	18,081,192
Utilities Supplies and Services	262,500
Electricity	157,500
Water and sewerage charges	105,000
Communication, Supplies and Services	210,000
Telephone, Telex, Facsimile and Mobile Phone Services	210,000
Domestic Travel and Subsistence, and Other Transportation Costs	3,150,000
Travel Costs (airlines, bus, railway, mileage allowances, etc.)	525,000
Daily Subsistence Allowance	1,575,000
Field Allowance	1,050,000
Printing , Advertising and Information Supplies and Services	525,000
Publishing and Printing Services	262,500
Advertising, Awareness and Publicity Campaigns	262,500
Training Expenses	3,608,133
Accommodation Allowance	1,508,133
Tuition Fees	2,100,000
Hospitality Supplies and Services	4,605,110
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,064,500
Boards, Committees, Conferences and Seminars	3,540,610
Insurance Costs	315,000
Motor Vehicle Insurance	315,000
Specialised Materials and Supplies	525,000
Fungicides, Insecticides and Sprays	105,000
Purchase of Uniform and Clothing-staff	420,000
	735,000
General Office Supplies (papers, pencils, forms, small office equipment	420,000
Sanitary and Cleaning Materials, Supplies and Services	315,000
Fuel Oil and Lubricants	861,000
Refined Fuels and Lubricants for Transport	861,000
Other Operating Expenses	31,500

Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	31,500
Routine Maintenance - Vehicles and Other Transport Equipment	210,000
Maintenance Expenses - Motor Vehicles	210,000
Routine Maintenance - Other Assets	950,883
Maintenance of Plant, Machinery and Equipment (including lifts)	525,000
Maintenance of Office Furniture and Equipment	315,000
Maintenance of Computers ,Software and Networks	110,883
Other Capital Grants and Transfers	8,750,000
Other Capital Grants and Transfers	8,750,000
Purchase of Vehicles and Other Transport Equipment	
Pre-feasibility, Feasibility and Appraisal Studies	420,000
Purchase of computers,Printers and IT Equipment	420,000
Research, Feasibility Studies, Project Preparation and Design, Project S	2,100,000
Pre-feasibility, Feasibility and Appraisal Studies	1,050,000
Research	1,050,000
Gross Expenditure	45,340,318
DEVELOPMENT	
Other Capital Grants and Transfers	45,368,215
Other Capital Grants and Transfers(Construction of Sewer line)	45,368,215
Construction and Civil Works	39,727,742
Installation of streetlights within the Municipality	12,727,742
Construction of Sanitation block-Amutala Stadium	6,000,000
Construction of Perimeter fence at Amutala Stadium	14,500,000
Construction of open market sheds (Thursday market and around Katiba ground to Kapsokwony road	6,500,000
Overhaul and Refurbishment of Construction and Civil Works	2,000,000
Construction of auction ring at Thursday market	2,000,000

Gross Development Expenditure	87,095,957
Grand Total Expenditure	132,436,275
Gross Expenditure	
Local Revenue	
Net Expenditure	

4.6 Gender and Culture

The department has a budget allocation of ksh 44,735,914 comprising of ksh 26,276,524 recurrent and ksh.18,459,390 development. Compared to the approved CFSP of Kshs. 44,735,914 comprising of recurrent Ksh. 11,276,524 and development of Kshs. 33,459,390, hence a loss.

Budget Analysis

Programmes and Projects	Estimates 2025/26
Gender and Culture HQs	
Utilities Supplies and Services	200,000
Electricity Expenses	100,000
Water and Sewerage charges	100,000
Communication Supplies and Services	200,000
Telephone,Telex,Facsmile and internet	100,000
Internet services	100,000
Courier and Postal Services	-
Domestic Travel and Subsistence, and Other Transportation Costs	4,462,124
TravelCosts(Airlines,Bus,Railways)	500,000
Accomodation allowances	831,062
Daily Subsistance Allowances	1,000,000
Field Allowance(KICOSCA/EALSCA	1,331,062
Field operations	800,000
Printing , Advertising and Information Supplies and Services	300,000
Advertising, Awareness and Publicity Campaigns	300,000
Training Expenses	2,094,400

Accommodation	594,400
Tuition / training fees	1,000,000
Gender/Disability Mainstreaming	500,000
Hospitality Supplies and Services	1,950,000
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	500,000
Boards, Committees, Conferences and Seminars	1,000,000
National Celebration	450,000
Insurance Costs	250,000
Motor Vehicle Insurance	250,000
Specialised Materials and Supplies	15,000,000
Education and Library Supplies	
Purchase of Uniforms and Clothing - KICOSCA ITEMS	15,000,000
Office and General Supplies and Services	200,000
General Office Supplies (papers, pencils, forms, small office equipment etc)	100,000
Sanitary and Cleaning Materials, Supplies and Services	100,000
Fuel Oil and Lubricants	700,000
Refined Fuels & Lubricants	700,000
Other Operating Expenses	520,000
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	20,000
Temporary Committees Expenses	500,000
Routine Maintenance - Vehicles and Other Transport Equipment	200,000
Maintenance Expenses - Motor Vehicles	200,000
Purchase of Office Furniture and General Equipment	200,000
Pre-feasibility, Feasibility and Appraisal Studies	200,000
Total Recurrent H/Q	26,276,524
Development	
Construction and equipping of women leadership and	8,209,390

empowerment Centre at sangalo center	
Grand Total	8,209,390
FUNDS	
Loans and other instruments - WOMEN	5,125,000
Loans and other instruments DISABILITY	5,125,000
TOTAL DEVELOPMENT	26,668,780
Gross Expenditure	52,945,304

4.7 Youth and Sports

The department of Youth and Sports has a total allocation of Kshs. 58,492,241. Kshs 53,492,241 being recurrent and Kshs. 5,000,000 being development. The Youth fund does not have any allocation this financial year.

There is a significant reduction of Kshs. 25,996,144 from the allocation in the CFSP Kshs. 84,488,385 (Kshs. 53,492,241 recurrent, and Kshs. 30,996,144 development) 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. 3,962,521 realized from stadium hire

Activities to be undertaken are as indicated below:

YOUTH AND SPORTS	
Utilities supplies and services	122,423
Electricity bills	72,423
water and sewerage	50,000
Communication, supplies and services	130,000
Telephone, Telex, Facsimile and mobile phone services	50,000
Internet connections	80,000
Domestic Travel and subsistence, and other Transportation cost	33,200,000
Travel costs (airlines,bus,railway, mileage allowance	400,000
Accommodation allowance	500,000

Daily subsistence allowance	500,000
Field Allowance(Ward Games/KYISA GAMES)	31,500,000
Field operations	300,000
Printing, advertising and information supplies and services	200,000
Advertising Awareness	200,000
Training expenses	700,000
Accommodation allowance	200,000
Tuition/training fees	500,000
Hospitality supplies and services	2,100,000
catering services, receptions	1,000,000
Committees Boards and conference	800,000
National celebrations	300,000
Specialized materials and supplies	13,500,000
Purchase of sports equipment	13,500,000
Office and general supplies and services	1,100,000
General office supplies	700,000
Sanitary and cleaning materials	400,000
Fuel and lubricants	500,000
Refined fuels and lubricants	500,000
other operating expenses	770,000
Membership fees, dues and subscription to professional and trade bodies	20,000
motor vehicle insurance	250,000
Temporary Committee Expenses	500,000
Routine maintenance- vehicle and other transport equipment	100,000
maintenance expenses- motor vehicle	100,000
Purchase of House Hold Furniture and General Equipment	1,069,818
Purchase of office furniture and fittings	569,818
Purchase of Computers, Printers and other It equipment	500,000
TOTAL RECURRENT	53,492,241

Total recurrent gender,culture,Youths & Sport	79,768,765
DEVELOPMENT	
construction of Maraka stadium	5,000,000
YOUTH AND SPORTS	
Total Development youths	5,000,000
Total Youths & Sport	58,492,241
Total Development gender,culture,Youths & Sport	31,668,780
GRAND TOTAL	111,437,545

4.8 Roads and Public Works

Budget allocation 2025/2026

The Department has a total allocation of Kshs. 616,782,191, Kshs. 40,759,393 being recurrent and Kshs. 576,022,798 for development.

This is a deviation from the initial allocation in CFSP of Kshs. 685,409,783 broken down as Kshs. 40,759,393 recurrent and Kshs. 644,650,390 development, a decrease of Kshs. 68,627,592. There is no allocation for ward based projects.

The department has been allocated Kshs. 157,284,843 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 2024/25	Target FY 2025/26
Fire Compliance fees	44,852,475	47,095,099
Material testing	4,051,688	4,254,272
Hire of Machinery	4,866,853	5,110,196
Sub-Total	53,771,017	56,459,567

ELEVENTH SCHEDULE: ROADS, PUBLIC WORKS AND TRANSPORT

Local generated Revenue target	Target FY 2024/25	Target FY 2025/26
Car Parking Fees	19,593,151	20,572,809

Bodaboda Parking Fees	8,361,979	8,780,078
Enclosed Bus Park Fees	65,362,848	68,630,990
Impound Charges	2,706,094	2,841,399
Sub-Total	96,024,072	100,825,276

The department intends to undertake the following programs under Recurrent Budget

Item Description	Estimates 2025/26
Utilities Supplies and Services	418,800
Electricity	320,400
Water and Sewerage Charges	98,400
Communication Supplies and Services	330,000
Telephone, Telex, Facsimile and Mobile Phone Services	180,000
Internet Connections	150,000
Domestic Travel and Subsistence, and Other Transportation Costs	4,178,000
Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,040,000
Accommodation - Domestic Travel	1,248,000
Daily Subsistence Allowance	1,890,000
Printing, Advertising and Information Supplies and Services	450,000
Advertising, Awareness and Publicity Campaigns	450,000
Training Expenses	1,098,000
Accommodation Allowance	728,000
Tuition Fees	370,000
Hospitality Supplies and Services	14,939,289
Catering Services	3,538,000
Boards & Committees	11,401,289
Plant Insurance	1,525,399
Plant, Equipment and Machinery Insurance	1,525,399
Office and General Supplies and Services	300,000

Item Description	Estimates 2025/26
General Office Supplies	300,000
Fuel Oil and Lubricants	5,048,820
Refined Fuels and Lubricants for Transport	5,048,820
Other Operating Expenses	8,928,997
Professional Membership Fees	200,320
Supplier Credit	8,728,677
Routine Maintenance - Vehicles and Other Transport Equipment	2,200,000
Maintenance Expenses - Motor Vehicles	2,200,000
Routine Maintenance - Other Assets	300,000
Maintenance of Computers, Software, and Networks	300,000
Research, Feasibility Studies	1,042,088
Engineering Designs and Plans	1,042,088
TOTAL RECURRENT	40,759,393
NET RECURRENT	40,759,393
Development	
Overhaul of roads	202,733,106
Salmond -R Khalaba Road	73,973,232
Misikhu Brigadier	128,759,874
Overhaul of Other Infrastructure and Civil Works (lighting maintenance)	21,372,408
Other Infrastructure and Civil Works (framework contract)	33,071,081
Bridges	21,000,000
Supplier Credit (Dual carriage way)	113,291,204
Capital Grants (RMLF)	184,554,999
TOTAL DEVELOPMENT	576,022,798
GROSS EXPENDITURE	616,782,191

4.9 Finance and Economic Planning

The department has been allocated a total of Kshs. 590,997,595 compared to Kshs. 497,997,595 projected in the CFSP, an increment of Kshs. 93,000,000.

Kshs. 328,997,595 being recurrent and Kshs. 262,000,000 as development. Part of the budget will be funded by local revenue worth Ksh. 10,500,000 from penalties.

The following table details the breakdown of the budget for the department:

	Title	Estimates 2025/2026
A	Administration	
	Utilities Supplies and Services	2,832,000
	Electricity	1,488,000
	Water and sewerage charges	1,344,000
	Communication, Supplies and Services	708,000
	Internet Connections	600,000
	Courier and Postal Services	108,000
	Domestic Travel and Subsistence, and Other Transportation Costs	13,282,505
	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	3,010,000
	Daily Subsistence Allowance	4,183,520
	Field Allowance	2,647,485
	Field Operational Allowance	3,441,500
	Printing , Advertising and Information Supplies and Services	1,893,400
	Publishing and Printing Services	231,000
	Purchase of Newspapers	62,400
	Advertising, Awareness and Publicity Campaigns	1,600,000
	Rentals of Produced Assets	1,200,000
	Rents and Rates - Non-Residential	1,200,000
	Training Expenses	1,091,500
	Travel Allowance	214,000
	Accommodation Allowance	557,500
	Tuition Fees	320,000
	Hospitality Supplies and Services	4,151,095
	Catering Services (receptions), Accommodation, Gifts, Food and	2,505,000

Drinks	1,646,095
Boards, Committees, Conferences and Seminars	1,646,095
Insurance Costs	2,500,000
Motor Vehicle Insurance	2,500,000
Office and General Supplies and Services	3,252,520
General Office Supplies (papers, pencils, forms, small office equipment)	1,615,020
Supplies and Accessories for Computers and Printers	958,960
Sanitary and Cleaning Materials, Supplies and Services	678,540
Fuel Oil and Lubricants	7,669,800
Refined Fuels and Lubricants for Transport	7,669,800
Other Operating Expenses	73,130,000
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	3,130,000
Contracted Technical Services	1,000,000
Other Operating Expenses - Other	69,000,000
Routine Maintenance - Vehicles and Other Transport Equipment	2,500,000
Maintenance Expenses - Motor Vehicles	2,500,000
Routine Maintenance - Other Assets	1,840,000
Maintenance of Buildings and Stations -- Non-Residential	1,600,000
Maintenance of Computers, Software, and Networks	240,000
Purchase of Office Furniture and General Equipment	2,200,000
Purchase of Office Furniture and Fittings	1,600,000
Purchase of Computers	600,000
Gross Expenditure	118,250,820
DEVELOPMENT	
Civil Contingency Reserves	100,000,000
Emergency Fund	100,000,000
Construction and Civil Works	120,000,000
Other Infrastructure and Civil Works(refurbishment of buildings)	20,000,000
Other Infrastructure and Civil Works-retention refund	100,000,000

	Purchase of Specialised Plant, Equipment and Machinery	42,000,000
	Purchase of ICT networking and Communications Equipment(maintenance of revenue system Kshs.25m,Development of Health management Information system Kshs.17m)	42,000,000
	Gross Expenditure	262,000,000
	Public Participation	
	Domestic Travel and Subsistence, and Other Transportation Costs	13,550,000
	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	3,550,000
	Daily Subsistence Allowance	4,000,000
	Field Allowance	6,000,000
	Printing , Advertising and Information Supplies and Services	8,000,000
	Publishing and Printing Services	5,000,000
	Advertising, Awareness and Publicity Campaigns	3,000,000
	Office and General Supplies and Services	8,862,662
	General Office Supplies (papers, pencils, forms, small office equipment)	4,862,662
	Supplies and Accessories for Computers and Printers	4,000,000
	Sub Total	30,412,662
	Total Administration	51,412,662
B	Planning	21,000,000
	Utilities Supplies and Services	120,000
	Electricity	60,000
	Water and sewerage charges	60,000
	Communication, Supplies and Services	648,000
	Telephone, Telex, Facsimile and Mobile Phone Services	648,000
	Domestic Travel and Subsistence, and Other Transportation Costs	3,330,530
	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	618,000

	Daily Subsistence Allowance	1,078,885
	Field Allowance	1,633,645
	Printing , Advertising and Information Supplies and Services	1,427,500
	Publishing and Printing Services	1,427,500
	Training Expenses	2,511,660
	Travel Allowance	150,000
	Accommodation Allowance	1,761,660
	Tuition Fees	600,000
	Hospitality Supplies and Services	7,109,335
	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,735,000
	Boards, Committees, Conferences and Seminars	4,374,335
	Office and General Supplies and Services	1,603,777
	General Office Supplies (papers, pencils, forms, small office equipment)	633,739
	Supplies and Accessories for Computers and Printers	970,038
	Fuel Oil and Lubricants	240,000
	Refined Fuels and Lubricants for Transport	240,000
	Purchase of Office Furniture and General Equipment	380,000
	Purchase of Office Equipment	380,000
	Gross Expenditure	17,370,802
		20,370,802
C	Accounts	
	Communication, Supplies and Services	177,692
	Telephone, Telex, Facsimile and Mobile Phone Services	177,692
	Internet Connections	0
	Domestic Travel and Subsistence, and Other Transportation Costs	4,849,400
	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	524,000
	Daily Subsistence Allowance	4,325,400
	Printing , Advertising and Information Supplies and Services	104,000

	Publishing and Printing Services	104,000
	Training Expenses	3,726,600
	Accommodation Allowance	936,600
	Tuition Fees	2,790,000
	Hospitality Supplies and Services	3,688,500
	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	3,244,000
	Boards, Committees, Conferences and Seminars	444,500
	Other Operating Expenses	3,789,000
	Temporary Committees Expenses	3,789,000
	Purchase of Office Furniture and General Equipment	916,760
	Purchase of Office Furniture and Fittings	916,760
	Gross Expenditure	17,251,952
	Net Expenditure	17,251,952
	Net Expenditure	17,251,952
		19,251,952
		2,000,000
D	Procurement	
	Communication, Supplies and Services	795,000
	Telephone, Telex, Facsimile and Mobile Phone Services	795,000
	Domestic Travel and Subsistence, and Other Transportation Costs	7,347,715
	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	150,000
	Daily Subsistence Allowance	4,361,960
	Field Allowance	2,835,755
	Training Expenses	1,035,000
	Accommodation Allowance	1,035,000
	Hospitality Supplies and Services	2,751,950
	Catering Services (receptions), Accommodation, Gifts, Food and	1,088,200

Drinks		
Boards, Committees, Conferences and Seminars	1,663,750	
Office and General Supplies and Services	1,479,182	
General Office Supplies (papers, pencils, forms, small office equipment)	1,479,182	
Fuel Oil and Lubricants	198,000	
Refined Fuels and Lubricants for Transport	198,000	
Other Operating Expenses	1,327,300	
Temporary Committees Expenses	1,327,300	
Routine Maintenance - Other Assets	100,000	
Maintenance of Computers, Software, and Networks	100,000	
Purchase of Office Furniture and General Equipment	1,316,207	
Purchase of Office Furniture and Fittings	826,207	
Purchase of Computers, Printers and other IT Equipment	490,000	
Gross Expenditure	16,350,354	
Net Expenditure	16,350,354	
Net Expenditure	16,350,354	
	17,350,354	
	1,000,000	
E Auditing		
Communication, Supplies and Services	528,000	
Telephone, Telex, Facsimile and Mobile Phone Services	528,000	
Domestic Travel and Subsistence, and Other Transportation	6,795,375	
Costs		
Travel Costs (airlines, bus, railway, mileage allowances, etc.)	54,000	
Accommodation - Domestic Travel	1,687,000	
Field Allowance	5,054,375	
Training Expenses	3,378,000	
Travel Allowance	226,000	
Accommodation Allowance	1,663,200	
Tuition Fees	1,488,800	

	Hospitality Supplies and Services	1,995,940
	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	974,540
	Boards, Committees, Conferences and Seminars	1,021,400
	Office and General Supplies and Services	28,500
	2211102 Supplies and Accessories for Computers and Printers	28,500
	Other Operating Expenses	926,723
	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	926,723
	Routine Maintenance - Other Assets	2,067,652
	Maintenance of Office Furniture and Equipment	100,000
	Maintenance of Computers, Software, and Networks	1,967,652
	Purchase of Office Furniture and General Equipment	200,000
	Purchase of Computers, Printers and other IT Equipment	200,000
	Gross Expenditure	15,920,190
	Net Expenditure	15,920,190
	Net Expenditure	15,920,190
F	Revenue	
	Communication, Supplies and Services	2,532,000
	Telephone, Telex, Facsimile and Mobile Phone Services	1,020,000
	Internet Connections	1,512,000
	Domestic Travel and Subsistence, and Other Transportation Costs	19,487,906
	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	13,357,506
	Field Allowance	6,130,400
	Printing , Advertising and Information Supplies and Services	5,382,000
	Publishing and Printing Services	5,382,000
	Training Expenses	3,689,600
	Field Training Attachments	2,009,600
	Tuition Fees	1,680,000
	Hospitality Supplies and Services	7,370,100

	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	750,100
	Boards, Committees, Conferences and Seminars	6,620,000
	Specialised Materials and Supplies	1,975,000
	Purchase of Uniforms and Clothing - Staff	1,975,000
	Purchase of Office Furniture and General Equipment	1,765,000
	Purchase of Office Furniture and Fittings	640,000
	3111002 Purchase of Computers, Printers and other IT Equipment	1,125,000
	Gross Expenditure	42,201,606
	Net Expenditure	42,201,606
	Net Expenditure	42,201,606
		42,201,606
G	Budget	
	Communication, Supplies and Services	648,000
	Telephone, Telex, Facsimile and Mobile Phone Services	348,000
	Internet Connections	300,000
	Domestic Travel and Subsistence, and Other Transportation Costs	9,074,600
	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	628,000
	Daily Subsistence Allowance	4,114,925
	Field Allowance	3,016,675
	Field Operational Allowance	1,315,000
	Printing , Advertising and Information Supplies and Services	3,232,000
	Publishing and Printing Services	2,632,000
	Advertising, Awareness and Publicity Campaigns	600,000
	Rentals of Produced Assets	925,000
	Rents and Rates - Non-Residential	25,000
	Hire of Transport	900,000
	Training Expenses	2,825,800
	Travel Allowance	
	Remuneration of Instructors and Contract Based Training Services	448,000

	Hire of Training Facilities and Equipment	40,000
	Field Training Attachments	
	Accommodation Allowance	2,229,800
	Tuition Fees	108,000
	Hospitality Supplies and Services	8,377,000
	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	3,698,500
	Boards, Committees, Conferences and Seminars	4,678,500
	Office and General Supplies and Services	2,335,500
	General Office Supplies (papers, pencils, forms, small office equipment)	1,331,500
	Supplies and Accessories for Computers and Printers	1,000,000
	Sanitary and Cleaning Materials, Supplies and Services	4,000
	Fuel Oil and Lubricants	145,200
	Refined Fuels and Lubricants for Transport	145,200
	Other Operating Expenses	2,082,500
	Temporary Committees Expenses	2,082,500
	Routine Maintenance - Other Assets	200,000
	Maintenance of Computers, Software, and Networks	200,000
	Purchase of Office Furniture and General Equipment	1,443,280
	Purchase of Office Furniture and Fittings	420,000
	Purchase of Computers, Printers and other IT Equipment	1,023,280
	Gross Expenditure	31,288,880
		38,288,880
		7,000,000
H	Monitoring & Evaluation	
	Communication, Supplies and Services	288,000
	Telephone, Telex, Facsimile and Mobile Phone Services	288,000
	Domestic Travel and Subsistence, and Other Transportation Costs	5,049,600
	Daily Subsistence Allowance	3,109,600

	Field Allowance	1,940,000
	Printing , Advertising and Information Supplies and Services	480,000
	Publishing and Printing Services	480,000
	Hospitality Supplies and Services	1,305,610
	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	183,610
	Boards, Committees, Conferences and Seminars	1,122,000
	Office and General Supplies and Services	581,215
	General Office Supplies (papers, pencils, forms, small office equipment)	60,000
	Supplies and Accessories for Computers and Printers	521,215
	Routine Maintenance - Other Assets	81,082
	Maintenance of Computers, Software, and Networks	81,082
	Purchase of Office Furniture and General Equipment	160,000
	Purchase of Computers, Printers and other IT Equipment	160,000
	Gross Expenditure	7,945,507
		10,945,507
		-3,000,000
I	Special Coordination Unit	
	Communication, Supplies and Services	442,000
	Telephone, Telex, Facsimile and Mobile Phone Services	142,000
	Internet Connections	300,000
	Domestic Travel and Subsistence, and Other Transportation Costs	3,238,500
	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	642,900
	Daily Subsistence Allowance	2,595,600
	Printing , Advertising and Information Supplies and Services	4,070,000
	Publishing and Printing Services	4,070,000
	Training Expenses	1,927,000
	Remuneration of Instructors and Contract Based Training Services	65,000
	Accommodation Allowance	1,734,000

Tuition Fees	128,000
Hospitality Supplies and Services	9,232,110
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,658,070
Boards, Committees, Conferences and Seminars	7,574,040
Office and General Supplies and Services	1,468,415
General Office Supplies (papers, pencils, forms, small office equipment)	249,900
Supplies and Accessories for Computers and Printers	1,214,515
Sanitary and Cleaning Materials, Supplies and Services	4,000
Other Operating Expenses	1,288,695
Temporary Committees Expenses	1,288,695
Routine Maintenance - Other Assets	200,000
Maintenance of Computers, Software, and Networks	200,000
Purchase of Office Furniture and General Equipment	638,102
Purchase of Office Furniture and Fittings	78,102
Purchase of Computers, Printers and other IT Equipment	560,000
Gross Expenditure	22,504,822
J STATISTICS	25,504,822
Communication, Supplies and Services	396,000
Telephone, Telex, Facsimile and Mobile Phone Services	396,000
Domestic Travel and Subsistence, and Other Transportation Costs	1,868,430
Travel Costs (airlines, bus, railway, mileage allowances, etc.)	0
Accommodation - Domestic Travel	0
Daily Subsistence Allowance	848,400
Field Allowance	1,020,030
Printing , Advertising and Information Supplies and Services	430,000
Publishing and Printing Services	430,000
Training Expenses	1,554,400
Accommodation Allowance	554,400

Tuition Fees	1,000,000
Hospitality Supplies and Services	2,657,070
Boards, Committees, Conferences and Seminars	2,657,070
Office and General Supplies and Services	569,100
General Office Supplies (papers, pencils, forms, small office equipment)	69,100
Sanitary and Cleaning Materials, Supplies and Services	500,000
Fuel Oil and Lubricants	655,000
Refined Fuels and Lubricants for Transport	655,000
Other Operating Expenses	505,000
Temporary Committees Expenses	505,000
Purchase of Office Furniture and General Equipment	865,000
Purchase of Office Furniture and Fittings	325,000
Purchase of Computers, Printers and other IT Equipment	540,000
Gross Expenditure	9,500,000
Total RECURRENT Expenditure	328,997,595
Total Development Expenditure	262,000,000
Gross Expenditure	590,997,595

PUBLIC SERVICE MANAGEMENT

Local Revenue

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

No	Local Revenue Generated Target	Target 2024/25	Target 2025/26
1.	Payroll product	273,022	286,673
2.	Salary Recovery	3,517,012	3,692,863
3.	Bank Commissions	7,920,000	8,316,000
4.	Imprest Recovery	5,000,000	5,250,000

	Sub Total	16,710,034	17,545,536
--	------------------	-------------------	-------------------

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

	Item List	Estimates 2025/2026
A	PUBLIC SERVICE MANAGEMENT	
	Utilities Supplies and Services	250,000
	Electricity Expenses	200,000
	Water and Sewerage charges	50,000
	Communication Supplies and Services	600,000
	Telephone, Telex, Facsmile and internet	500,000
	Courier and Postal Services	100,000
	Domestic Travel and Subsistence, and Other Transportation Costs	9,550,986
	Travel Costs (Airlines, Bus, Railway)	2,550,986
	Accommodation allowance	4,500,000
	Daily Subsistence Allowances and accommodation	2,500,000
	Field Allowance National holidays	9,000,000
	Foreign Travel and Subsistence, and other transportation costs	500,000
	Travel Costs (airlines, bus, railway,	200,000
	Accommodation	200,000
	Daily Subsistence Allowance	100,000
	Printing , Advertising and Information Supplies and Services	850,000
	Publishing and Printing Services	50,000
	Subscription to Newspapers,	100,000
	Advertising, Publicity and Awareness Campaign	500,000
	Trade Shows and Exhibitions	200,000
	Field Operational Allowance	5,000,000
	Rentals of Produced Assets	1,000,000
	Rents and Rates - Non-Residential	1,000,000

Training Expenses	7,000,000
Accommodation	3,500,000
Training fees	3,500,000
Hospitality Supplies and Services	4,000,000
Catering services, receptions	1,500,000
Committees Boards and Conferences	2,500,000
Specialised Materials and Supplies	4,000,000
Purchase of Uniforms and Clothing - Staff	4,000,000
Office and General Supplies and Services	700,000
General Office Supplies (Paper)	500,000
Sanitary and cleaning materials	200,000
Fuel Oil and Lubricants	3,000,000
Refined Fuels & Lubricants	3,000,000
Other Operating Expenses	306,336,180
Contracted Guards and Cleaning Services	60,436,180
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	100,000
Temporal imprests	2,800,000
Motor Vehicle Insurance	500,000
Medical Insurance	200,000,000
Other Capital Grants & Transfers (Kenya Devolution Support Programme II)	37,500,000
Kenya Devolution Support Programme II-Co-funding	5,000,000
Routine Maintenance - Vehicles and Other Transport Equipment	1,765,554
Maintenance Expenses - Motor Vehicles	1,765,554
Routine Maintenance - Other Assets	450,000
Maintenance of H/Q building	250,000
Maintenance of Computers, Software, and Networks(TONNERS)	200,000
Government Pension and Retirement Benefits	499,190
pre feasibility studies	499,190

Purchase of Office Furniture and General Equipment	3,993,687
Suppliers Credit	3,993,687
Grand Total For Recurrent	358,495,597
ICT	
2210200 Communication, Supplies and Services	212,000
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	212,000
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	2,421,090
2210303 Daily Subsistence Allowance	2,421,090
2210500 Printing , Advertising and Information Supplies and Services	2,250,000
2210502 Publishing and Printing Services	1,500,000
Annual subscriptions and licences	750,000
2210700 Training Expenses	354,000
2210710 Accommodation Allowance	154,000
2210711 Tuition Fees	200,000
2210800 Hospitality Supplies and Services	104,910
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	104,910
2211100 Office and General Supplies and Services	79,000
2211101 General Office Supplies (papers, pencils, forms, small office equipment	79,000
2211200 Fuel Oil and Lubricants	216,000
2211201 Refined Fuels and Lubricants for Transport	216,000
2220200 Routine Maintenance - Other Assets	4,363,000
2220210 Maintenance of Computers, Software, and Networks	4,363,000
Gross Expenditure	10,000,000
Grand total	368,495,597
Sub County Administration (Devolved Units)	
Hospitality Supplies and Services	8,472,553
Committees Boards and Conferences	2,480,000

	General Office Supplies (ie stationaries)	1,951,610
	Purchase of Office Furniture and Fittings	2,040,943
	Purchase of Computers, Printers and other IT Equipment	2,000,000
	Total For Recurrent	8,472,553
	Total Recurrent Budget	8,472,553
DEVELOPMENT PROJECTS		
	Supplier Credit	1,223,504
	Construction and completion of citizen services center Malakisi Kulisiru ward kshs. 862,887	Supplier credit
	Construction and completion of citizen services center Chepyuk ward kshs.360,617	
	ICT infrastructure	40,000,000
	Other Capital Grants & Transfers (Kenya Devolution Support Programme II)	352,500,000
	Total	393,723,504
	Total Recurrent and Development PSM	762,219,101
B COUNTY SECRETARY		
	Basic salary- Permanent Employees	6,274,344,150
	Basic Salary civil services	6,052,744,150
	Recruitment	21,600,000
	Promotions	10,000,000
	Pension Arrears	100,000,000
	Casuals	90,000,000
	Utilities Supplies and Services	250,000
	Electricity Expenses	200,000
	Water and Sewerage charges	50,000
	Communication Supplies and Services	500,000
	Telephone,Telex,Facsmile and internet	500,000
	Domestic Travel and Subsistence, and Other Transportation Costs	4,000,000
	TravelCosts(Airlines,Bus,Railwayc)	1,000,000

Accommodation allowance	1,000,000
Daily Subsistence Allowances and accomodation	2,000,000
Foreign Travel and Subsistence, and other transportation costs	1,000,000
Travel Costs (airlines, bus, railway, etc.)	250,000
Accommodation	250,000
Daily Subsistence Allowance	200,000
Sundry Items (e.g. airport tax, taxis	100,000
State Visits Abroad	200,000
Printing , Advertising and Information Supplies and Services	600,000
Subscription to Newspapers,	100,000
Advertising, Awareness and Publicity Campaigns	500,000
Training Expenses	3,199,996
Accomodation	1,500,000
Tuition / training fees	1,699,996
Hospitality Supplies and Services	7,000,000
Catering services,receptions,Ac	1,500,000
Committees Boards and Conferances	5,500,000
Office and General Supplies and Services	1,561,976
General Office Supplies (Paper	1,511,976
Sanitary and cleaning materials,	50,000
Fuel Oil and Lubricants	1,000,000
Refined Fuels & Lubricants	1,000,000
Other Operating Expenses	10,420,000
Temporary expenses	5,020,000
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	100,000
Motor Vehicle Insurance	300,000
Bereavement	2,000,000
Contracted Professional Services	3,000,000
Routine Maintenance - Vehicles and Other Transport Equipment	500,000

	Maintenance Expenses - Motor Vehicles	500,000
	Routine Maintenance - Other Assets	200,000
	Maintenance of Computers, Software, and Networks(tonners)	200,000
	Purchase of Office Furniture and General Equipment	4,568,028
	Purchase of Office Furniture and Fittings	800,000
	Purchase of Computers, Printers and other IT Equipment	1,000,000
	Suppliers Credit	2,768,028
	Grand Total For Recurrent	6,309,144,150
C	HUMAN RESOURCE MANAGEMENT	
	Hospitality Supplies and Services	4,000,000
	Catering services,receptions,Ac	1,500,000
	Committe Boards and Conferences	2,500,000
	TOTAL FOR HRM	4,000,000
C	RECORDS MANAGEMENT	
	Hospitality Supplies and Services	1,000,000
	Catering services,receptions,Ac	500,000
	Committe Boards and Conferences	500,000
	TOTAL FOR RECORDS	1,000,000
	GRAND TOTAL CS	6,314,144,150
D	COUNTY ATTORNEY	
	Utilities Supplies and Services	100,000
	Electricity Expenses	50,000
	Water and Sewerage charges	50,000
	Communication Supplies and Services	500,000
	Telephone,Telex,Facsmile and internet	500,000
	Domestic Travel and Subsistence, and Other Transportation Costs	5,500,000
	Travel Costs(Airlines,Bus,Railwayc)	1,000,000
	Accomodation allowance	2,000,000

Daily Subsistance Allowances and accomodation	2,500,000
Foreign Travel and Subsistence, and other transportation costs	1,000,000
Travel Costs (airlines, bus, railway, etc.)	100,000
Accommodation	400,000
Daily Subsistence Allowance	400,000
Sundry Items (e.g. airport tax, taxis	100,000
Printing , Advertising and Information Supplies and Services	50,000
Subscription to Newspapers,	50,000
Training Expenses	2,250,000
Accomodation	1,000,000
Tuition / training fees	1,250,000
Hospitality Supplies and Services	2,353,600
Catering services,receptions,Ac	1,000,000
Committees Boards and Conferances	1,353,600
Specialised Materials and Supplies	500,000
Education and Library Supplies	500,000
Office and General Supplies and Services	1,050,000
General Office Supplies (ie stationaries	1,000,000
Sanitary and cleaning materials,	50,000
Fuel Oil and Lubricants	500,000
Refined Fuels & Lubricants	500,000
Other Operating Expenses	45,873,146
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	120,000
Legal Dues/fees, Arbitration and Compensation Payments	8,500,000
Supply for credit	28,000,000
Motor Vehicle Insurance	200,000
temporal committees	2,200,000
Contracted Professional Services	2,853,146
Contracted Technical Services	4,000,000
Routine Maintenance - Vehicles and Other Transport	250,000

Equipment	
Maintenance Expenses - Motor Vehicles	250,000
Routine Maintenance - Other Assets	200,000
Maintenance of Computers, Software, and Networks(TONNERS)	200,000
Purchase of Office Furniture and General Equipment	1,682,408
Purchase of Office Furniture and Fittings	900,000
Purchase of Computers, Printers and other IT Equipment	782,408
Total Recurrent County Attorney	61,809,154
Gross Expenditure for PSMA	7,148,172,405

The budget for Bungoma County's Public Service Management and Administration (PSMA) for 2025/2026 reflects a significant allocation of resources aimed at enhancing service delivery, infrastructure, and employee welfare. The total budget stands at KSh 7,148,172,405, with the majority allocated to recurrent expenditures, particularly salaries and benefits, while development projects also receive substantial funding.

Recurrent Expenditures:

The largest portion of the budget is dedicated to recurrent costs, totaling KSh 6,309,144,150 under the County Secretary's office, primarily for basic salaries (KSh 6,052,744,150). This highlights the county's commitment to employee welfare but also raises concerns about the sustainability of such high wage bills. Other notable recurrent expenses include domestic travel (KSh 4,000,000), hospitality services (KSh 7,000,000), and training (KSh 3,199,996), which are essential for operational efficiency but could benefit from stricter cost-control measures.

Development Projects:

Development initiatives are allocated KSh 393,723,504, with a focus on ICT infrastructure (KSh 40,000,000) and the Kenya Devolution Support Programme II (KSh 352,500,000). These investments are critical for modernizing county operations and improving service delivery. However, the absence of allocations for constructing non-residential buildings suggests a gap in addressing physical infrastructure needs.

4.11 Governor's Office and Deputy Governor's Office

The Office has a total budget of Kshs. 256,113,700 broken down as follows: Governor's Office recurrent budget ksh. 216,505,250 and DG's office Kshs. 39,608,450. The following are the programmes.

Item List	Estimates 2025/2026
GOVERNOR'S OFFICE	
Utilities Supplies and Services	250,000
Electricity Expenses	100,000
Communication Supplies and Services	920,000
Telephone,Telex,Facsmile and internet	800,000
Courier and Postal Services	100,000
Domestic Travel and Subsistence, and Other Transportation Costs	36,680,000
TravelCosts(Airlines,Bus,Railwayc)	10,680,000
Accomodation allowance	8,000,000
Daily Subsistance Allowances and accomodation	8,000,000
Field Allowance	5,000,000
Field Operational Allowance	5,000,000
Foreign Travel and Subsistence, and other transportation costs	10,000,000
Travel Costs (airlines, bus, railway, etc.)	3,000,000
Accommodation	4,000,000

Daily Subsistence Allowance	3,000,000
Printing, Advertising and Information Supplies and Services	6,000,000
Publishing and Printing Services	4,500,000
Advertising, Awareness and Publicity Campaigns	500,000
Trade Shows and Exhibitions	1,000,000
Rentals of Produced Assets	6,480,000
Rents and Rates - Non-Residential	6,480,000
Training Expenses	11,030,000
Accommodation	2,500,000
Tuition / training fees	4,530,000
Research allowance	2,000,000
Field Training Attachments	2,000,000
Hospitality Supplies and Services	22,000,000
Catering services, receptions, Ac	8,000,000
Committees Boards and Conferences	14,000,000
Office and General Supplies and Services	2,800,000

General Office Supplies (Paper)	2,000,000
Sanitary and cleaning materials,	800,000
Fuel Oil and Lubricants	14,000,000
Refined Fuels & Lubrication	14,000,000
Other Operating Expenses	24,000,000
Motor Vehicle Insurance	3,000,000
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	10,800,000
Temporal expenses	10,200,000
Routine Maintenance - Vehicles and Other Transport Equipment	10,500,000
Maintenance Expenses - Motor Vehicles	10,500,000
Routine Maintenance - Other Assets	1,250,847
Maintenance of Buildings and Stations -- Non-Residential	450,847
Maintenance of Computers, Software, and Networks ie tonners	800,000
Purchase of Office Furniture and General Equipment	4,368,539
Purchase of Office Furniture and Fittings	1,700,000
Purchase of Computers, Printers and other IT Equipment	2,000,000

Purchase of Airconditioners, Fans and Heating Appliances (KPLC)	668,539
Supplier credit	15,178,363
Grand Total For Recurrent	165,457,749
SPECIAL PROGRAMME	
Communication Supplies and Services	447,501
Telephone, Telex, Facsmile and internet	447,501
Domestic Travel and Subsistence, and Other Transportation Costs	3,000,000
Daily Subsistence Allowances and accomodation	1,000,000
Field Operational Allowance	2,000,000
Hospitality Supplies and Services	6,500,000
Catering services, receptions, Ac	1,500,000
Committees Boards and Conferences	5,000,000
Office and General Supplies and Services	500,000
General Office Supplies (Paper)	500,000
Fuel Oil and Lubricants	4,000,000
Refined Fuels & Lubri	4,000,000

Other Operating Expenses		
		5,000,000
Motor Vehicle Insurance		3,500,000
Temporal imprests		1,500,000
Routine Maintenance - Vehicles and Other Transport Equipment		4,800,000
Maintenance Expenses - Motor Vehicles		4,800,000
Total Recurrent SP		24,247,501
Development Projects		
Construction of Non-Residential buildings		
.Construction of The Bungoma Special Resource Centre kshs. 5,000,000		16,800,000
.Bungoma Rehabilitation Centre kshs. 5,000,000		
.Reintegration of the street children back to the community kshs.4,000,000		
.Ploughing, planting, farm inputs, top dressing, harvesting, shelling, drying, storage kshs. 2,800,000		
Total Dev SP		16,800,000
Total For Recurrent &Dev SP		41,047,501
Service Delivery Unit		
Telephone, Telex, Facsmile and internet		200,000
Domestic Travel and Subsistence, and Other Transportation Costs		1,400,000
Field Allowance		800,000
Field Operational Allowance		

	600,000
Hospitality Supplies and Services	4,700,000
Catering services,receptions,Ac	2,300,000
Committees Boards and Conferences	2,400,000
Office and General Supplies and Services	200,000
General Office Supplies (Paper	200,000
Fuel Oil and Lubricants	1,500,000
Refined Fuels & Lubri	1,500,000
Other Operating Expenses	1,000,000
Motor Vehicle Insurance	200,000
Temporal imprests	800,000
Routine Maintenance - Vehicles and Other Transport Equipment	300,000
Maintenance Expenses - Motor Vehicles	300,000
Routine Maintenance - Other Assets	400,000
Maintenance of Office Furniture and Equipment	200,000
Maintenance of Computers, Software, and Networks ie tonners	200,000

Purchase of Office Furniture and General Equipment	500,000
Purchase of Computers, Printers and other IT Equipment	500,000
Total	10,000,000
Grand Total Governors' Office	216,505,250
DEPUTY GOVERNOR	
Communication Supplies and Services	500,000
Telephone, Telex, Facsmile and internet	500,000
Domestic Travel and Subsistence, and Other Transportation Costs	8,000,000
Travel Costs (Airlines, Bus, Railwayc)	2,000,000
Accommodation allowance	2,000,000
Daily Subsistence Allowances and accomodation	2,000,000
Field Allowance	1,000,000
Field Operational Allowance	1,000,000
Foreign Travel and Subsistence, and other transportation costs	4,000,000
Travel Costs (airlines, bus, railway, etc.)	1,000,000
Accommodation	1,000,000
Daily Subsistence Allowance	

	1,000,000
Sundry Items (e.g. airport tax, taxis	1,000,000
Training Expenses	4,000,000
Accommodation	2,000,000
Tuition / training fees	2,000,000
Hospitality Supplies and Services	6,000,000
Catering services,receptions,Ac	2,000,000
Committees Boards and Conferences	4,000,000
Office and General Supplies and Services	2,808,450
General Office Supplies (Paper	2,000,000
Sanitary and cleaning materials,	808,450
Fuel Oil and Lubricants	5,000,000
Refined Fuels & Lubri	5,000,000
Other Operating Expenses	4,700,000
Motor Vehicle Insurance	500,000
Temporal imprests	4,200,000

Routine Maintenance - Vehicles and Other Transport Equipment	3,000,000
Maintenance Expenses - Motor Vehicles	3,000,000
Routine Maintenance - Other Assets	300,000
Maintenance of Computers, Software, and Networks(tonners)	300,000
Purchase of Office Furniture and General Equipment	1,300,000
Purchase of Computers, Printers, cameras and other IT Equipment	800,000
Purchase of Airconditioners, Fans and Heating Appliances (KPLC)	500,000
Total For Recurrent DG	39,608,450
Grand total Governor and DG	256,113,700

The CFSP ceiling for Governor's Office is 216,505,250, and that of the DGs Office is 39,608,450. These offices stayed within the ceiling limits.

4.12 County Public Service Board

The sector has an allocation of Ksh. 57,506,006 comprising of Ksh. 40,686,784 recurrent and Ksh. 16,819,222 as development. This was within the ceilings of the CFSP 2025.

The following are the programmes.

Item List	Estimates 2025/26
RECURRENTS	
Communication Supplies and Services	403,625
Telephone, Telex, Facsimile and Mobile Phone Services	381,714
courier and postal services	21,911

Domestic Travel and Subsistence, and Other Transportation Costs	11,511,341
Travel Costs (airlines, bus, railway, mileage allowances, etc.)	3,854,531
Daily Subsistence Allowance	3,691,104
Field Allowance	3,965,706
Printing , Advertising and Information Supplies and Services	2,272,354
Advertising, Awareness and Publicity Campaigns	2,272,354
Training Expenses	5,257,658
Accommodation Allowance	2,162,678
Tuition Fees	3,094,980
Hospitality Supplies and Services	9,228,544
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	4,402,144
Boards, Committees, Conferences and Seminars	4,826,400
Insurance Cost	420,000
Insurance Costs -Other(budge	420,000
Office and General Supplies and Services	2,713,540
General Office Supplies (papers, pencils, forms, small office equipment etc)	2,470,360
Sanitary and Cleaning Materials, Supplies and Services	243,180
Fuel Oil and Lubricants	2,313,043
Refined Fuels and Lubricants for Transport	2,313,043
Other Operating Expenses	4,019,904
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	640,700
Legal Dues/fees, Arbitration and Compensation Payments	1,798,000
Contracted Professional Services	1,581,204
Purchase of Office Furniture and General Equipment	1,594,000
Purchase of Office Furniture and Fittings	754,000

Purchase of Computers, Software, and Networks	840,000
Routine Maintenance - Other Assets	952,775
Maintenance Expenses - Motor Vehicles	574,011
Maintenance of Office Furniture and Equipment	124,000
Maintenance of Computers, Software, and Networks	254,764
Total For Recurrent	40,686,784
DEVELOPMENT	
Construction and Civil Works	16,819,222
Other Infrastructure and Civil Works(Administration block)	13,232,215
TOTAL DEVELOPMENT	16,819,222
TOTAL BUDGET	57,506,006

4.1.3 County Assembly of Bungoma

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

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

The projects and activities that the department proposes to do are;

Item	Estimates
	2025/2026
COMPENSATION OF EMPLOYEES	512,000,967
Wages and Salary Contributions	460,304,183
Basic Salaries - Permanent Employees	193,517,496
Basic Salaries - County Assembly Service	193,517,496
Basic Wages - Temporary Employees	48,961,320
Contractual Employees	40,753,320
Casual Labour - Others	2,208,000
asic Wages - Temporary -Other	6,000,000
Personal Allowance - Paid as Part of Salary	213,829,367

House Allowance	65,002,500
Overtime - Civil Service	328,800
Top-up Allowance	466,200
Responsibility Allowance	12,840,000
Transport Allowance	39,309,804
Leave Allowance	1,934,667
Car Maintenance Allowance	22,444,248
National Assembly Attendance Allowance	56,412,800
Personal Allowances paid - Other	15,090,348
Personal Allowances paid as Reimbursements	3,996,000
Telephone Allowance	3,996,000
Social Contributions	51,696,784
Employer Contributions to Compulsory National Social Security Schemes	51,696,784
Employer Contributions to National Social Security Fund	12,312,612
Employer Contributions to Local Government Security Fund	11,820,000
Employer Contribution to Staff Pensions Scheme	20,586,663
Employer Contributions to Compulsory National Social Security Schemes	6,977,509
USE OF GOODS AND SERVICES	395,932,120
Goods and Services	380,081,120
Utilities Supplies and Services	4,950,000
Electricity	3,600,000
Water and sewerage charges	1,200,000
Gas expenses	150,000
Communication, Supplies and Services	4,893,000
Telephone, Telex, Facsimile and Mobile Phone Services	1,200,000
Internet Connections	2,000,000
Courier and Postal Services	240,000
Communication, Supplies - Other	1,453,000
Domestic Travel and Subsistence, and Other Transportation Costs	115,531,718

Travel Costs (airlines, bus, railway, mileage allowances, etc.)	8,300,000
Accommodation - Domestic Travel	1,344,000
Daily Subsistence Allowance	5,712,808
Sundry Items (e.g. airport tax, taxis, etc....)	1,000,000
Field Allowance	2,407,892
Field Operational Allowance	6,925,018
Domestic Travel and Subs. - Others	89,842,000
Foreign Travel and Subsistence, and other transportation costs	4,000,000
Travel Costs (airlines, bus, railway, etc.)	1,000,000
Daily Subsistence Allowance	2,000,000
Foreign Travel and Subs.- Others	1,000,000
Printing , Advertising and Information Supplies and Services	6,656,000
Publishing and Printing Services	3,486,000
Subscriptions to Newspapers, Magazines and Periodicals	660,000
Advertising, Awareness and Publicity Campaigns	2,000,000
Trade Shows and Exhibitions	510,000
Training Expenses	15,038,285
Travel Allowance	1,000,000
Remuneration of Instructors and Contract Based Training Services	1,400,000
Production and Printing of Training Materials	500,000
Field Training Attachments	1,000,000
Trainer Allowance	1,000,000
Research Allowance	2,700,000
Accommodation Allowance	1,000,000
Tuition Fees	3,000,000
Trainee Allowance	3,438,285
Hospitality Supplies and Services	46,119,369
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	5,290,000
Boards, Committees, Conferences and Seminars	30,753,784
Board Allowance (Audit Committee)	680,000

Hospitality Supplies - other (9,395,585
Insurance Costs	57,045,383
Buildings Insurance	14,000,000
Motor Vehicle Insurance	2,400,000
Medical Insurance	40,645,383
Specialized Materials and Supplies	7,300,000
Fungicides, Insecticides and Sprays	800,000
Purchase of Workshop Tools, Spares and Small Equipment	300,000
Education and Library Supplies	1,000,000
Supplies for Broadcasting and Information Services	500,000
Purchase of Uniforms and Clothing - Staff	700,000
Specialized Materials - Other	4,000,000
Office and General Supplies and Services	10,384,425
General Office Supplies (papers, pencils, forms, small office equipment)	5,601,025
Supplies and Accessories for Computers and Printers	1,000,000
Sanitary and Cleaning Materials, Supplies and Services	2,183,400
Office and General Supplies - (ICT)	1,600,000
Fuel Oil and Lubricants	6,000,000
Refined Fuels and Lubricants for Transport	5,000,000
Refined Fuels and Lubricants -- Other	1,000,000
Other Operating Expenses	102,162,940
Bank Service Commission and Charges	3,600,000
Contracted Guards and Cleaning Services	14,316,000
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	5,850,000
Legal Dues/fees, Arbitration and Compensation Payments	5,000,000
Management Fees	19,500,000
Contracted Professional Services	5,000,000
Contracted Technical Services	2,000,000
Laundry Expenses	300,000

Constituency Office Expenses	30,596,940
Sports Allowance	16,000,000
Routine Maintenance	15,851,000
Routine Maintenance - Vehicles and Other Transport Equipment	7,162,000
Maintenance Expenses - Motor Vehicles	3,080,000
Routine Maintenance - Vehicles	4,082,000
Routine Maintenance - Other Assets	8,689,000
Maintenance of Plant, Machinery and Equipment (including lifts)	1,289,000
Maintenance of Office Furniture and Equipment	600,000
Maintenance of Buildings and Stations -- Non-Residential	2,500,000
Minor Alterations to Buildings and Civil Works	1,000,000
Maintenance of Computers, Software, and Networks	1,000,000
Maintenance of Communications Equipment	1,500,000
Routine Maintenance - Other Assets	800,000
INTEREST PAYMENTS	10,322,850
Interest on Domestic Borrowing (Non-Government)	10,322,850
Other Creditors	10,322,850
Public Enterprises	10,322,850
Government Pension and Retirement Benefits	32,642,342
Social Security Benefits	32,642,342
SOCIAL BENEFITS	32,642,342
Gratuity - Civil Servants	7,195,968
Gratuity - Members of Parliament	25,446,374
ACQUISITION OF NON-FINANCIAL ASSETS	17,719,000
Acquisition of Fixed Capital Assets	15,719,000
Purchase of Vehicles and Other Transport Equipment	5,000,000
Purchase of Motor Vehicles	5,000,000
Purchase of Office Furniture and General Equipment	6,569,000
Purchase of Computers, Printers and other IT Equipment	3,650,000
Purchase of Photocopiers	1,600,000
Purchase of other Office Equipment	319,000

Purchase of Lighting Equipment	1,000,000
Purchase of Specialized Plant, Equipment and Machinery	4,150,000
Purchase of ICT networking and Communications Equipment	2,650,000
Purchase of Software	1,500,000
Acquisition of Land and Intangible Assets	2,000,000
Acquisition of Other Intangible Assets	2,000,000
Acquisition of Other Intangible Assets	2,000,000
GRAND TOTAL FOR RECURRENT	968,617,279
Construction of Building	177,490,260
Construction of Buildings – (Debating Chambers)	177,490,260
Construction and Civil Works	51,000,000
Other Infrastructure and Civil Works(Phase II construction of the construction of the Speaker's residence)	51,000,000
Overhaul and Refurbishment of Construction and Civil Works	15,000,000
Overhaul of other Infrastructure and Civil works(Installation of Solar in the main administration block Kshs. 15,000,00)	15,000,000
GRAND TOTAL FOR DEVELOPMENT	243,490,260
TOTAL COUNTY ASSEMBLY BUDGET	1,212,107,539

CHAPTER FIVE: CONCLUSION AND RECOMMENDATIONS

5.1 Conclusion

The Bungoma County Annual Budget for FY 2025/26 reflects a concerted effort to align fiscal planning with development priorities, albeit with certain critical gaps. The total proposed expenditure of Kshs. 15.88 billion surpasses the County Fiscal Strategy Paper ceiling by Kshs. 478 million, reflecting notable deviations across several departments. While the budget broadly addresses priority areas such as healthcare, agriculture, infrastructure, and public service administration, it falls short in transparency and planning coherence. For instance, the recurrent expenditure remains disproportionately high—especially personnel costs, which account for 43% of the budget, well above the recommended 35% under PFMA 2012. Furthermore, the continued inclusion of unfinished or perpetual "priority" projects undermines fiscal credibility and innovation in public service delivery.

On the development side, increased allocations to ward-based projects (Kshs. 30 million per ward) signal a grassroots development approach; Revenue projections are modestly optimistic with a Kshs. 42 million increase in local revenue, though most revenue streams show worrying declines that warrant further policy review. The underfunding of sectors like fisheries and climate-resilient agriculture also raises concerns about long-term sustainability and diversification of the county's economic base.

While sectors such as health and agriculture receive significant financial attention, the linkage between allocations and measurable outcomes remains weak, compounded by the absence of full supporting documentation to substantiate figures. This affects the overall transparency and evaluability of the budget. In summary, although the FY 2025/26 budget shows intent toward improved service delivery and infrastructural development, it suffers from issues of fiscal discipline, inadequate documentation, and a lack of clear policy direction, particularly in confronting emerging economic and environmental challenges.

5.2 Recommendations

The following are the overall recommendations established from this analysis:

- **Enhance Budget Discipline and Compliance**

The County Treasury must ensure strict adherence to CFSP ceilings to uphold fiscal

responsibility. Deviations beyond the legal 1% threshold, as observed in multiple departments, undermine the integrity of the budget process. Going forward, comprehensive justifications should be mandatory for any variations.

- **Reassess Personnel Expenditures**

At 43% of the total budget, personnel costs exceed legal thresholds and crowd out development spending. A thorough audit of the county's payroll and staffing efficiency is essential to bring recurrent expenditure under control and reallocate resources toward impactful capital projects.

- **Improve Transparency and Documentation**

The budget submission lacked critical supporting documents including payroll details, procurement plans. To facilitate proper analysis and oversight, these documents must be provided in full and in time. Adopting digital tools for real-time budget documents could further enhance transparency.

- **Prioritize Sustainable and Inclusive Projects**

Sectors such as climate-smart agriculture, fisheries, youth, and disability empowerment are underfunded despite their transformative potential. The county should rebalance allocations to promote inclusivity, environmental resilience, and value addition, especially in agriculture and livestock sectors.

- **Strengthen Local Revenue Mobilization**

Revenue performance must be enhanced by investing in systems that curb leakages and broaden the tax base. Particular attention should be paid to underperforming streams like livestock permits and land rates, while new revenue streams—such as eco-tourism and digital services—should be explored.

- **Define Clear Policy Direction**

To confront economic and environmental headwinds, Bungoma must articulate a clear, medium-term economic recovery and development strategy within the budget. This includes identifying flagship projects with measurable outcomes that directly respond to pressing socio-economic challenges.

