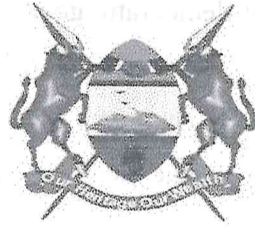


**COUNTY GOVERNMENT OF BUNGOMA**



**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 Mwananchi 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 NALIKA**

**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

*The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders' needs and expectations.*

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

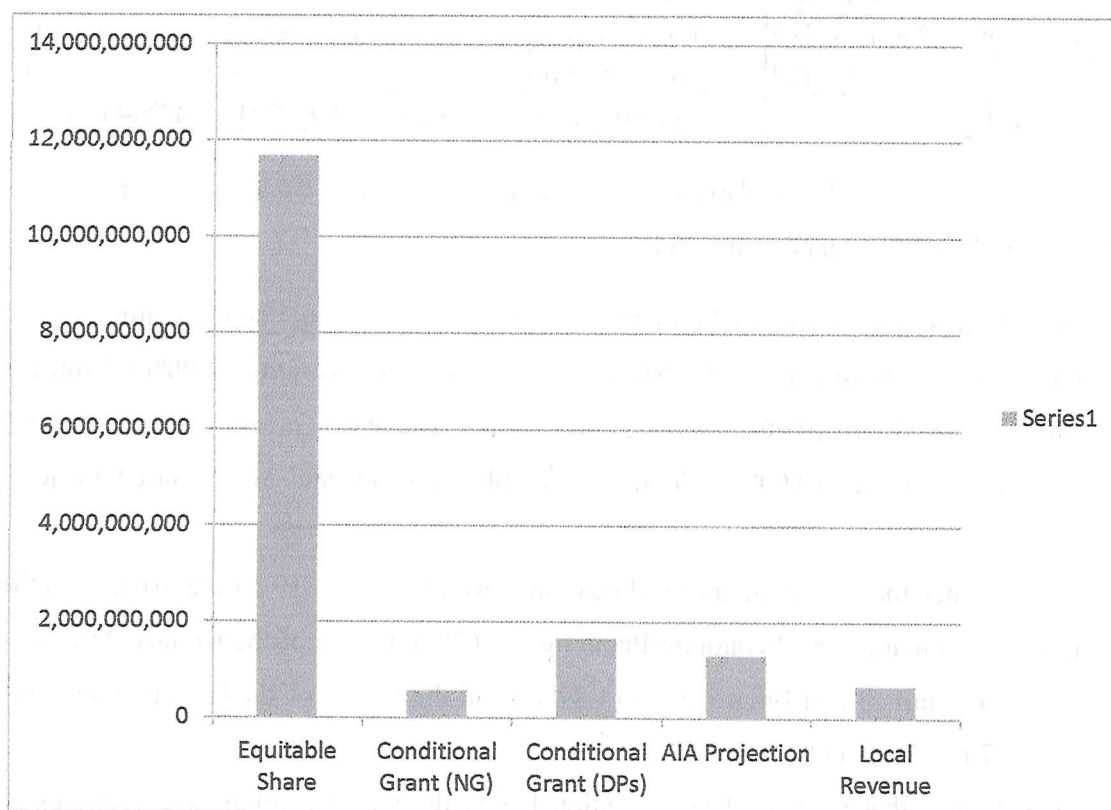
In the Financial Year 2025/26, Bungoma County Government intends to spend a total of Kshs. 15,881,407,761: Recurrent Kshs. 10,726,441,565 and 5,154,966,196 for development. The table below a comparative analysis showing the sources of funding for FY 2025/26 in relation

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

<b>CONSOLIDATED BUDGET</b>			
<b>FINANCIAL YEAR 2025-2026</b>			
<b>A. REVENUE</b>			
<b>SOURCE</b>	<b>APPROVED BUDGET 2024/25</b>	<b>APPROVED SUP 1 BUDGET 2024/25</b>	<b>PROPOSED BUDGET 2025/26</b>
<b>Bal. b/f - (i) Equitable Share.</b>		888,958,688	11,688,348,752
<b>ii) Equitable share CRF</b>		74,044,435	
<b>Transfers from Central Government</b>	<b>11,543,041,769</b>	<b>11,170,673,599</b>	
<b>Conditional Grant- National Government:</b>	<b>487,904,999</b>	<b>814,274,844</b>	<b>572,823,419</b>
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	
<b>Trade: Aggregated Industrial Park Grant</b>	<b>-</b>	<b>194,548,890</b>	<b>133,368,420</b>
(REREC)	45,000,000	45,000,000	-
<b>Agriculture: Fertilizer Subsidy Programme</b>	<b>-</b>	<b>-</b>	<b>-</b>
Kenya Agricultural Business Development Project (KABDP)		10,918,919	
Kenya Livestock Commercialization Project (KELCLOP)	37,950,000	60,067,432	34,500,000
<b>Roads: I) Fuel Levy Fund</b>	<b>184,554,999</b>	<b>184,554,999</b>	<b>184,554,999</b>
<b>Conditional Grants- Development Partners:</b>	<b>1,301,608,119</b>	<b>1,931,623,694</b>	<b>1,654,108,119</b>
<b>Health: I) UNICEF</b>	<b>1,571,000</b>	<b>1,571,000</b>	<b>1,571,000</b>
III) Danish International Development Agency (DANIDA)	13,698,750	31,024,960	13,698,750
<b>Agriculture: World bank Agricultural and Rural growth Projects</b>		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	-
<b>County Secretary: Kenya Devolution Support Programme- Level I</b>	<b>37,500,000</b>	<b>37,500,000</b>	<b>37,500,000</b>
Kenya Devolution Support Programme- Level II		6,753,138	352,500,000
<b>Lands: I) Urban Support Programme(Development)</b>	<b>100,434,139</b>	<b>101,880,104</b>	<b>100,434,139</b>
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
<b>Water and Natural Resources I) WATER KOICA</b>	<b>500,000,000</b>	<b>500,000,000</b>	<b>500,000,000</b>
<b>FUNDS</b>	<b>-</b>	<b>47,956,352</b>	<b>-</b>
<b>Locally Generated AIA:</b>	<b>1,063,647,395</b>	<b>648,089,121</b>	
v) Health Water and Sanitation	1,063,647,395	648,089,121	1,295,070,023
<b>LOCAL REVENUE AS PER EXPECTED FINANCE ACT</b>	<b>1,193,245,421</b>	<b>870,370,184</b>	<b>671,057,448</b>
<b>DEFICIT</b>	<b>15,589,447,703</b>	<b>16,445,990,917</b>	<b>15,881,407,761</b>

The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders' needs and expectations.

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
	<b>Total</b>	<b>15,403,167,503</b>	<b>15,881,407,761</b>	<b>478,240,258</b>

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

- 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%);
- 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
- 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 1<sup>st</sup> 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 1<sup>st</sup> 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
<b>Total</b>	<b>1,362,781,179</b>

#### 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%
<b>Grand Total</b>	<b>14,531,407,761</b>	<b>1,350,000,000</b> <b>0</b>	<b>15,881,407,761</b> <b>1</b>	<b>100.00</b> <b>%</b>

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 Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders' needs and expectations.*

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
<b>Total</b>	<b>2,256,892,816</b>	<b>738,433,511</b>	<b>1,518,459,305</b>	<b>447,668,166.00</b>	<b>1,966,127,471</b>

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(1<sup>st</sup> 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)
<b>TOTAL</b>	<b>1,193,245,422</b>	<b>671,057,448</b>	

## 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
	<b>Total</b>	<b>1,350,000,000.00</b>

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
	<b>Sub-Total</b>	<b>366,471,355</b>	<b>384,706,963</b>

\*

### Breakdown of Expenditure by Programmes and Sub Programmes

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

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

Water and Sewerage charges	199,680
<b>Communication Supplies and Services</b>	<b>163,200</b>
Internet services	91,200
Courier and Postal Services	72,000
<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>6,988,580</b>
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
<b>Printing , Advertising and Information Supplies and Services</b>	<b>535,000</b>
Publishing and Printing Services	300,000
Advertising, Awareness and Publicity Campaigns	140,000
Trade Shows and Exhibitions	95,000
<b>Training Expenses</b>	<b>1,540,000</b>
Hire of Training Facilities and Equipment	807,500

Tuition / training fees	732,500
<b>Hospitality Supplies and Services</b>	<b>5,412,890</b>
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,578,810
Boards, Committees, Conferences and Seminars	3,834,080
<b>Insurance Costs</b>	<b>1,081,250</b>
Plant, Equipment and Machinery Insurance	300,000
Motor Vehicle Insurance	781,250
<b>Office and General Supplies and Services</b>	<b>869,205</b>
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
<b>Fuel Oil and Lubricants</b>	<b>1,309,400</b>
Refined Fuels & Lubricants	1,309,400
<b>Other Operating Expenses</b>	<b>82,100</b>
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	82,100
<b>Routine Maintenance - Vehicles and Other Transport Equipment</b>	<b>920,000</b>

	Maintenance Expenses - Motor Vehicles	920,000
	<b>Routine Maintenance - Other Assets</b>	<b>70,000</b>
	Maintenance of Computers, Software, and Networks(Inclusive of AWS)	70,000
	<b>Purchase of Office Furniture and General Equipment</b>	<b>490,000</b>
	Purchase of Computers, Printers and other IT Equipment	490,000
	<b>TOTAL RECURRENT H/Q</b>	<b>20,139,625</b>
	<b>Development</b>	
	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
	<b>TOTAL DEVELOPMENT</b>	<b>352,109,153</b>
	<b>TOTAL RECURRENT</b>	<b>20,139,625</b>
	<b>TOTALS FOR H/Qs</b>	<b>372,248,778</b>
<b>B</b>	<b>SUB COUNTIES</b>	

The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders' needs and expectations.

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

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

*The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders' needs and expectations.*

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

*The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders; needs and expectations.*

Accommodation	143,500
Tuition / training fees	145,000
<b>Hospitality Supplies and Services</b>	<b>1,338,790</b>
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	396,400
Boards, Committees, Conferences and Seminars	942,390
<b>Insurance Costs</b>	<b>139,500</b>
Motor Vehicle Insurance	139,500
<b>Office and General Supplies and Services</b>	<b>447,025</b>
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
<b>Fuel Oil and Lubricants</b>	<b>356,555</b>
Refined Fuels & Lubricants	356,555
<b>Other Operating Expenses</b>	<b>115,300</b>
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	115,300
<b>Routine Maintenance - Vehicles and Other Transport Equipment</b>	<b>367,500</b>

*The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders' needs and expectations.*

	Maintenance Expenses - Motor Vehicles	367,500
	<b>Routine Maintenance - Other Assets</b>	<b>60,000</b>
	Maintenance of Computers, Software, and Networks(Inclusive of AWS)	60,000
	<b>TOTAL RECURRENT H/Q</b>	<b>5,950,370</b>
	<b>NET RECURRENT</b>	<b>5,950,370</b>
	<b>Development</b>	
	Purchase of Certified Crop Seed	2,000,000
	Supplies for Credit	6,308,166
	<b>TOTAL DEVELOPMENT</b>	<b>8,308,166</b>
	<b>TOTAL RECURRENT</b>	<b>5,950,370</b>
	<b>TOTALS FOR H/Qs</b>	<b>14,258,536</b>
	<b>RECURRENT TOTALS</b>	<b>5,950,370</b>
	<b>DEVELOPMENT TOTALS</b>	<b>8,308,166</b>
	<b>GRAND TOTALS</b>	<b>14,258,536</b>
<b>D</b>	<b>LIVESTOCK AND FISHERIES</b>	
	Utilities Supplies and Services	2,528,684
	Electricity Expenses	923,084

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

Tuition / training fees	512,500
<b>Hospitality Supplies and Services</b>	<b>2,341,860</b>
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	677,400
Boards, Committees, Conferences and Seminars	1,664,460
<b>Insurance Costs</b>	<b>697,500</b>
Motor Vehicle Insurance	697,500
<b>Specialised Materials and Supplies</b>	<b>544,829</b>
Veterinarian Supplies and Materials	544,829
<b>Office and General Supplies and Services</b>	<b>883,125</b>
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
<b>Fuel Oil and Lubricants</b>	<b>960,000</b>
Refined Fuels & Lubricants	960,000
<b>Other Operating Expenses</b>	<b>148,100</b>
Bank charges	-

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

*The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders' needs and expectations.*

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

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

	<b>Estimates 2025/2026</b>
<b>Programmes and Projects</b>	
Water and sewerage charges	100,200
<b>Communication, Supplies and Services</b>	<b>625,594</b>
Telephone, Telex, Facsimile and Mobile Phone Services	441,600
Internet Connections	183,994
<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>5,805,850</b>
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
<b>Printing , Advertising and Information Supplies and Services</b>	<b>1,233,744</b>
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	-
<b>Training Expenses</b>	<b>3,920,757</b>

Programmes and Projects	Estimates 2025/2026
Field Training Attachments COSECSA \$ ICU	2,520,757
Accommodation Allowance	800,000
Tuition Fees	600,000
<b>Hospitality Supplies and Services</b>	<b>3,000,000</b>
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,000,000
Boards, Committees, Conferences and Seminars	1,000,000
<b>Insurance Costs</b>	<b>1,922,800</b>
Motor Vehicle Insurance	1,922,800
<b>Specialised Materials and Supplies</b>	<b>50,000,000</b>
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
<b>Office and General Supplies and Services</b>		<b>404,800</b>
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
<b>Fuel Oil and Lubricants</b>		<b>2,380,000</b>
Refined Fuels and Lubricants for Transport		1,700,000
Other Fuels (wood, charcoal, cooking gas)		680,000
<b>Other Operating Expenses</b>		<b>3,000,000</b>
Contracted Professional		2,000,000
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies		1,000,000
<b>Routine Maintenance - Vehicles and Other Transport Equipment</b>		<b>1,047,000</b>
Maintenance Expenses - Motor Vehicles		1,047,000
<b>Routine Maintenance - Other Assets</b>		<b>2,253,000</b>
Maintenance of Buildings and Stations -- Non-Residential		2,000,000
Maintenance of Computers, Software, and Networks		253,000

	<b>Programmes and Projects</b>	<b>Estimates 2025/2026</b>
	<b>Purchase of Office Furniture and General Equipment</b>	<b>668,400</b>
	<i>Purchase of Office Furniture and Fittings</i>	440,000
	Purchase of Computers, Printers and other IT Equipment	228,400
	Other programmes	
	<b>HEALTH TOTAL RECURRENT</b>	<b>225,234,895</b>
<b>B</b>	<b>Health Development</b>	
	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
	<b>HEALTH DEVELOPMENT</b>	<b>83,463,801</b>
	<b>HEALTH TOTAL RECURRENT &amp; DEV</b>	<b>308,698,696</b>
<b>C</b>	<b>Sanitation</b>	
	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>114,160</b>
	Travel Costs (Airlines, Bus, Railwayc)	44,160
	Daily Subsistence Allowances and accommodation	70,000
	<b>Printing , Advertising and Information Supplies and Services</b>	<b>45,600</b>

The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders; needs and expectations.

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

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

*The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders' needs and expectations.*

	Programmes and Projects	Estimates 2025/2026
		868,114
	Travel Costs(Airlines,Bus,Railwayc)	44,160
	Daily Subsistence Allowances and accomodation	823,954
	Printing , Advertising and Information Supplies and Services	65,240
	Trade Shows and Exhibitions	65,240
	Training Expenses	278,196
	Accomodation	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
	<b>TOTAL</b>	<b>1,248,350</b>
<b>F</b>	<b>Bungoma County Referral Hospital</b>	
	Utilities Supplies and Services	24,710,430
	Electricity	21,745,178

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

	<b>Programmes and Projects</b>	<b>Estimates 2025/2026</b>
	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,976,834
	Boards, Committees, Conferences and Seminars	2,965,252
	<b>Specialised Materials and Supplies</b>	<b>276,655,774</b>
	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
	<b>Office and General Supplies and Services</b>	<b>5,026,694</b>
	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,482,626

	<b>Programmes and Projects</b>	<b>Estimates 2025/2026</b>
	Supplies and Accessories for Computers and Printers	494,209
	Sanitary and Cleaning Materials, Supplies and Services	3,049,860
	<b>Fuel Oil and Lubricants</b>	<b>8,895,755</b>
	Refined Fuels and Lubricants for Transport	5,930,503
	Other Fuels (wood, charcoal, cooking gas etc...)	2,965,252
	<b>Other Operating Expenses</b>	<b>6,571,393</b>
	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
	<b>Routine Maintenance - Vehicles and Other Transport Equipment</b>	<b>2,965,251.56</b>
	Maintenance Expenses - Motor Vehicles	2,965,252
	<b>Routine Maintenance - Other Assets</b>	<b>15,531,261.17</b>
	Maintenance of Plant, Machinery and Equipment (including lifts)	1,482,626
	Maintenance of Office Furniture and Equipment	988,417

	<b>Programmes and Projects</b>	<b>Estimates 2025/2026</b>
	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
	<b>Purchase of Institutional equipment</b>	<b>1,976,834.37</b>
	Purchase of Household and Institutional Appliances	1,976,834
	<b>Purchase of Office Furniture and General Equipment</b>	<b>3,953,668.74</b>
	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
	<b>Purchase of Specialised Plant, Equipment and Machinery</b>	<b>6,141,297.91</b>
	Purchase of ICT networking and Communications Equipment	6,141,298
	<b>TOTAL</b>	<b>370,980,950</b>
<b>G</b>	<b>Webuye County Hospital</b>	
	<b>Utilities Supplies and Services</b>	<b>13,505,462.99</b>
	Electricity	9,960,279
	Water and sewerage charges	3,545,184
	<b>Communication, Supplies and Services</b>	<b>1,769,679.90</b>

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

	<b>Programmes and Projects</b>	<b>Estimates 2025/2026</b>
	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
	<b>Office and General Supplies and Services</b>	<b>4,220,457.19</b>
	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
	<b>Fuel Oil and Lubricants</b>	<b>5,655,412.63</b>
	Refined Fuels and Lubricants for Transport	4,389,275

	<b>Programmes and Projects</b>	<b>Estimates 2025/2026</b>
	Other Fuels (wood, charcoal, cooking gas etc...)	1,266,137
	<b>Other Operating Expenses</b>	<b>8,711,023.63</b>
	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
	<b>Routine Maintenance - Vehicles and Other Transport Equipment</b>	<b>3,376,365.75</b>
	Maintenance Expenses - Motor Vehicles	3,376,366
	<b>Routine Maintenance - Other Assets</b>	<b>17,303,874.46</b>
	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
	<b>Purchase of Office Furniture and General Equipment</b>	<b>4,220,457.19</b>
	Purchase of Office Furniture and Fittings	1,266,137

*The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders' needs and expectations.*

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

Programmes and Projects	Estimates 2025/2026
Publishing and Printing Services	236,581
<b>Hospitality Supplies and Services</b>	<b>1,356,850.26</b>
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	512,818
Boards, Committees, Conferences and Seminars	844,032
<b>Specialised Materials and Supplies</b>	<b>47,727,185.51</b>
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
<b>Office and General Supplies and Services</b>	<b>3,003,875.53</b>
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

*The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders' needs and expectations.*

	Programmes and Projects	Estimates 2025/2026
	<b>Fuel Oil and Lubricants</b>	<b>3,379,733.30</b>
	Refined Fuels and Lubricants for Transport	1,712,398
	Other Fuels (wood, charcoal, cooking gas etc...)	1,667,335
	<b>Other Operating Expenses</b>	<b>2,335,170.40</b>
	Medical Expenses(Patient files and cards)	1,194,172
	Contracted Guards and Cleaning Services	1,140,998
	<b>Routine Maintenance - Vehicles and Other Transport Equipment</b>	<b>1,064,615.99</b>
	Maintenance Expenses - Motor Vehicles	1,064,616
	<b>Routine Maintenance - Other Assets</b>	<b>12,269,229.51</b>
	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
	<b>Purchase of Institutional equipment</b>	<b>-</b>
	Purchase of Household and Institutional Appliances	473,275

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

	<b>Programmes and Projects</b>	<b>Estimates 2025/2026</b>
	Publishing and Printing Services	143,828
	<b>Hospitality Supplies and Services</b>	<b>826,053.58</b>
	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	270,310
	Boards, Committees, Conferences and Seminars	555,743
	<b>Specialised Materials and Supplies</b>	<b>22,303,211.04</b>
	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
	<b>Office and General Supplies and Services</b>	<b>1,044,834.79</b>
	General Office Supplies (papers, pencils, forms, small office equipment etc)	381,403

*The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders' needs and expectations.*

	<b>Programmes and Projects</b>	<b>Estimates 2025/2026</b>
	Supplies and Accessories for Computers and Printers	230,586
	Sanitary and Cleaning Materials, Supplies and Services	432,847
	<b>Fuel Oil and Lubricants</b>	<b>1,084,579.66</b>
	Refined Fuels and Lubricants for Transport	653,638
	Other Fuels (wood, charcoal, cooking gas etc...)	430,942
	<b>Other Operating Expenses</b>	<b>487,943.22</b>
	Bank Service Commission and Charges	13,497
	Medical Expenses(Patient files and cards)	474,446
	<b>Routine Maintenance - Vehicles and Other Transport Equipment</b>	<b>844,100.41</b>
	Maintenance Expenses - Motor Vehicles	844,100
	<b>Routine Maintenance - Other Assets</b>	<b>3,194,972.48</b>
	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

*The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders' needs and expectations.*

	<b>Programmes and Projects</b>	<b>Estimates 2025/2026</b>
	<b>Purchase of Institutional equipment</b>	<b>144,969.75</b>
	Purchase of Household and Institutional Appliances	144,970
	<b>Purchase of Office Furniture and General Equipment</b>	<b>420,383.45</b>
	Purchase of Office Furniture and Fittings	274,062
	Purchase of Computers, Printers and other IT Equipment	146,321
	<b>Purchase of Specialised Plant, Equipment and Machinery</b>	<b>774,874.66</b>
	Purchase of ICT networking and Communications Equipment	774,875
	<b>TOTAL</b>	<b>33,405,440</b>
<b>K</b>	<b>Naitiri Subcounty Hospital</b>	
	<b>Utilities Supplies and Services</b>	<b>1,907,795.56</b>
	Electricity	965,323
	Water and sewerage charges	302,860
	<b>Communication, Supplies and Services</b>	<b>222,766.96</b>
	Telephone, Telex, Facsimile and Mobile Phone Services	194,078
	Internet Connections	222,767
	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>808,794.57</b>
	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
<b>Printing , Advertising and Information Supplies and Services</b>	<b>417,032.55</b>
Publishing and Printing Services	417,033
<b>Hospitality Supplies and Services</b>	<b>993,419.00</b>
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	496,710
Boards, Committees, Conferences and Seminars	496,710
<b>Specialised Materials and Supplies</b>	<b>32,772,240.44</b>
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
<b>Office and General Supplies and Services</b>	<b>476,687.17</b>

*The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders' needs and expectations.*

	<b>Programmes and Projects</b>	<b>Estimates 2025/2026</b>
	General Office Supplies (papers, pencils, forms, small office equipment etc)	199,004
	Sanitary and Cleaning Materials, Supplies and Services	277,683
	<b>Fuel Oil and Lubricants</b>	<b>952,917.56</b>
	Refined Fuels and Lubricants for Transport	757,151
	Other Fuels (wood, charcoal, cooking gas etc...)	195,766
	<b>Other Operating Expenses</b>	<b>746,386.72</b>
	Medical Expenses(Patient files and cards)	746,387
	<b>Routine Maintenance - Vehicles and Other Transport Equipment</b>	<b>683,490.15</b>
	Maintenance Expenses - Motor Vehicles	683,490
	<b>Routine Maintenance - Other Assets</b>	<b>1,474,628.24</b>
	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
	<b>TOTAL</b>	<b>41,456,159</b>
<b>L</b>	<b>BUMULA SUB COUNTY HOSPITAL</b>	

The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders' needs and expectations.

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

	<b>Programmes and Projects</b>	<b>Estimates 2025/2026</b>
	<b>Specialised Materials and Supplies</b>	<b>33,862,680</b>
	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
	<b>Office and General Supplies and Services</b>	<b>475,773</b>
	General Office Supplies (papers, pencils, forms, small office equipment etc)	213,102
	Sanitary and Cleaning Materials, Supplies and Services	262,672
	<b>Fuel Oil and Lubricants</b>	<b>728,809</b>
	Refined Fuels and Lubricants for Transport	383,584
	Other Fuels (wood, charcoal, cooking gas etc...)	345,225

	<b>Programmes and Projects</b>	<b>Estimates 2025/2026</b>
	<b>Other Operating Expenses</b>	<b>487,439</b>
	Bank Service Commission and Charges	46,180
	Medical Expenses(Patient files and cards)	441,259
	<b>Routine Maintenance - Vehicles and Other Transport Equipment</b>	<b>1,459,286</b>
	Maintenance Expenses - Motor Vehicles	1,459,286
	<b>Routine Maintenance - Other Assets</b>	<b>2,029,682</b>
	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
	<b>Purchase of Office Furniture and General Equipment</b>	<b>518,178</b>
	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
	<b>TOTAL</b>	<b>44,249,645</b>
<b>M</b>	<b>CHWELE SUB COUNTY HOSPITAL</b>	
	<b>Utilities Supplies and Services</b>	<b>1,750,566.70</b>

*The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders' needs and expectations.*

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

	<b>Programmes and Projects</b>	<b>Estimates 2025/2026</b>
	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
	<b>Office and General Supplies and Services</b>	<b>960,130.64</b>
	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
	<b>Fuel Oil and Lubricants</b>	<b>1,703,254.08</b>
	Refined Fuels and Lubricants for Transport	1,450,920

*The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders' needs and expectations.*

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

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

*The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders' needs and expectations.*

<b>Programmes and Projects</b>		<b>Estimates 2025/2026</b>
<b>Training Expenses</b>		<b>159,408.78</b>
Accommodation Allowance		159,409
<b>Hospitality Supplies and Services</b>		<b>1,221,071.27</b>
Catering Services (receptions), Accommodation, Gifts, Food and Drinks		530,300
Boards, Committees, Conferences and Seminars		690,771
<b>Specialised Materials and Supplies</b>		<b>30,447,077.46</b>
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

	<b>Programmes and Projects</b>	<b>Estimates 2025/2026</b>
	<b>Office and General Supplies and Services</b>	<b>1,062,725.22</b>
	General Office Supplies (papers, pencils, forms, small office equipment etc)	531,363
	Sanitary and Cleaning Materials, Supplies and Services	531,363
	<b>Fuel Oil and Lubricants</b>	<b>1,647,224.09</b>
	Refined Fuels and Lubricants for Transport	1,487,815
	Other Fuels (wood, charcoal, cooking gas etc...)	159,409
	<b>Other Operating Expenses</b>	<b>850,180.17</b>
	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
	<b>Routine Maintenance - Vehicles and Other Transport Equipment</b>	<b>584,498.87</b>
	Maintenance Expenses - Motor Vehicles	584,499
	<b>Routine Maintenance - Other Assets</b>	<b>2,445,330.72</b>
	Maintenance of Plant, Machinery and Equipment (including lifts)	107,335
	Maintenance of Office Furniture and Equipment	212,545

*The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders' needs and expectations.*

	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
	<b>Purchase of Office Furniture and General Equipment</b>	<b>212,545.04</b>
	Purchase of Office Furniture and Fittings	212,545
	<b>Purchase of Specialised Plant, Equipment and Machinery</b>	<b>1,445,306.29</b>
	Purchase of Fire fighting Vehicles and Equipment	159,409
	Purchase of Medical and Dental Equipment	1,285,898
	<b>TOTAL</b>	<b>42,479,585</b>
<b>O</b>	<b>CHEPTAIS SUB COUNTY HOSPITAL</b>	
	<b>Utilities Supplies and Services</b>	<b>1,536,988.80</b>
	Electricity	1,178,386
	Water and sewerage charges	358,603
	<b>Communication, Supplies and Services</b>	<b>360,911.14</b>

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

	<b>Programmes and Projects</b>	<b>Estimates 2025/2026</b>
	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
	<b>Office and General Supplies and Services</b>	<b>1,903,986.48</b>
	General Office Supplies (papers, pencils, forms, small office equipment etc)	438,145
	Sanitary and Cleaning Materials, Supplies and Services	1,465,841
	<b>Fuel Oil and Lubricants</b>	<b>3,311,979.49</b>
	Refined Fuels and Lubricants for Transport	2,142,520
	Other Fuels (wood, charcoal, cooking gas etc...)	1,169,459
	<b>Other Operating Expenses</b>	<b>2,842,965.70</b>
	Bank Service Commission and Charges	42,850

	Programmes and Projects	Estimates 2025/2026
	Medical Expenses(Patient files and cards)	2,800,115
	<b>Routine Maintenance - Vehicles and Other Transport Equipment</b>	<b>982,211.71</b>
	Maintenance Expenses - Motor Vehicles	982,212
	<b>Routine Maintenance - Other Assets</b>	<b>2,321,599.42</b>
	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
	<b>Purchase of Office Furniture and General Equipment</b>	<b>633,828.96</b>
	Purchase of Office Furniture and Fittings	535,630
	Purchase of Computers, Printers and other IT Equipment	98,199
	<b>Purchase of Specialised Plant, Equipment and Machinery</b>	<b>4,999,214</b>
	Purchase of ICT networking and Communications Equipment	4,999,214
	<b>TOTAL</b>	<b>55,234,530</b>
<b>P</b>	<b>BOKOLI SUBCOUNTY HOSPITAL</b>	

*The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders' needs and expectations.*

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

<b>Programmes and Projects</b>		<b>Estimates 2025/2026</b>
	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,802,213
	Boards, Committees, Conferences and Seminars	3,604,426
	<b>Specialised Materials and Supplies</b>	<b>29,263,430.60</b>
	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
	<b>Office and General Supplies and Services</b>	<b>2,252,766.02</b>
	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,351,660
	Sanitary and Cleaning Materials, Supplies and Services	901,106
	<b>Fuel Oil and Lubricants</b>	<b>5,181,361.85</b>
	Refined Fuels and Lubricants for Transport	4,280,255

*The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders' needs and expectations.*

	Programmes and Projects	Estimates 2025/2026
	Other Fuels (wood, charcoal, cooking gas etc...)	901,106
	<b>Other Operating Expenses</b>	<b>901,106.41</b>
	Medical Expenses(Patient files and cards)	901,106
	<b>Routine Maintenance - Vehicles and Other Transport Equipment</b>	<b>1,351,659.61</b>
	Maintenance Expenses - Motor Vehicles	1,351,660
	<b>Routine Maintenance - Other Assets</b>	<b>3,289,038.39</b>
	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
	<b>Purchase of Office Furniture and General Equipment</b>	<b>1,126,383.01</b>
	Purchase of Computers, Printers and other IT Equipment	1,126,383
	<b>TOTAL BOKOLI SUB HOSPITAL</b>	<b>57,248,430</b>
<b>Q</b>	<b>SINOKO SUB COUNTY HOSPITAL</b>	

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

*The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders' needs and expectations.*

	<b>Programmes and Projects</b>	<b>Estimates 2025/2026</b>
	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
	<b>Office and General Supplies and Services</b>	<b>345,754.62</b>
	General Office Supplies (papers, pencils, forms, small office equipment etc)	205,962
	Sanitary and Cleaning Materials, Supplies and Services	139,793
	<b>Fuel Oil and Lubricants</b>	<b>1,069,416.26</b>
	Refined Fuels and Lubricants for Transport	661,687
	Other Fuels (wood, charcoal, cooking gas etc...)	407,730
	<b>Other Operating Expenses</b>	<b>137,463.09</b>
	Bank Service Commission and Charges	20,969
	Medical Expenses(Patient files and cards)	116,494

	<b>Programmes and Projects</b>	<b>Estimates 2025/2026</b>
	<b>Routine Maintenance - Vehicles and Other Transport Equipment</b>	<b>232,988.29</b>
	Maintenance Expenses - Motor Vehicles	232,988
	<b>Routine Maintenance - Other Assets</b>	<b>862,056.68</b>
	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
	<b>Purchase of Institutional equipment</b>	<b>81,545.90</b>
	Purchase of Household and Institutional Appliances	81,546
	<b>Purchase of Office Furniture and General Equipment</b>	<b>159,548.05</b>
	Purchase of Office Furniture and Fittings	159,548
	<b>TOTAL</b>	<b>8,688,498</b>
<b>R</b>	<b>PRIMARY HEALTH CARE</b>	
	<b>Utilities Supplies and Services</b>	<b>9,848,484.85</b>
	Electricity	7,575,758

The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders' needs and expectations.

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

	<b>Programmes and Projects</b>	<b>Estimates 2025/2026</b>
	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
	<b>Office and General Supplies and Services</b>	<b>10,227,272.73</b>
	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
	<b>Fuel Oil and Lubricants</b>	<b>9,469,696.97</b>
	Refined Fuels and Lubricants for Transport	7,575,758
	Other Fuels (wood, charcoal, cooking gas etc...)	1,893,939
	<b>Other Operating Expenses</b>	<b>3,851,545.45</b>
	Bank Service Commission and Charges	95,864
	Medical Expenses(Patient files and cards)	3,755,682

*The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders' needs and expectations.*

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

#### 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

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

### Budget Analysis: Programmes and Project

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

Sanitary and Cleaning Materials	57,414
<b>Fuel Oil and Lubricants</b>	<b>3,000,000</b>
Refined Fuels and Lubricants for Transport	3,000,000
<b>Other Operating Expenses</b>	<b>350,892,665</b>
Contracted Guards and Cleaning Services	350,836,825
Professional Membership Fees	55,840
<b>Routine Maintenance - Vehicles and Other Transport Equipment</b>	<b>2,500,000</b>
Maintenance Expenses - Motor Vehicles	2,500,000
<b>Routine Maintenance - Other Assets</b>	<b>1,315,739</b>
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
<b>Other Transfers</b>	<b>14,000,000</b>
Other current transfers, Grants(CCIS) Institutional support	11,000,000
Other current transfers-other (CCCU budget)	3,000,000
<b>TOTAL RECURRENT</b>	<b>378,439,774</b>
<b>NET RECURRENT</b>	<b>378,439,774</b>
Other capital Grants and Transfers(climate change co funding)	91,000,000
Other capital Grants and Transfers(climate change grant)	153,488,888
<ul style="list-style-type: none"> <li>✓ Upgrading of boreholes to solar system</li> <li>✓ Construction of roof catchment</li> <li>✓ Protection of water springs</li> <li>✓ Institutional greening</li> <li>✓ Rehabilitation of degraded landscapes</li> <li>✓ Farm forestry</li> <li>✓ Establishment of tree nurseries</li> <li>✓ Promotion of nature-based enterprises</li> <li>✓ Rehabilitation of dams/water pans</li> </ul>	<b>Activities for the Climate change grant.</b>

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

Subscriptions to Newspapers, Magazines and Periodicals	36,211
Advertising, Awareness and Publicity Campaigns	300,000
<b>Training Expenses</b>	<b>1,657,223</b>
Accommodation Allowance	657,223
Tuition Fees	1,000,000
<b>Hospitality Supplies and Services</b>	<b>600,000</b>
Catering Services	600,000
<b>Plant Insurance</b>	<b>1,400,000</b>
Plant, Equipment and Machinery Insurance	1,400,000
<b>Office and General Supplies and Services</b>	<b>442,240</b>
General Office Supplies	400,000
Sanitary and Cleaning Materials	42,240
<b>Fuel Oil and Lubricants</b>	<b>2,500,000</b>
Refined Fuels and Lubricants for Transport	2,500,000
<b>Other Operating Expenses</b>	<b>120,000</b>
Professional Membership Fees	120,000
<b>Routine Maintenance - Vehicles and Other Transport Equipment</b>	<b>1,500,000</b>
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
<b>Prefeasibility and appraisal (KOICA FUNDING)</b>	<b>5,000,000</b>
<b>TOTAL RECURRENT</b>	<b>45,315,674</b>
<b>NET RECURRENT</b>	<b>45,315,674</b>
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

The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders' needs and expectations.

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

### 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;

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

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

Daily Subsistence Allowance	1,000,000.00
<b>Printing , Advertising and Information Supplies and Services</b>	<b>300,000.00</b>
Publishing and Printing Services	200,000.00
Advertising, Awareness and Publicity Campaigns	100,000.00
<b>Training</b>	<b>2,000,000.00</b>
Accommodation allowance	1,240,000.00
Tuition fees	760,000.00
<b>Hospitality Supplies and Services</b>	<b>1,000,000.00</b>
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	500,000.00
Boards, Committees, Conferences and Seminars	500,000.00
<b>Fuel Oil and Lubricants</b>	<b>500,000.00</b>
Refined Fuels and Lubricants for Transport	500,000.00
<b>Gross Expenditure</b>	<b>6,925,000.00</b>
<b>DEVELOPMENT</b>	
<b>Other Capital Grants and Transfers</b>	<b>10,000,000.00</b>
VTC capitaion	10,000,000.00
<b>Construction and Civil Works</b>	<b>47,000,000.00</b>
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
<b>Gross Development Expenditure</b>	<b>57,000,000.00</b>
<b>Grand Total Expenditure VTC</b>	<b>63,925,000.00</b>
<b>Grand Total Expenditure Education &amp; VTC</b>	<b>179,807,737.00</b>

#### 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

*The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders; needs and expectations.*

(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

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

Committees Boards and Conferences	3,931,522
<b>Office and General Supplies and Services</b>	<b>834,500</b>
General Office Supplies (Printing papers, files, writing mtrls and envelopes)	344,500
Supplies and Accessories for Computers and Printers	490,000
<b>Fuel Oil and Lubricants</b>	<b>1,352,000</b>
Refined Fuels & Lubricants	1,352,000
<b>Other Operating Expenses</b>	<b>6,313,900</b>
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
<b>Routine Maintenance - Vehicles and Other Transport Equipment</b>	<b>891,460</b>
Maintenance Expenses - Motor Vehicles	891,460
<b>Routine Maintenance - Other Assets</b>	<b>207,899</b>
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
<b>Purchase of Office Furniture and General Equipment</b>	<b>5,658,467</b>
Purchase of Office Furniture and Fittings	600,000
Purchase of Computers, Printers and other IT Equipment	550,000
Supplier's credit	4,508,467
<b>Total Recurrent</b>	<b>26,826,710</b>
<b>Development</b>	
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
<b>Total Development</b>	<b>81,362,444</b>

*The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders' needs and expectations.*

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

	<b>Total Energy Unit</b>	<b>21,247,666</b>
<b>C</b>	<b>Industrialization Unit</b>	
	<b>Utilities Supplies and Services</b>	<b>20,000</b>
	Water and Sewerage charges	20,000
	<b>Communication Supplies and Services</b>	<b>22,500</b>
	Internet Connections	22,500
	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>3,177,500</b>
	Travel Costs(Airlines,Bus,Railwayc)	284,000
	Field Allowance	600,300
	Daily Subsistence Allowances and accomodation	1,943,200
	Field Operational Allowance	350,000
	<b>Printing , Advertising and Information Supplies and Services</b>	<b>350,000</b>
	Publishing and Printing Servises	350,000
	<b>Training Expenses</b>	<b>1,420,287</b>
	Accomodation	741,869
	Tuition / training fees	678,418
	<b>Hospitality Supplies and Services</b>	<b>4,878,044</b>
	Catering services,receptions,Ac	708,544
	Committees Boards and Conferences	4,169,500
	<b>Office and General Supplies and Services</b>	<b>586,000</b>
	General Office Supplies (Printing papers, files, writing mtrls and envelopes)	490,000
	Supplies and Accessories for Computers and Printers	96,000
	<b>Fuel Oil and Lubricants</b>	<b>920,000</b>
	Refined Fuels & Lubricants	920,000
	<b>Other Operating Expenses</b>	<b>8,260,919</b>
	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
<b>Routine Maintenance - Vehicles and Other Transport Equipment</b>	<b>580,370</b>
Maintenance Expenses - Motor Vehicles	580,370
<b>Purchase of Office Furniture and General Equipment</b>	<b>6,400,000</b>
Purchase of Office Furniture and Fittings	150,000
Purchase of Computers, Printers and other IT Equipment	250,000
<b>Research</b>	<b>6,000,000</b>
<b>Total Recurrent</b>	<b>26,615,620</b>
<b>Development</b>	
CAIP (County co-funding)	40,000,000
Other Capital Grants and Transfers Aggregated Industrial Park Grant	133,368,420
<b>Total</b>	<b>173,368,420</b>
<b>Total Industrialization Unit</b>	<b>199,984,040</b>
<b>Gross Expenditure</b>	<b>329,420,860</b>

#### 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.tc 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
<b>LANDS, URBAN and PHYSICAL PLANNING</b>	
Utilities Supplies and Services	120,000

The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders' needs and expectations.

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

*The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders' needs and expectations.*

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

	400,000
Purchase of Computers, Printers and other IT Equipment	400,000
<b>Total Recurrent</b>	<b>21,820,312</b>
<b>Development</b>	
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
<b>TOTAL DEVELOPMENT</b>	<b>69,594,170</b>
<b>TOTAL LANDS UNIT</b>	<b>91,414,482</b>
<b>HOUSING</b>	
<b>Utilities Supplies and Services</b>	<b>102,000</b>
Electricity	60,000
Water and sewerage charges	42,000
<b>Communication Supplies and Services</b>	<b>168,000</b>
Telephone, Telex, Facsimile and Mobile Phone Services	168,000
<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>2,697,900</b>

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

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

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
<b>TOTAL DEVELOPMENT</b>	<b>366,758,177</b>
<b>TOTAL</b>	<b>397,884,275</b>
<b>BUNGOMA MUNICIPALITY</b>	
<b>RECURRENT EXPENDITURE</b>	
<b>Basic Salary- Permanent Employees</b>	<b>21,867,240</b>
Basic Salary Civil Services	21,867,240
<b>Personal Allowance Paid as Reimbursements</b>	<b>717,200</b>
Refund of Medical Expenses-InPatient	552,588
Leave Expenses	164,612
<b>Employer Contributions to Compulsory National Schemes</b>	<b>3,363,931</b>
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
<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>1,000,000</b>
Travel Costs (Airlines, Bus, Railway)	500,000
Daily Subsistence Allowances and Accommodation	500,000
<b>Training Expenses</b>	<b>1,000,000</b>
Accommodation	500,000
Tuition / Training fees	500,000
<b>Hospitality Supplies and Services</b>	<b>11,000,000</b>
Catering Services (receptions), Accommodation, Foods and Drinks	500,000
Committees, Boards, Seminars and Conferences	10,500,000
<b>Insurance Costs</b>	<b>350,000</b>
Motor Vehicle Insurance	350,000
<b>Office and General Supplies and Services</b>	<b>300,000</b>
General Office Supplies (Paper	100,000
Supplies and Accessories for Computers and Printers	200,000
<b>Fuel Oil and Lubricants</b>	<b>600,000</b>

Refined Fuels & Lubricants	600,000
<b>Routine Maintenance - Vehicles and Other Transport Equipment</b>	<b>300,000</b>
Maintenance Expenses - Motor Vehicles	300,000
<b>Other Capital Institutional Grants</b>	<b>8,750,000</b>
Urban Institutional Grant (UIG) - KUSP	8,750,000
<b>TOTAL FOR RECURRENT</b>	<b>49,248,371</b>
<b>NET RECURRENT</b>	<b>49,248,371</b>
<b>DEVELOPMENT EXPENDITURE</b>	
Construction of market stalls, kitchen and stores, toilet block and associated external works at Kanduyi	47,326,103
<b>Grant(UDG)</b>	<b>55,065,924</b>
Construction of Urban storm water drainage channels in Bungoma CBD Khalaba ward UDG	15,000,000
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
<b>TOTAL FOR DEVELOPMENT</b>	<b>102,392,027</b>
<b>GRAND TOTALS</b>	<b>151,640,398</b>

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

*The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders' needs and expectations.*

Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	31,500
<b>Routine Maintenance - Vehicles and Other Transport Equipment</b>	<b>210,000</b>
Maintenance Expenses - Motor Vehicles	210,000
<b>Routine Maintenance - Other Assets</b>	<b>950,883</b>
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
<b>Other Capital Grants and Transfers</b>	<b>8,750,000</b>
Other Capital Grants and Transfers	8,750,000
<b>Purchase of Vehicles and Other Transport Equipment</b>	
Pre-feasibility, Feasibility and Appraisal Studies	420,000
Purchase of computers,Printers and IT Equipment	420,000
<b>Research, Feasibility Studies, Project Preparation and Design, Project S</b>	<b>2,100,000</b>
Pre-feasibility, Feasibility and Appraisal Studies	1,050,000
Research	1,050,000
<b>Gross Expenditure</b>	<b>45,340,318</b>
<b>DEVELOPMENT</b>	
<b>Other Capital Grants and Transfers</b>	<b>45,368,215</b>
Other Capital Grants and Transfers(Construction of Sewer line)	45,368,215
<b>Construction and Civil Works</b>	<b>39,727,742</b>
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
<b>Overhaul and Refurbishment of Construction and Civil Works</b>	<b>2,000,000</b>
Construction of auction ring at Thursday market	2,000,000

<b>Gross Development Expenditure</b>	<b>87,095,957</b>
<b>Grand Total Expenditure</b>	<b>132,436,275</b>
<i>Gross Expenditure</i>	
<i>Local Revenue</i>	
<i>Net Expenditure</i>	

#### 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

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

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

The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders' needs and expectations.

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

#### 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:

<b>YOUTH AND SPORTS</b>	
<b>Utilities supplies and services</b>	<b>122,423</b>
Electricity bills	72,423
water and sewerage	50,000
<b>Communication, supplies and services</b>	<b>130,000</b>
Telephone, Telex, Facsimile and mobile phone services	50,000
Internet connections	80,000
<b>Domestic Travel and subsistence, and other Transportation cost</b>	<b>33,200,000</b>
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
<b>Printing, advertising and information supplies and services</b>	<b>200,000</b>
Advertising Awareness	200,000
<b>Training expenses</b>	<b>700,000</b>
Accommodation allowance	200,000
Tuition/training fees	500,000
<b>Hospitality supplies and services</b>	<b>2,100,000</b>
catering services, receptions	1,000,000
Committees Boards and conference	800,000
National celebrations	300,000
<b>Specialized materials and supplies</b>	<b>13,500,000</b>
Purchase of sports equipment	13,500,000
<b>Office and general supplies and services</b>	<b>1,100,000</b>
General office supplies	700,000
Sanitary and cleaning materials	400,000
<b>Fuel and lubricants</b>	<b>500,000</b>
Refined fuels and lubricants	500,000
<b>other operating expenses</b>	<b>770,000</b>
Membership fees, dues and subscription to professional and trade bodies	20,000
motor vehicle insurance	250,000
Temporary Committee Expenses	500,000
<b>Routine maintenance- vehicle and other transport equipment</b>	<b>100,000</b>
maintenance expenses- motor vehicle	100,000
<b>Purchase of House Hold Furniture and General Equipment</b>	<b>1,069,818</b>
Purchase of office furniture and fittings	569,818
Purchase of Computers, Printers and other It equipment	500,000
<b>TOTAL RECURRENT</b>	<b>53,492,241</b>

The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders; needs and expectations.

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

#### 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

<b>Local generated Revenue target</b>	<b>Target FY 2024/25</b>	<b>Target FY 2025/26</b>
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
<b>Sub-Total</b>	<b>53,771,017</b>	<b>56,459,567</b>

##### ELEVENTH SCHEDULE: ROADS, PUBLIC WORKS AND TRANSPORT

<b>Local generated Revenue target</b>	<b>Target FY 2024/25</b>	<b>Target FY 2025/26</b>
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
<b>Sub-Total</b>	<b>96,024,072</b>	<b>100,825,276</b>

The department intends to undertake the following programs under Recurent Budget

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

*The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders; needs and expectations.*

<b>Item Description</b>	<b>Estimates 2025/26</b>
General Office Supplies	300,000
<b>Fuel Oil and Lubricants</b>	<b>5,048,820</b>
Refined Fuels and Lubricants for Transport	5,048,820
<b>Other Operating Expenses</b>	<b>8,928,997</b>
Professional Membership Fees	200,320
Supplier Credit	8,728,677
<b>Routine Maintenance - Vehicles and Other Transport Equipment</b>	<b>2,200,000</b>
Maintenance Expenses - Motor Vehicles	2,200,000
<b>Routine Maintenance - Other Assets</b>	<b>300,000</b>
Maintenance of Computers, Software, and Networks	300,000
<b>Research, Feasibility Studies</b>	<b>1,042,088</b>
Engineering Designs and Plans	1,042,088
<b>TOTAL RECURRENT</b>	<b>40,759,393</b>
<b>NET RECURRENT</b>	<b>40,759,393</b>
<b>Development</b>	
<b>Overhaul of roads</b>	<b>202,733,106</b>
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
<b>TOTAL DEVELOPMENT</b>	<b>576,022,798</b>
<b>GROSS EXPENDITURE</b>	<b>616,782,191</b>

#### 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.

*The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders' needs and expectations.*

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:

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

Drinks	
Boards, Committees, Conferences and Seminars	1,646,095
<b>Insurance Costs</b>	<b>2,500,000</b>
Motor Vehicle Insurance	2,500,000
<b>Office and General Supplies and Services</b>	<b>3,252,520</b>
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
<b>Fuel Oil and Lubricants</b>	<b>7,669,800</b>
Refined Fuels and Lubricants for Transport	7,669,800
<b>Other Operating Expenses</b>	<b>73,130,000</b>
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
<b>Routine Maintenance - Vehicles and Other Transport Equipment</b>	<b>2,500,000</b>
Maintenance Expenses - Motor Vehicles	2,500,000
<b>Routine Maintenance - Other Assets</b>	<b>1,840,000</b>
Maintenance of Buildings and Stations -- Non-Residential	1,600,000
Maintenance of Computers, Software, and Networks	240,000
<b>Purchase of Office Furniture and General Equipment</b>	<b>2,200,000</b>
Purchase of Office Furniture and Fittings	1,600,000
Purchase of Computers	600,000
<b>Gross Expenditure</b>	<b>118,250,820</b>
<b>DEVELOPMENT</b>	
<b>Civil Contingency Reserves</b>	<b>100,000,000</b>
Emergency Fund	100,000,000
<b>Construction and Civil Works</b>	<b>120,000,000</b>
Other Infrastructure and Civil Works(refurbishment of buildings)	20,000,000
Other Infrastructure and Civil Works-retention refund	100,000,000

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

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

The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders' needs and expectations.

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

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

The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders' needs and expectations.

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

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

The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders' needs and expectations.

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

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

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

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

## 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

The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders' needs and expectations.

	<b>Sub Total</b>	<b>16,710,034</b>	<b>17,545,536</b>
--	------------------	-------------------	-------------------

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

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

<b>Training Expenses</b>	<b>7,000,000</b>
Accommodation	3,500,000
Training fees	3,500,000
<b>Hospitality Supplies and Services</b>	<b>4,000,000</b>
Catering services,receptions	1,500,000
Committes Boards and Conferences	2,500,000
<b>Specialised Materials and Supplies</b>	<b>4,000,000</b>
Purchase of Uniforms and Clothing - Staff	4,000,000
<b>Office and General Supplies and Services</b>	<b>700,000</b>
General Office Supplies (Paper)	500,000
Sanitary and cleaning materials	200,000
<b>Fuel Oil and Lubricants</b>	<b>3,000,000</b>
Refined Fuels & Lubricants	3,000,000
<b>Other Operating Expenses</b>	<b>306,336,180</b>
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
<b>Routine Maintenance - Vehicles and Other Transport Equipment</b>	<b>1,765,554</b>
Maintenance Expenses - Motor Vehicles	1,765,554
<b>Routine Maintenance - Other Assets</b>	<b>450,000</b>
Maintenance of H/Q building	250,000
Maintenance of Computers, Software, and Networks(TONNERS)	200,000
<b>Government Pension and Retirement Benefits</b>	<b>499,190</b>
pre feasibility studies	499,190

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

The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders; needs and expectations.

	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
	<b>Total For Recurrent</b>	<b>8,472,553</b>
	<b>Total Recurrent Budget</b>	<b>8,472,553</b>
	<b>DEVELOPMENT PROJECTS</b>	
	<b>Supplier Credit</b>	<b>1,223,504</b>
	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 infrustracture	40,000,000
	Other Capital Grants & Transfers (Kenya Devolution Support Programme II)	352,500,000
	<b>Total</b>	<b>393,723,504</b>
	<b>Total Recurrent and Development PSM</b>	<b>762,219,101</b>
<b>B</b>	<b>COUNTY SECRETARY</b>	
	<b>Basic salary- Permanent Employees</b>	<b>6,274,344,150</b>
	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
	<b>Utilities Supplies and Services</b>	<b>250,000</b>
	Electricity Expenses	200,000
	Water and Sewerage charges	50,000
	<b>Communication Supplies and Services</b>	<b>500,000</b>
	Telephone,Telex,Facsmile and internet	500,000
	<b>Domestic Travel and Subsistence, and Other Transportation</b>	<b>4,000,000</b>
	<b>Costs</b>	
	TravelCosts(Airlines,Bus,Railwayc)	1,000,000

Accommodation allowance	1,000,000
Daily Subsistence Allowances and accommodation	2,000,000
<b>Foreign Travel and Subsistence, and other transportation costs</b>	<b>1,000,000</b>
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
<b>Printing , Advertising and Information Supplies and Services</b>	<b>600,000</b>
Subscription to Newspapers,	100,000
Advertising, Awareness and Publicity Campaigns	500,000
<b>Training Expenses</b>	<b>3,199,996</b>
Accommodation	1,500,000
Tuition / training fees	1,699,996
<b>Hospitality Supplies and Services</b>	<b>7,000,000</b>
Catering services,receptions,Ac	1,500,000
Committees Boards and Conferances	5,500,000
<b>Office and General Supplies and Services</b>	<b>1,561,976</b>
General Office Supplies (Paper	1,511,976
Sanitary and cleaning materials,	50,000
<b>Fuel Oil and Lubricants</b>	<b>1,000,000</b>
Refined Fuels & Lubricants	1,000,000
<b>Other Operating Expenses</b>	<b>10,420,000</b>
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
<b>Routine Maintenance - Vehicles and Other Transport Equipment</b>	<b>500,000</b>

The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders; needs and expectations.

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

Daily Subsistence Allowances and accomodation	2,500,000
<b>Foreign Travel and Subsistence, and other transportation costs</b>	<b>1,000,000</b>
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
<b>Printing , Advertising and Information Supplies and Services</b>	<b>50,000</b>
Subscription to Newspapers,	50,000
<b>Training Expenses</b>	<b>2,250,000</b>
Accommodation	1,000,000
Tuition / training fees	1,250,000
<b>Hospitality Supplies and Services</b>	<b>2,353,600</b>
Catering services,receptions,Ac	1,000,000
Committees Boards and Conferances	1,353,600
<b>Specialised Materials and Supplies</b>	<b>500,000</b>
Education and Library Supplies	500,000
<b>Office and General Supplies and Services</b>	<b>1,050,000</b>
General Office Supplies (ie stationaries	1,000,000
Sanitary and cleaning materials,	50,000
<b>Fuel Oil and Lubricants</b>	<b>500,000</b>
Refined Fuels & Lubricants	500,000
<b>Other Operating Expenses</b>	<b>45,873,146</b>
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
<b>Routine Maintenance - Vehicles and Other Transport</b>	<b>250,000</b>

*The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders; needs and expectations.*

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

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.

*The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders' needs and expectations.*

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

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

The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders' needs and expectations.

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

*The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders; needs and expectations.*

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

<b>Other Operating Expenses</b>	<b>5,000,000</b>
Motor Vehicle Insurance	3,500,000
Temporal imprests	1,500,000
<b>Routine Maintenance - Vehicles and Other Transport Equipment</b>	<b>4,800,000</b>
Maintenance Expenses - Motor Vehicles	4,800,000
<b>Total Recurrent SP</b>	<b>24,247,501</b>
<b>Development Projects</b>	
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	
<b>Total Dev SP</b>	<b>16,800,000</b>
<b>Total For Recurrent &amp;Dev SP</b>	<b>41,047,501</b>
<b>Service Delivery Unit</b>	
Telephone,Telex,Facsmile and internet	200,000
<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>1,400,000</b>
Field Allowance	800,000
Field Operational Allowance	

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

*The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders; needs and expectations.*

<b>Purchase of Office Furniture and General Equipment</b>	<b>500,000</b>
Purchase of Computers, Printers and other IT Equipment	500,000
<b>Total</b>	<b>10,000,000</b>
<b>Grand Total Governors' Office</b>	<b>216,505,250</b>
<b>DEPUTY GOVERNOR</b>	
<b>Communication Supplies and Services</b>	<b>500,000</b>
Telephone, Telex, Facsimile and internet	500,000
<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>8,000,000</b>
Travel Costs (Airlines, Bus, Railway)	2,000,000
Accommodation allowance	2,000,000
Daily Subsistence Allowances and accommodation	2,000,000
Field Allowance	1,000,000
Field Operational Allowance	1,000,000
<b>Foreign Travel and Subsistence, and other transportation costs</b>	<b>4,000,000</b>
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
<b>Training Expenses</b>	<b>4,000,000</b>
Accommodation	2,000,000
Tuition / training fees	2,000,000
<b>Hospitality Supplies and Services</b>	<b>6,000,000</b>
Catering services,receptions,Ac	2,000,000
Committees Boards and Conferences	4,000,000
<b>Office and General Supplies and Services</b>	<b>2,808,450</b>
General Office Supplies (Paper	2,000,000
Sanitary and cleaning materials,	808,450
<b>Fuel Oil and Lubricants</b>	<b>5,000,000</b>
Refined Fuels & Lubri	5,000,000
<b>Other Operating Expenses</b>	<b>4,700,000</b>
Motor Vehicle Insurance	500,000
Temporal imprests	4,200,000

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

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.

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

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

The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders; needs and expectations.

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

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

*The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders; needs and expectations.*

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
<b>Personal Allowances paid as Reimbursements</b>	<b>3,996,000</b>
Telephone Allowance	3,996,000
<b>Social Contributions</b>	<b>51,696,784</b>
<b>Employer Contributions to Compulsory National Social Security Schemes</b>	<b>51,696,784</b>
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
<b>USE OF GOODS AND SERVICES</b>	<b>395,932,120</b>
<b>Goods and Services</b>	<b>380,081,120</b>
<b>Utilities Supplies and Services</b>	<b>4,950,000</b>
Electricity	3,600,000
Water and sewerage charges	1,200,000
Gas expenses	150,000
<b>Communication, Supplies and Services</b>	<b>4,893,000</b>
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
<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>115,531,718</b>

*The Budget Office is dedicated to delivering high quality services to both the Legislature and the people of Bungoma, ensuring we effectively meet all stakeholders' needs and expectations.*

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
<b>Foreign Travel and Subsistence, and other transportation costs</b>	<b>4,000,000</b>
Travel Costs (airlines, bus, railway, etc.)	1,000,000
Daily Subsistence Allowance	2,000,000
Foreign Travel and Subs.- Others	1,000,000
<b>Printing , Advertising and Information Supplies and Services</b>	<b>6,656,000</b>
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
<b>Training Expenses</b>	<b>15,038,285</b>
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
<b>Hospitality Supplies and Services</b>	<b>46,119,369</b>
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
<b>Insurance Costs</b>	<b>57,045,383</b>
Buildings Insurance	14,000,000
Motor Vehicle Insurance	2,400,000
Medical Insurance	40,645,383
<b>Specialized Materials and Supplies</b>	<b>7,300,000</b>
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
<b>Office and General Supplies and Services</b>	<b>10,384,425</b>
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
<b>Fuel Oil and Lubricants</b>	<b>6,000,000</b>
Refined Fuels and Lubricants for Transport	5,000,000
Refined Fuels and Lubricants -- Other	1,000,000
<b>Other Operating Expenses</b>	<b>102,162,940</b>
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
<b>Routine Maintenance</b>	<b>15,851,000</b>
<b>Routine Maintenance - Vehicles and Other Transport Equipment</b>	<b>7,162,000</b>
Maintenance Expenses - Motor Vehicles	3,080,000
Routine Maintenance - Vehicles	4,082,000
<b>Routine Maintenance - Other Assets</b>	<b>8,689,000</b>
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
<b>INTEREST PAYMENTS</b>	<b>10,322,850</b>
<b>Interest on Domestic Borrowing (Non-Government)</b>	<b>10,322,850</b>
<b>Other Creditors</b>	<b>10,322,850</b>
Public Enterprises	10,322,850
<b>Government Pension and Retirement Benefits</b>	<b>32,642,342</b>
Social Security Benefits	32,642,342
<b>SOCIAL BENEFITS</b>	<b>32,642,342</b>
Gratuity - Civil Servants	7,195,968
Gratuity - Members of Parliament	25,446,374
<b>ACQUISITION OF NON-FINANCIAL ASSETS</b>	<b>17,719,000</b>
<b>Acquisition of Fixed Capital Assets</b>	<b>15,719,000</b>
<b>Purchase of Vehicles and Other Transport Equipment</b>	<b>5,000,000</b>
Purchase of Motor Vehicles	5,000,000
<b>Purchase of Office Furniture and General Equipment</b>	<b>6,569,000</b>
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
<b>Purchase of Specialized Plant, Equipment and Machinery</b>	<b>4,150,000</b>
Purchase of ICT networking and Communications Equipment	2,650,000
Purchase of Software	1,500,000
<b>Acquisition of Land and Intangible Assets</b>	<b>2,000,000</b>
<b>Acquisition of Other Intangible Assets</b>	<b>2,000,000</b>
Acquisition of Other Intangible Assets	2,000,000
<b>GRAND TOTAL FOR RECURRENT</b>	<b>968,617,279</b>
<b>Construction of Building</b>	<b>177,490,260</b>
Construction of Buildings – (Debating Chambers)	177,490,260
<b>Construction and Civil Works</b>	<b>51,000,000</b>
Other Infrastructure and Civil Works( Phase II construction of the construction of the Speaker's residence)	51,000,000
<b>Overhaul and Refurbishment of Construction and Civil Works</b>	<b>15,000,000</b>
Overhaul of other Infrastructure and Civil works(Installation of Solar in the main administration block Kshs. 15, 000,00)	15,000,000
<b>GRAND TOTAL FOR DEVELOPMENT</b>	<b>243,490,260</b>
<b>TOTAL COUNTY ASSEMBLY BUDGET</b>	<b>1,212,107,539</b>

## 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.

