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COUNTY GOVERNMENT OF BUNGOMA

COUNTY ASSEMBLY OF BUNGOMA
(LPCS)
05 DEC 2023
TABLED
By... H. D. O. ...



COUNTY ASSEMBLY OF BUNGOMA

THIRD ASSEMBLY, SECOND SESSION

**REPORT BY BUDGET AND APPROPRIATIONS
COMMITTEE ON
THE FIRST SUPPLEMENTARY BUDGET FY 2023/2024**

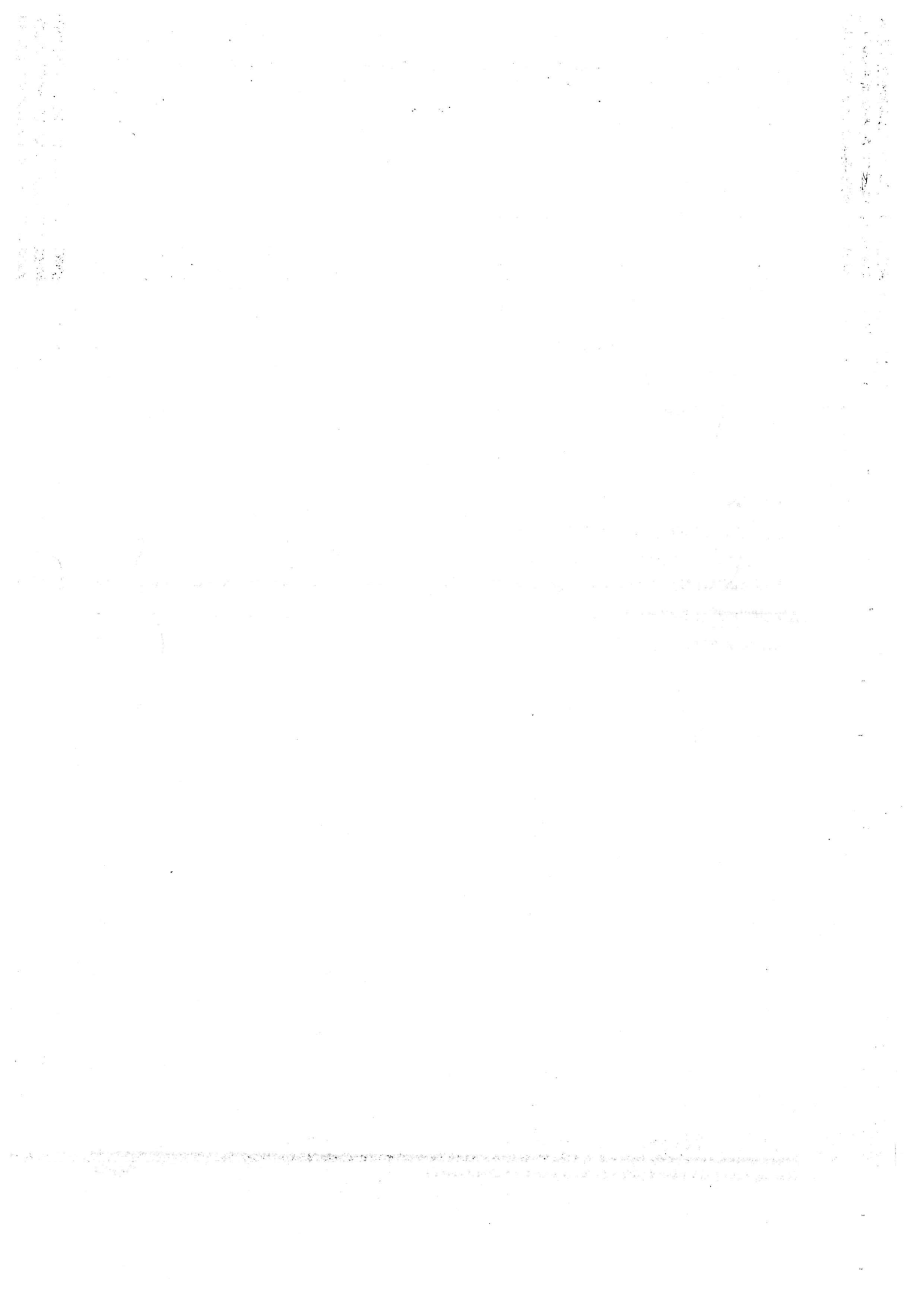
**Clerk's Chambers
County Assembly Buildings
PO BOX 1886,
BUNGOMA, KENYA**

November, 2023

COUNTY ASSEMBLY OF BUNGOMA
(LPCS)
05 DEC 2023
NOTICE ISSUED
By... H. D. O. ...

TABLE OF CONTENTS

ABBREVIATION.....	4
CHAPTER ONE.....	5
1.0 BACKGROUND:.....	5
1.2 COMMITTEE MEMBERSHIP:	5
1.3 MANDATE OF THE COMMITTEE:	6
1.4 LEGAL FRAMEWORK	6
1.5 ACKNOWLEDGEMENT	8
CHAPTER TWO.....	10
2.1 ANALYSIS OF THE FIRST SUPPLEMENTARY BUDGET FY 2023/2024.....	10
2.1.1 Revenue	11
2.1.2 Ward Based Projects	13
2.1.3. Pending Bills.....	14
CHAPTER THREE.....	15
3.0 DEPARTMENTAL EXPENDITURE HIGHLIGHTS.....	15
3.1 AGRICULTURE, LIVESTOCK, FISHERIES AND CO-OPERATIVE DEVELOPMENT	15
3.1.1 Cooperative development.....	15
3.1.2 Livestock and Fisheries.....	15
3.1.3 Agriculture and Irrigation.....	16
3.2 GENDER AND CULTURE	16
3.3 YOUTH AND SPORTS.....	17
3.4 TOURISM, ENVIRONMENT, WATER AND NATURAL RESOURCES	18
3.4.1 Tourism and Environment	18
3.4.2 Water and Natural Resources	18
3.5 HEALTH & SANITATION.....	19
3.5.1 Health.....	19
3.5.2 Bungoma Referral Hospital	20
3.5.3 Webuye Sub County Hospital	20
3.5.4 Sanitation	20
3.6 ROADS AND PUBLIC WORKS	21
3.7 EDUCATION	21
3.8 TRADE, ENERGY AND INDUSTRIALIZATION	22



3.9.2 Housing	23
3.9.4 Kimilili Municipality.....	25
3.10 PUBLIC ADMINISTRATION, COUNTY SECRETARY, SUB-COUNTY ADMINISTRATION, COUNTY ATTORNEY GOVERNOR' S OFFICE AND DEPUTY GOVERNOR'S OFFICE	25
3.10.1 Public Administration	25
3.11.1 COUNTY PUBLIC SERVICE BOARD.....	27
3.11.2 COUNTY ASSEMBLY.....	28
3.12 FINANCE AND ECONOMIC PLANNING	29
CHAPTER FOUR.....	31
4.0 COMMITTEE OBSERVATIONS AND RECOMMENDATIONS.....	31
4.1 COMMITTEE'S OBSERVATIONS	31
4.2 COMMITTEE RECOMMENDATIONS:.....	32
4.3 BUDGET COMMITTEE'S PROPOSED DECREASES AND INCREASES ON DEPARTMENTAL BUDGET IN THE 1ST SUPPLEMENTARY BUDGET FY2023/2024	33
ADOPTION SCHEDULE.....	34
ANNEXTURES.....	35

ABBREVIATION

AIA	Appropriation In Aid
ASDSP	Agriculture Sector Development Support Program
ATC	Agricultural Training Centre
B/F	Brought forward
CARA	County Allocation of Revenue Act
CCIS	County Climate Institutional Support
CGAA	County Government Additional Allocation
CHRAC	County Human Resource Advisory Committee
CRA	Commission of Revenue Allocation
FLLOCA	Financing Locally Led Climate Action
FY	Financial Year
ICT	Information Communication Technology
KELCLOP	Kenya Livestock Commercialization Project
KISIP	Kenya Informal Settlements Improvement Project
KOICA	Korea International Cooperation Agency
Kshs.	Kenya Shilling
KUSP	Kenya Urban Support Program
MES	Medical Equipment Supplies
MTEF	Medium Term Expenditure Framework
NARIGP	National Agricultural and Rural Inclusive Growth Project
NAVCDP	National Agricultural Value Chain Development Project
PFM	Public Finance Management
SRC	Salary and Remuneration Commission

CHAPTER ONE

1.0 BACKGROUND:

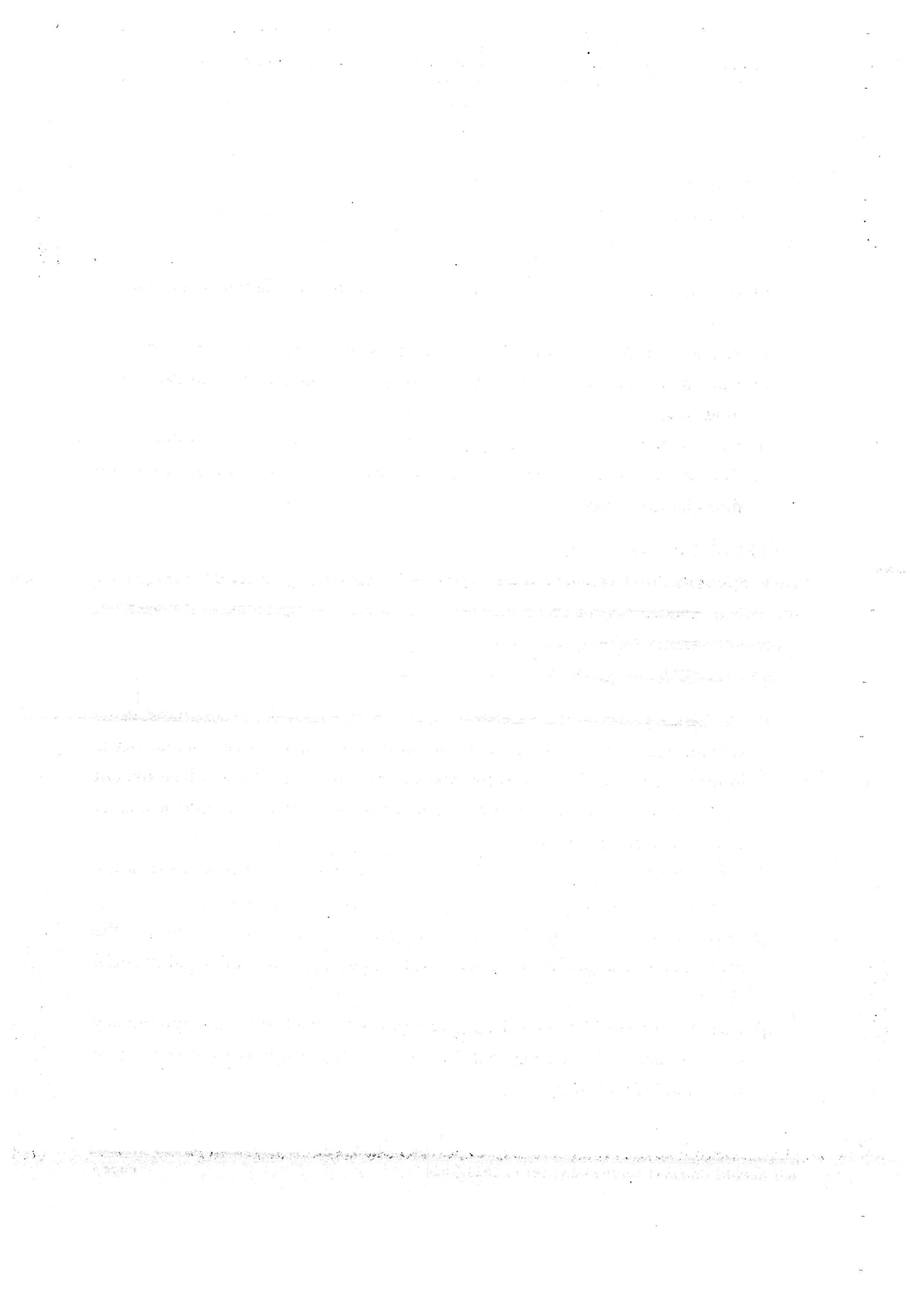
Mr. Speaker Sir,

On behalf of the Members of the Committee on Budget and Appropriations and as per the provisions of Section 135 of the Public Finance Management Act, 2012, Regulation 39 of Public Finance Management (County Governments) Regulations, 2015 and Standing Order 239 of County Assembly of Bungoma Standing Orders, it is my pleasure to present to this House, the report by Budget and Appropriations Committee on the First Supplementary Budget Estimates for FY 2023/2024 which was tabled on 21st November, 2023 and pursuant to provision of Standing Order 232 (3) (a) committed to all Sectoral Committees for interrogation and thereafter submitting their recommendations to Budget and Appropriations Committee.

1.2 COMMITTEE MEMBERSHIP:

As currently constituted, the Committee comprises the following members:

- | | |
|--------------------------|------------------|
| 1) Hon. Jack Wambulwa | Chairperson |
| 2) Hon. Charles Nangulu | Vice Chairperson |
| 3) Hon. Anthony Lusenaka | Member |
| 4) Hon. Joan Kirong | Member |
| 5) Hon. Meshack Simiyu | Member |
| 6) Hon. Miliyah Masungo | Member |
| 7) Hon. Sudi Busolo | Member |
| 8) Hon. Ali Machani | Member |
| 9) Hon. Grace Sundukwa | Member |
| 10) Hon. Caleb Wanjala | Member |
| 11) Hon. Polycarp Kimeta | Member |



1.3 MANDATE OF THE COMMITTEE:

Mr. Speaker Sir, Budget and Appropriations Committee is established under Standing Order No. 210 of the County Assembly of Bungoma and is mandated to:

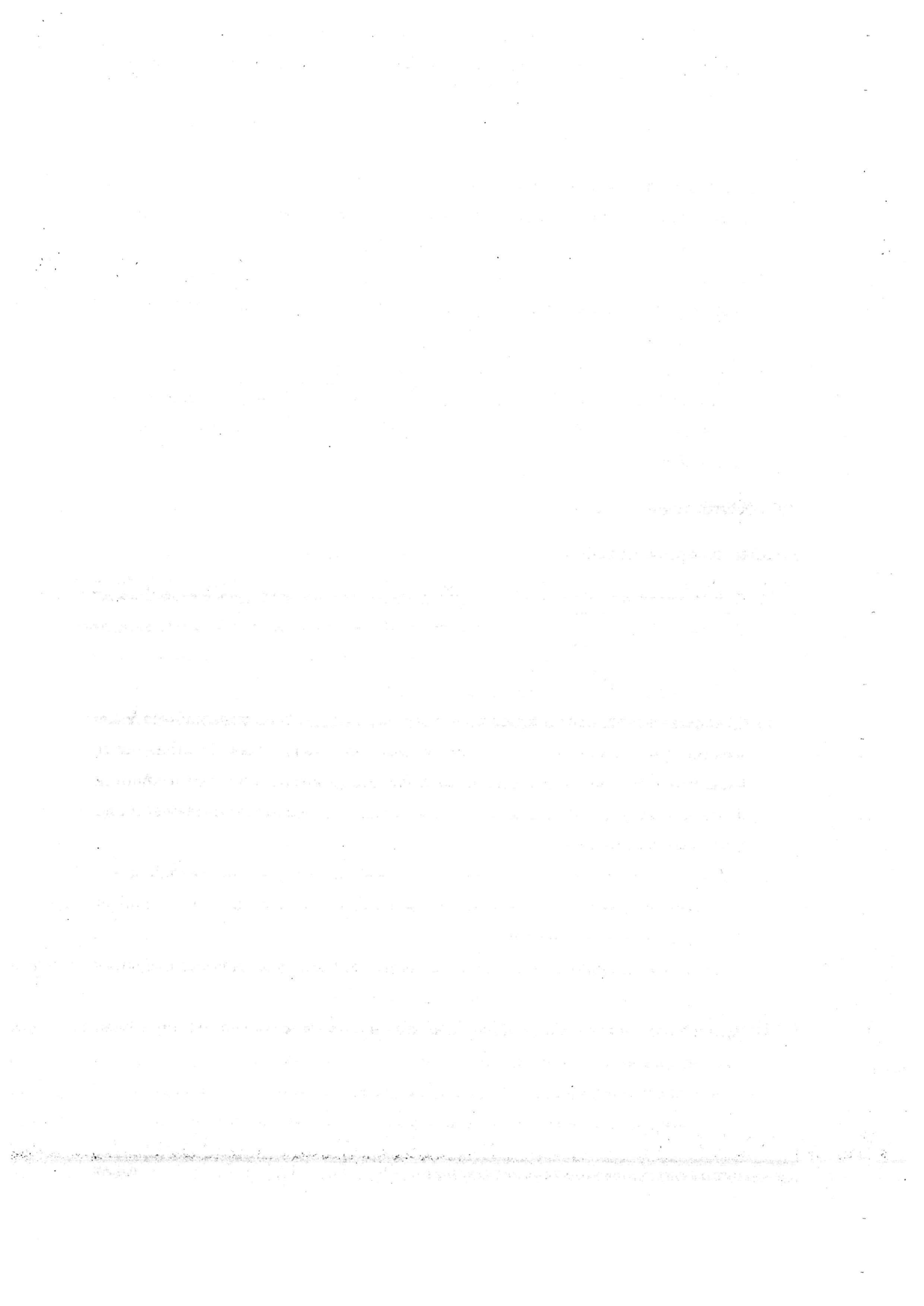
- a) Discuss and review the estimates and make recommendation to the County Assembly;
- b) Examine the County Fiscal Strategy Paper presented to the County Assembly;
- c) Examine the County Debt Management Strategy Paper presented to the County Assembly;
- d) Examine Bills related to the County Budget, including Appropriations Bills; and
- e) Evaluate tax estimates, economic and budgetary policies and programmes with direct budget outlays.

1.4 LEGAL FRAMEWORK

Hon. Speaker Sir, Budget and Appropriations Committee is given legal backing under the Public Finance Management Act (PFM) 2012 and Public Finance Management (County Governments) Regulations, 2015.

Section 135 (1) of the PFM Act 2012 provides that,

- 1) "A County government may spend money that has not been appropriated if the amount appropriated for any purpose under the County Appropriation Act is insufficient or a need has arisen for expenditure for a purpose for which no amount has been appropriated by that Act, or money has been withdrawn from the County Government Emergency Fund.
- 2) A County Government shall submit a supplementary budget in support of the additional expenditure for authority for spending under subsection (1).
- 3) In complying with subsection (2), a County government shall describe how the additional expenditure relates to the fiscal responsibility principles and financial objectives.
- 4) Except as provided by subsection (5), the approval of the County Assembly for any spending under this section shall be sought within two months after the first withdrawal of the money.



- 5) If the County Assembly is not sitting during the time contemplated in subsection (4), or is sitting but adjourns before approval has been sought, approval shall be sought within fourteen days after it next sits.
- 6) When the County Assembly has approved spending under subsection (2), a supplementary Appropriation Bill shall be introduced for the appropriation of the money spent.
- 7) In any Financial Year, the County Government may not spend under this section more than ten percent of the amount appropriated by the County Assembly for that year unless that County Assembly has, in special circumstances, approved a higher percentage”

PFM Regulations

Regulation 39 provides as follows;

- 1) Each Accounting Officer shall within the guidelines of the supplementary budget circular and in conformity with budget guidelines issued by the County Executive Committee Member, prepare revised budget estimates in the format to be issued by the County Executive Committee Member.
- 2) Prior to incurring any expenditure under paragraph (1), Accounting Officers shall seek the approval of the County Treasury, and if approval is granted by the County Executive Committee Member, it shall be communicated to the Accounting Officers through a notification which shall be copied to the Auditor-General and the Controller of Budget.
- 3) The purpose for which approval is sought for a supplementary budget shall be—
 - a) **unforeseen and unavoidable**, in circumstances where no budget provision was made; or
 - b) **unavoidable, in circumstances** where there is an existing budgetary provision which, however, is inadequate.
- 4) For purposes of paragraph (3), the following shall not be considered unforeseen and unavoidable expenditure—
 - a) expenditure that, although known when finalizing the estimates of the original budget, could not be accommodated within allocations; and



- b) tariff adjustments and price increases.
- 5) Accounting Officers may seek supplementary budget if the expenditure cannot be met by budget reallocation under section 154 of PFM Act. The request for supplementary budget in sub regulation (5) shall be presented in a format that facilitates comparison with the original budget and shall contain all the information necessary to enable a decision on the application to be reached and shall include—
- a) the Vote, program, sub-programme and broad expenditure category which it is desired to supplement, the original sum voted thereon and any supplements which may have since been added;
 - b) the actual expenditure and the outstanding liabilities or commitments against the item on the date when the request is made;
 - c) the amount of the supplement required, the reasons why the supplement is necessary and why it has not been possible to keep within the voted provision;
 - d) the basis for the calculation underpinning the supplementary;
 - e) the proposed source of financing of the additional expenditure,
 - f) an analysis of the fiscal impact of the additional expenditure; or of the implications, if any, for the planned outputs and outcomes of the affected programmes;
 - g) any implied deviation from the Medium Term Expenditure Framework (MTEF) and the financial objectives;
 - h) be accompanied by the latest fiscal projections

1.5 ACKNOWLEDGEMENT

Mr. Speaker Sir,

The Committee is grateful to the Office of the Speaker and Clerk for the logistical support accorded to it to undertake this exercise successfully. The Committee also extends its gratitude to the County Executive Committee Members, Chief Officers and the County staff who found time amid tight schedules and short notice, to appear and clarify on the proposed budget reallocations in the First Supplementary Budget FY 2023/2024.



In addition, we applaud the Sector Committees for fruitful interrogations and informative reports they submitted to Budget and Appropriations Committee in time despite the short notice.

Finally, the significant role played by the Committee Members and its Secretariat for their steadfastness in the compilation and completion of this report cannot be overlooked.

Mr. Speaker Sir,

I wish to confirm that the adoption of the recommendations of the Committee was unanimous. It is now my pleasant duty and privilege, and on behalf of the Budget and Appropriations Committee, to present to this House the report of the Committee on the First Supplementary Budget FY 2023/2024 for debate and adoption.

Signed:

HON. JACK WAMBULWA, MCA; KIMAETI WARD.

DATE.....04/12/2023.....SIGNATURE.....

CHAIRPERSON: BUDGET AND APPROPRIATIONS COMMITTEE.

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CHAPTER TWO

2.1 ANALYSIS OF THE FIRST SUPPLEMENTARY BUDGET FY 2023/2024

Mr. Speaker Sir,

The First Supplementary Budget Estimates for the FY 2023/24 was occasioned by the following reasons;

- a) Re-voting and re-appropriation of balances including conditional grants, from the previous financial year 2022/23.
 - Equitable Share Kshs. 275,350,297
 - Retention figure Kshs. 150 million
 - NARIGP Balance B/F Kshs. 61,681,141
 - DANIDA grant B/F Kshs. 28,609,315
- b) Compliance with the approved CARA, 2023 that has resulted in :
 - Equalization Fund Kshs. 137,839,232
 - Lease of Medical Equipment additional Kshs. 14,723,404.
 - Aggregated Industrial Park grant additional Kshs. 150 million
 - Fertilizer subsidy programme Kshs. 242,962,800
 - Transfer of Library Services Kshs. 6,865,428
 - Danida grant reduced from Kshs. 28.6 million to Kshs. 590,000
 - NARIGP Grant reduced to Kshs. 150 million
 - National Agricultural Value Chain Development Project (NAVCDP) Kshs. 250 million
 - Kenya Livestock Commercialization Project (KELCLOP) Kshs. 34.5 million
 - ASDSP reduced by Kshs. 200,349
- c) Compliance with SRC Gazette Notice (The Kenya Gazette No. 10346 of 9th August 2023) that had overall financial implication on personnel emoluments as detailed below:
 - Increase in amount for NSSF (Employers Contribution);
 - Introduction of Housing Levy Fund (Employers Contribution);
 - Monthly computation for payment of Gratuity for contracted staff;

- Effecting of the SRC New Salary Review with effect from 1st July, 2023 as First Phase;
 - New Library employees transferred to County from National Government;
 - Interdepartmental Transfers and deployments of staff;
- d) Revision of the approved projections in Local Revenue and the Appropriation In Aid.
- Local revenue has been reduced by Kshs. 50,500,000
 - AIA has a balance B/F of Kshs. 27,405,991 (Kshs. 17,552,874 in Health, Kshs. 719,897 in Agriculture and Kshs. 9,133,220 in Education.
- e) Regularization of the re-allocations done on specific budget lines.

2.1.1 Revenue

The first supplementary budget has seen the total county budget resource envelop increased by Kshs. 1,447,093,288, from Kshs. 14,032,209,500 as approved in the annual budget to Kshs. 15,479,302,788. The increase was occasioned by budgeting of the balances brought forward, increase in AIA in the departments of Agriculture, Education and Health, retentions, and additional allocation from the National Government and development partners as contained in the County Governments Additional Allocations (CGAA) Act, 2023 and as shown in the table below;

Summary of Resource Envelop

	ITEM	TOTAL
1	Balance Brought forward (Equitable share)	275,350,297
2	National Government Additional Allocation	807,390,864
4	Equitable share 2023/24	11,111,983,608
5	Additional Grants from Development partners FY 2023/24	955,496,948
6	Retention fee	150,000,000
7	Local Revenue plus AIA	2,020,272,854
8	Funds	158,808,217
	GRAND TOTAL	15,479,302,788

The total increase of the Budget from the approved annual budget estimates for financial year 2023/24 comprises the following breakdown.

i)	Equitable share (Balance b/f)	Kshs. 275,350,297
ii)	Retention	Kshs. 150,000,000
iii)	Proposed increase on AIA balance b/f	Kshs. 27,405,991
iv)	Conditional grant increase from development partners	Kshs. 492,446,136
v)	Additional allocations from National Government	Kshs. 552,390,864
vi)	Proposed decrease on Own Source Revenue	Kshs. (50,500,000)
	Grant total increase on the first supplementary budget	Kshs. 1,447,093,288

- Part of retention monies, Kshs. 150 million has been brought into the resource envelop to reduce budget deficit with a plan to refund it in the next financial year.
- The increase of Kshs. 492,446,136 condition grant from development partners is due to the following;
 - Danida brought forward of Kshs. 28.6 million
 - NARIGP grant brought forward of Kshs. 61,681,141 and current year reduced to Kshs. 150 million.
 - World Bank Agricultural and Rural Growth Projects grant of Kshs. 250 million.
 - Kenya Livestock Commercialization Project (KELCLOP) Kshs. 34.5 million.
 - ASDSP II brought forward of Kshs. 4,550,444 and scaling down current year allocation to Kshs. 593,849.
 - KUSP grant of development Kshs. 133.7 million and recurrent Kshs. 35.8 million
 - KISP grant Kshs. 50 million plus a Kshs. 30 million balance brought forward;
 - FLLOCCA balance brought forward of Kshs. 110,884
- The increase of Kshs. 552,390,864 from National government is as detailed below;
 - Equalization Fund. The grant has been released for the year 2022 Kshs. 7,057,347 and 2023 Kshs. 58,779,835 hence total of Kshs. 137,837,182. The

CEC Finance is the accounting officer of the fund. The fund will be shared among the 4 wards in Mt. Elgon Sub-county as per the following work plan:

- ✓ Elgon ward has Kshs. 29,546,275
- ✓ Chepyuk ward Kshs. 48,501,851
- ✓ Kapkateny has Kshs. 44,317,731
- ✓ Kaptama has Kshs. 15,471,325.

The work-plan was submitted and it captures roads, health and water projects.

- The transfer of library service funds Kshs. 6,865,428. This includes the transfer of staff and its attendant personnel budget and operation and maintenance costs from National Government to County Governments since it is a devolved function. It will be domiciled in the department of Gender and Culture.
- Local revenue collection has seen a reduction of Kshs. 50.5 million which has been occasioned by the subsidized of fertilizer revenue cost decrease from Kshs. 3,500 to Kshs. 2500

2.1.2 Ward Based Projects

Mr. Speaker Sir,

The ward based projects allocation remained unchanged as approved in the Annual budget that is at Kshs. 1,080,000,000 translating to Kshs. 24,000,000 per ward save for project supervision fee. Project supervision fees across the department has been dropped hence ward based amount will reduce to the extent of the project supervision fee allocation. This is due to the fact that the Bill of quantities prepared by the Works department are still incorporating bill one costs in the project costs hence double budgeting for the same.

The pending bills and commitments relating to ward based projects as at 30th June, 2023 stood at Kshs. 773,211,875.

2.1.3. Pending Bills

Mr. Speaker Sir,

The pending bills requirement is Kshs. 2,166,751,402; Recurrent at Kshs. 773,899,910, Development at Kshs. 619, 639,617 and Ward-Based Projects at Kshs. 773,211,875. The departments with the highest amounts are; Roads and Public Works at Kshs. 444.3M, Finance at Kshs. 411.6M, Water at Kshs. 244.4 million, Education at Kshs. 222.6 million. Departments with the least pending bills amounts are Bungoma Municipality at Kshs. 1,320,740, Youth and Sports at Kshs. 3.3 million and CPSB at Kshs. 7.5 million. This supplementary budget has made a provision of Kshs. 181,998,277 on development vote for pending bills and Kshs. 32,500,000 on recurrent vote. Highest allocation is Governor's Office at Kshs. 32.5, Health at Kshs. 25.6 million, Trade at Kshs. 23.3 million and Kshs. 20.7 million for Kimilili Municipality

CHAPTER THREE

3.0 DEPARTMENTAL EXPENDITURE HIGHLIGHTS

3.1 AGRICULTURE, LIVESTOCK, FISHERIES AND CO-OPERATIVE DEVELOPMENT

Mr. Speaker Sir, the department had an approved budget allocation of Kshs. 1,102,548,834; recurrent expenditure of Kshs. 402,632,492 and development expenditure of Kshs. 699,916,342. In the proposed 1st Supplementary Budget, there is a net decrease on recurrent of Kshs. 24,632,560 and net increase on development expenditure of Kshs. 287,288,403.

3.1.1 Cooperative development

The sub department had an allocation of Kshs. 32,049,478 for its recurrent expenditures and in the proposed 1st Supplementary Budget there is a net decrease of Kshs. 2,459,420 that has affected various recurrent votes. Positive change on hospitality supplies and services by Kshs. 1,832,500 and Boards committee conferences and seminars with Kshs. 1,887,500. No change on development votes.

3.1.2 Livestock and Fisheries

Livestock and Fisheries had an approved budget of Kshs. 146,856,167 for recurrent and there is a proposed net increase of Kshs. 992,448. It had a proposed increase on basic salaries for permanent employees of Kshs. 5,630,759 and decrease on utilities & general supplies, domestic travels, fuel and maintenance.

Under development, it had an approved allocation of Kshs. 31,319,142 and the supplementary has proposed a net increase of Kshs. 31,965,151. The changes are on:

- Kenya Livestock Commercialization Project (KELCLOP) Kshs. 34.5 million.
- Scaling down ASDSP II grant to Kshs. 593,849 as per CGAA Act, 2023 and balance brought forward of Kshs. 4,550,444.
- Rehabilitation of Mbakalo slaughter house Kshs. 3,000,000

3.1.3 Agriculture and Irrigation

The sub department had an approved budget of Kshs. 197,881,423 and the supplementary has proposed a net reduction of Kshs. 17,710,187 with a major reduction on basic salaries for permanent employees reduced by Kshs. 10,588,387.

Mabanga ATC had an approved allocation of Kshs. 22,059,600 and there is net reduction of Kshs. 5,455,400.

On development expenditure, the department of Agriculture and Irrigation had an approved budget of Kshs. 658,597,200 and the supplementary has proposed net increase of Kshs. 255,323,252. The following programs were affected;

- Project supervision fees of Kshs. 19,000,000 dropped
- Other capital grants and transfers has an increment of Kshs. 424,113,827 it entails Fertilizer subsidy program Kshs. 242,962,800, NARIGP grant balance b/f 61,681,141 and a reduction of Kshs. 150 million on current year NARIGP grant.
- Dropped Magemo dam with Kshs. 12,350,000 and introduced Tea Factory Kshs. 20 million. The amount is meant to purchase land for the Tea Factory hence it has been reduced to Kshs. 10 million and moved to Lands.
- Purchase of certified crop seeds has a reduction of 50% that is Kshs. 26,600,000.
- Acquisition of strategic stocks has a reduction of 50% that is Kshs. 128,250,000.

The reduction has been occasioned by introduction of the fertilizer subsidy program.

This committee directs that the department should consider a government to government mode of procurement for the County Government to source for the subsidized National Government fertilizer hence maintaining the same number of 500 beneficiaries per ward.

3.2 GENDER AND CULTURE

Mr. Speaker Sir,

The department had an approved Budget allocation of Kshs. 126,880, 908; recurrent expenditure of Kshs. 71,168,159 and development expenditure of Kshs. 55,712,749. In the proposed 1st Supplementary Budget, there is net increase of Kshs. 9,940,307 on recurrent and net reduction of Kshs. 4,341,488 on development.

Under recurrent, the following programmes were affected;

- Basic salaries has an increase of Kshs. 5,935,513.07
- Operation and Maintenance decreased by Kshs. 8,760,633
- Rent and rates has an allocation of Kshs. 6,000,000 for Ajiry programs.
- Other capital grants and transfers for Transfer of Library Services has an allocation of Kshs. 6,865,428

On development, supervision fee has a reduction of Kshs. 300,000, Sang'alo cultural center decreased by Kshs. 15,000,000 and supplier credit has an allocation of Kshs. 958,513.

3.3 YOUTH AND SPORTS

Mr. Speaker Sir,

The department had an approved allocation of Kshs. 124,782,899; Kshs. 24,284,371 for recurrent expenditure while Kshs. 100,498,528 for development expenditure. In the proposed supplementary budget, recurrent has a net reduction of Kshs. 2,793,296 while development had a net reduction of Kshs. 10, 514,202.

On recurrent expenditure the following programmes were affected;

- Basic salaries increased with Kshs. 1,676,578
- Operation and maintenance decreased by Kshs. 2,654,874

This committee has made a reallocation of Kshs. 3 million as rent for Ajiry center which had wrongly been captured under Gender and Culture. There is also a cut of Kshs. 10 million on Masinde Muliro Stadium with the initial allocation of Kshs. 36 million due to slow implementation which the sector committee should inquire into and ensure the project is completed.

On development; project supervision allocation of Kshs. 5,514,200 was dropped.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy verification of the data. The second part of the document provides a detailed breakdown of the financial data for the quarter. It includes a table showing the revenue generated from various sources, as well as the associated costs and expenses. The final part of the document concludes with a summary of the overall financial performance and offers recommendations for future improvements. It suggests that by implementing more rigorous controls and regular audits, the organization can further enhance its financial stability and growth.

3.4 TOURISM, ENVIRONMENT, WATER AND NATURAL RESOURCES

3.4.1 Tourism and Environment

Mr. Speaker Sir,

The department had an approved budget allocation of Kshs. 509,738,987; recurrent expenditure of Kshs. 304,738,987 and development expenditure of Kshs. 205,000,000. In the proposed 1st Supplementary Budget, the recurrent vote has a net increase of Kshs. 81,637,854.

Programmes that have proposed increase include;

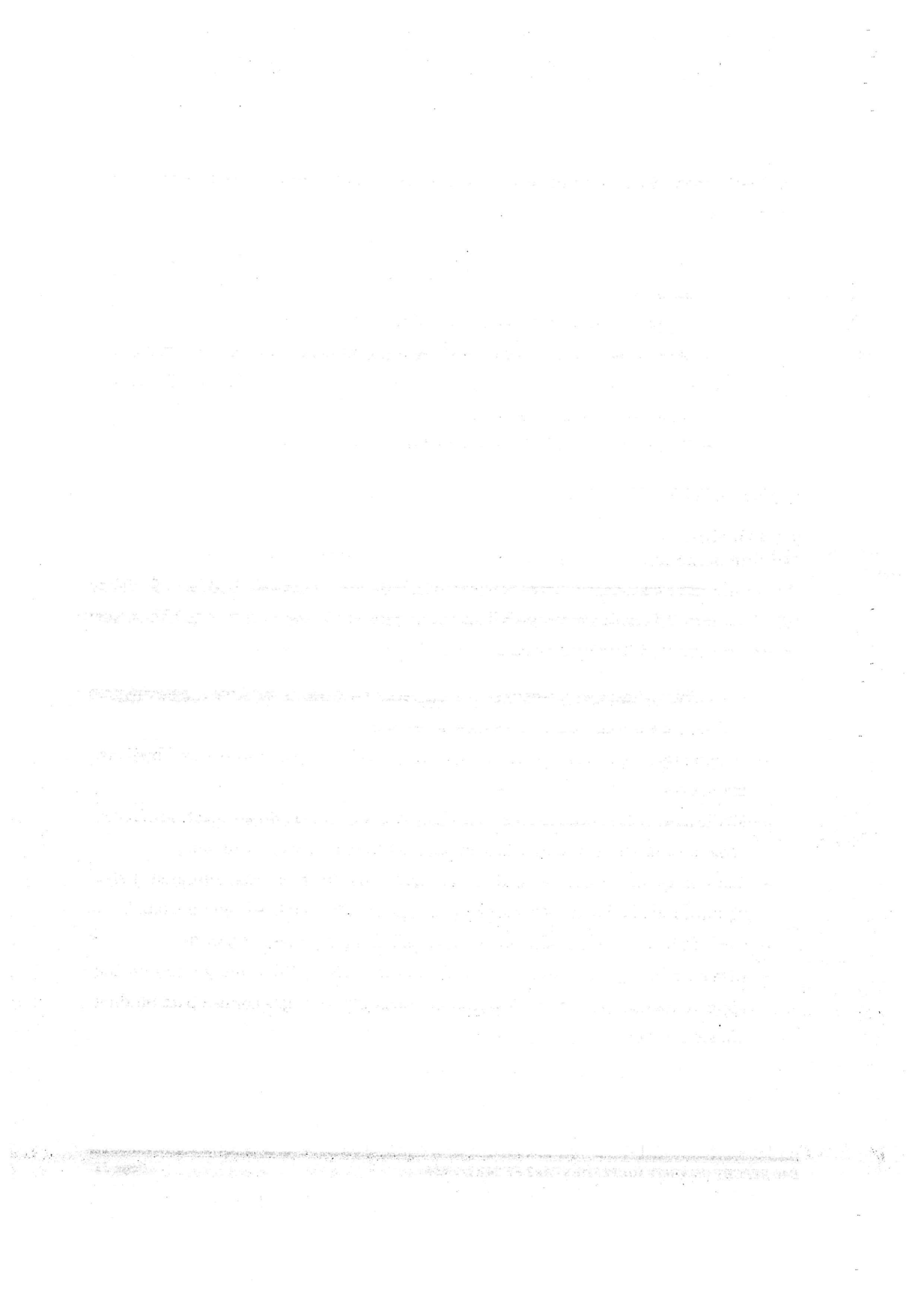
- Basic salaries has an increase of Kshs. 2,117,372
- Cleaning services has an increase of Kshs. 72,549,334
- Other capital Grants and transfers has an increase of Kshs. 11,110,884. The amount is for FLLOCCA program, County Climate Institutional Support (CCIS) grant. As per the approved County Government Additional Allocation Act, 2023 Bungoma County will receive Kshs. 11 million as recurrent grant with counterpart contribution of Kshs. 11 million from exchequer which has not been provided. The balance brought forward is Kshs. 110,884. This committee has made a provision of Kshs. 11 million as the County's contribution.
- Operation and maintenance votes has a total reduction of Kshs. 5,039,735
- Supplier credit has an allocation of Kshs. 7,399,464.25 under development.

3.4.2 Water and Natural Resources

The department had an approved budget of Kshs. 302,640,010 out of which Kshs. 65,732,119 for recurrent expenditure and Kshs. 236,907,891 for development.

Recurrent expenditure has a proposed net reduction of Kshs. 4,126,870 affecting the following programmes;

- Basic salaries has a reduction of Kshs. 802,601.45
- Hospitality supplies and services has an increase of Kshs. 2,475,000
- Operations and maintenance has a total reduction of Kshs. 5,969,269.



On development vote, the net reduction is Kshs. 21,265,746 and the programmes affected are;

- Field allowance (Project supervision fee) Kshs. 9,855,000 has been dropped.
- Supplier Credit has an allocation of Kshs. 14,000,000
- Specialized material (rig operation) has a reduction of Kshs. 20,810,746
- Construction and Civil Works (Maintenance of KOICA Road) has a reduction of Kshs. 7,600,000
- Research (Rig policy) has a reduction of Kshs. 3,000,000

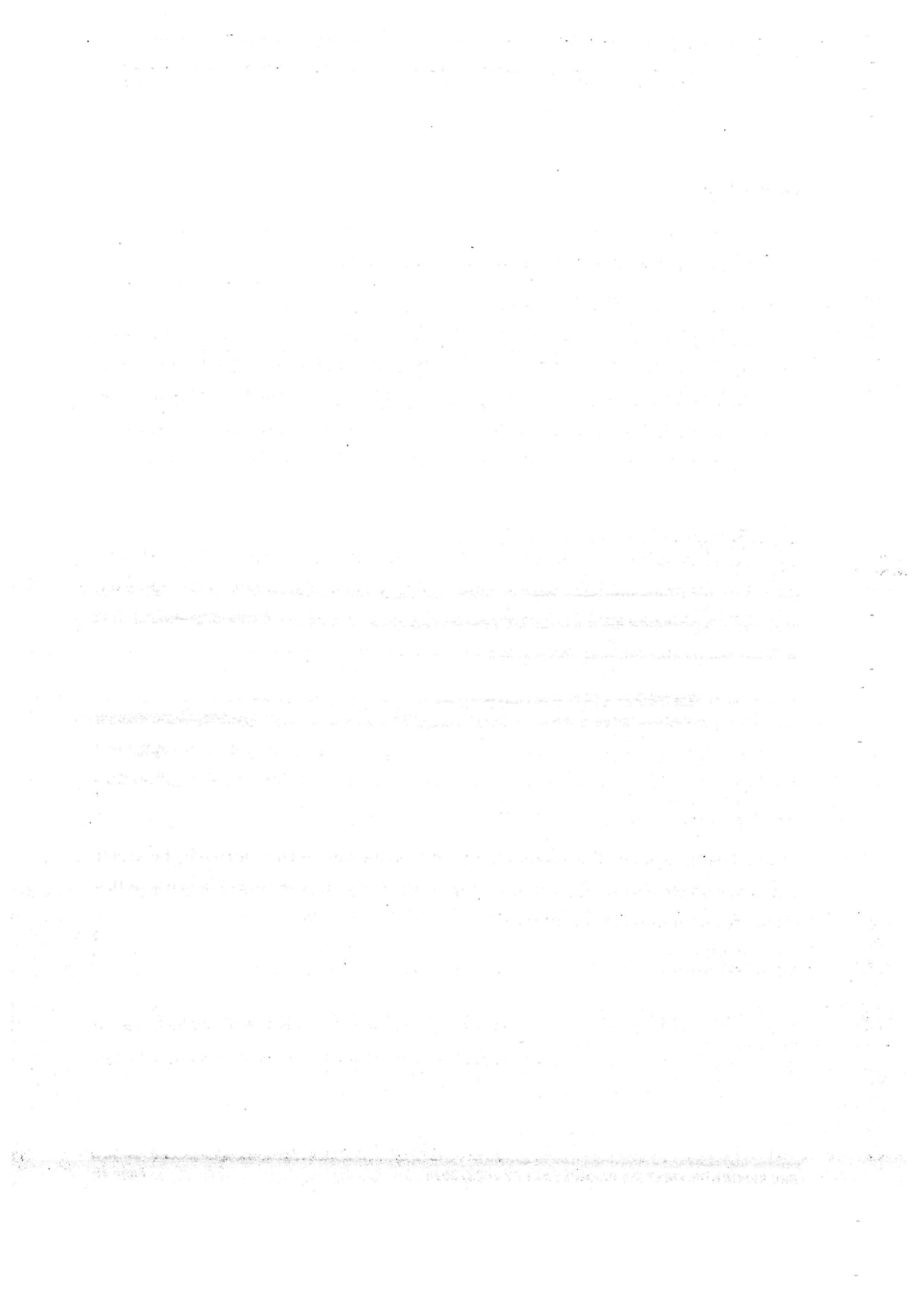
3.5 HEALTH & SANITATION

3.5.1 Health

Mr. Speaker Sir,

On recurrent expenditure, the department had an approved budget of Kshs. 2,875,290,691. There is a proposed budget increase of Kshs. 121,077,153. The major changes are on the following items:

- Basic Salary for permanent employees had an allocation of Kshs. 2,451,653,520 which has been enhanced by Kshs. 110,892,162.
- Hospitality supplies and services allocation of Kshs. 11,300,000 reduced by Kshs. 2,825,000.
- Medical drugs has an increase of Kshs. 25,000,000 on the initial allocation of Kshs. 40,000,000. This committee has made an additional Kshs. 10 million.
- Laboratory materials, supplies and small equipment's was allocated Kshs. 25,000,000 and has a decrease of Kshs. 5,248,018 which has been reinstated.
- Operation and maintenance has a total reduction of Kshs. 20,799,000
- Other capital grants and transfers has an increase of Kshs. 16,232,009 on the approved Kshs. 41,777,772. This amount includes County's counterpart-funding of Kshs. 11,442,022.



Development.

The approved development budget Kshs. 215,114,000 has a net increase of Kshs. 36,254,833. The major changes are on the following;

- Project supervision fee allocation of Kshs. 4,142,500 dropped.
- Allocation on Supplier credit Kshs. 25,673,929. As per sector committee recommendation, an additional Kshs. 15 million has been added for the ward-based projects for the FY 2022/23 which are now complete and due for payments.
- Other capital grants (MES equipment) has an increase of Kshs. 14,723,404 where the initial allocation was Kshs. 110,000,000 to conform to CGAA Act, 2023.

3.5.2 Bungoma Referral Hospital

The BCRH had an approved allocation of Kshs. 204, 048,926 for recurrent expenditure, there was no proposed increase nor reduction in this supplementary while approved development budget of Kshs. 113,672,440, has a reduction of Kshs. 6,208,622. The amount relates to project supervision fees.

3.5.3 Webuye Sub County Hospital

Had an approved allocation of Kshs. 181,044,550 for recurrent expenditure, there was no proposed increase nor reduction in this supplementary budget and approved development budget of Kshs. 103,000,000 which has a reduction of Kshs. 5,800,000 relating to project supervision fee.

All the health facilities (Sub-county hospitals) made submissions through the sector committee on changes on their recurrent votes within their allocated ceilings which this committee went through and approved.

3.5.4 Sanitation

The department had an approved recurrent allocation of Kshs. 2,017,430 which has no change in this supplementary and the approved development budget of Kshs. 14, 226,438 has a reduction of Kshs. 868,073 on project supervision fee.

3.6 ROADS AND PUBLIC WORKS

Mr. Speaker Sir,

The approved budget for the department in the financial year 2023/24 was Kshs. 1,396,626,350 broken down as Kshs. 130,714,030 for recurrent expenditure and Kshs. 1,265,912,320 for development expenditure.

In this supplementary, there is a proposed net reduction of Kshs. 202,191,436 where recurrent vote has a proposed decrease of Kshs. 11,807,436 while development vote has a proposed decrease of Kshs. 189,384,000.

Under recurrent vote, there is a proposed increase on basic salaries for permanent employees by Kshs. 2,031,235 and decrease of Kshs. 13,838,670 on operations and maintenance votes.

On development votes, reductions are on the following programmes;

- Project supervision allocation of Kshs. 31,634,000 has been dropped
- Construction of roads (Framework contracts) has a reduction of Kshs. 50 million
- Overhaul of Roads has a net reduction of Kshs. 95 million. Dual Carriageway allocation of Kshs. 300 million has been reduced by Kshs. 150 million, Misikhu Brigadier allocation of Kshs. 140million increased by Kshs. 55 million.
- Construction and civil works for bridges reduced by Kshs. 10 million which has been reinstated.
- Overhaul of infrastructure and civil works (RMLF) had a reduction of Kshs. 18.7 million which this committee has reinstated due to the ongoing projects.

3.7 EDUCATION

Mr. Speaker Sir,

The Department has a total approved budget of Kshs. 1,628,772,340 comprising Kshs. 1,220,439,340 for recurrent expenditure and Kshs. 408,333,000 for development expenditure. This supplementary proposes to raise the department's budget by Kshs. 60,349,898 to Kshs. 1,689,122,238 with recurrent being increased by Kshs. 44,580,898 and development by Kshs. 15,769,000.

Recurrent vote, has a proposed net increase of Kshs. 44,580,898 resulting from proposed increase on basic salaries of Kshs. 58,511,042 and Kshs. 29,440,125 on catering services relating to the school feeding (Uji program) and a reduction on the following votes;

- Employment of ECDE teachers with Kshs. 26,163,912,
- Operation and maintenance Kshs.14,120,569

The reduction on the allocation for recruitment of ECDE teachers by half is due to the delay in recruitment in the 1st half of the financial year, however the employment of 200 ECDE teachers remains.

The allocation for the Uji program was declined since it not sustainable.

In echoing sector committee views Kshs. 45 million was added to the Kshs. 135 million allocated in the annual budget to bursaries hence Kshs. 4 million per Ward.

The development vote has a net increase of Kshs. 15,769,000 relating to an addition of Kshs. 5 million for renovation of DICECE building which has been scaled down by Kshs. 2 million and Kshs. 18 million for supplier credit. The reduction of Kshs. 7,331,000 relates to field allowance vote for project supervision.

3.8 TRADE, ENERGY AND INDUSTRIALIZATION

Mr. Speaker Sir,

This Supplementary had proposed to increase the departmental budget by Kshs. 288,583,300 from Kshs. 561,741,299 to Kshs. 855,274,599. The increases relates to development votes where Kshs. 23,327,308 has been set aside for pending bills against a requirement of Kshs. 128 million, Kshs. 10,000,000 has been added to Trade loans as a balance a brought forward, Kshs. 57 million addition to the approved Kshs. 15 million for construction of Kamukuywa market bringing the total to Kshs. 72 million. This committee has also re-voted back allocation for purchase of land for Chwele market Kshs. 8 million and construction of Kipsigon market Kshs. 5 million since the projects are ongoing.

Construction of the County Aggregated Industrial Park has an addition Kshs. 150 million grant to the approved Kshs. 100 million as per CGAA Act 2023 and an additional Kshs. 60 million from exchequer to the approved 100 million. In summary the Industrial park

has a total of Kshs. 410 million in this budget; Kshs. 250 million grant and Kshs. 160 million from equitable share. There was a notable reduction of Kshs. 1,297,139 on the salaries vote and a development reduction of Kshs. 5,176,500 on project supervision cost.

3.9.1 LANDS, URBAN AND PHYSICAL PLANNING

Mr. Speaker Sir,

A total of Kshs. 83,469,091 comprising Kshs. 52,265,191 for recurrent expenditure and Kshs. 31,203,900 for development expenditure was approved in the annual budget estimates FY 2023/2024. This supplementary proposes to reduce the department's budget by Kshs. 10,388,176 to Kshs. 73,080,915 with recurrent being decreased by Kshs. 6,506,759 and development by Kshs. 3,881,417.

Under recurrent vote head, the proposed decrease relates to basic salaries of Kshs. 2,676,264, domestic travels by Kshs. 2,316,963, fuel and lubricants by Kshs. 300,000, and other operating expenses by Kshs. 2,053,613 which includes Kshs. 1,250,000 meant for registration of lands. The department through the sector committee had requested for reinstatement of reduced salary and 50% was granted for the remaining 6 months. The amount was meant for employment of Land Valuer and GIS expert. The department should move with speed and employ the two technical staffs to unlock the pending land issues in the department.

On the development expenditure, contracted technical services (Physical planning) had a reduction of Kshs. 7,637,625 which this committee re-voted back since it is a key mandate of the department. Field operations allowances for project supervision, the entire allocation of Kshs. 3,414,875 has been removed. The department has been allocated Kshs. 7,171,083 to offset pending bills against a requirement of Kshs. 50.3 million.

3.9.2 Housing

The supplementary budget proposes to increase the department's allocation from the current approved budget of Kshs. 147,329,600 to Kshs. 287,888,500 hence an increase of Kshs. 140,558,900.

Recurrent expenditures involves reallocations within the votes while development expenditure has realized Kshs. 139,601,100 relating to an increase of Kshs. 51,101,100 on other infrastructure and civil works (Construction of Governor and deputy governor`s Houses), Kshs. 80,000,000 KISP grant and an allocation of Kshs. 15,000,000 for supplier credit. There is also a reduction of Kshs. 6,500,000 for field operations allowances (Project Supervision fee).

The submission from the department and county treasury through sector committee shows the department has pending bills on recurrent to a tune of Kshs. 1,523,774 which has not been catered for and Kshs. 3 million for development bills against a provision of Kshs. 15 million. This committee has made necessary adjustments and covered recurrent pending bills and the extra amount transferred to lands on physical planning.

The department had a balance brought forward of Kshs. 51.1 million; Kshs. 30 million for Governor`s residence and Kshs. 20.1 million for Deputy Governor`s residence. The allocation was declined and directed to departments with colossal outstanding pending bills. The same projects have current year`s allocation of Kshs. 123 million including the administration block. Only Governor`s residence has commenced and at 10% complete. Deputy Governor Residence has unresolved site issues, administration block is awaiting site handing over hence current year allocation might not be fully utilized.

3.9.3 Bungoma Municipality

Mr. Speaker Sir,

The Municipal budget has been proposed to increase by Kshs. 69,517,362 from the approved Kshs. 216,257,800 to Kshs. 285,775,162.

Recurrent vote has a proposed net increase of Kshs. 14,354,114 majorly aided by an allocation of Kshs. 20,074,841 KUSP grant (recurrent) while there is reductions on the following votes; Domestic Travel and others (Kshs. 2,096,825), Hospitalities supplies services (Kshs. 1,053,250), fuel and lubricants (Kshs.520,667), printing services (Kshs. 350,000) and contracted professional services (Kshs. 530,000.)

Development vote has an increase of Kshs. 55,163,248 which entails an addition of Kshs. 63,575,248 KUSP grant (development) and a reduction of Kshs. 9,412,000 project

supervision costs and research, feasibilities studies, project preparation and design of Kshs. 4,000,000.

3.9.4 Kimili Municipality

The Municipal budget has been proposed to increase by Kshs. 85,262,852 from the approved Kshs. 151,439,632 to Kshs. 236,702,484.

Recurrent vote has a proposed net increase of Kshs. 6,100,000. KUSP grant (recurrent) has an allocation of Kshs. 15,810,237 while there have been reduction on operations and maintenance votes by Kshs. 8,692,241.

Development vote has an increase of Kshs. 79,846,979 which entails an addition of Kshs. 65,192,239 KUSP grant (development) and supplier credit allocation of Kshs. 20,754,740. There is a reduction of Kshs. 6,100,000 relating to field allowance.

3.10 PUBLIC ADMINISTRATION, COUNTY SECRETARY, SUB-COUNTY ADMINISTRATION, COUNTY ATTORNEY GOVERNOR' S OFFICE AND DEPUTY GOVERNOR'S OFFICE

3.10.1 Public Administration

Mr. Speaker Sir,

The approved budget was Kshs. 772,344,127; recurrent expenditure at Kshs. 722,344,127 and development expenditure at Kshs. 50 million.

Recurrent expenditure has a net increase of Kshs. 106,671,675 resulting from increases on the following;

- Increase of Kshs. 34.3 million on the basic salary.
- Medical insurance increased by Kshs. 69 million to make it Kshs. 250 million.
- Contracted guards and cleaning services Kshs. 16.9 million added to the approved Kshs. 84.1 million.
- Rent for offices Kshs. 8 million added on the approve Kshs. 20.9 million. In line with sector committee recommendation Kshs. 10 million has been added to cater for rent for the black house offices and ward office which are in arrears.
- Increase of Kshs. 34.3 million on the basic salary. The department through the sector committee has requested for an additional salary of Kshs. 7.2 million.

Analysis from the county treasury on personnel shows the department holds a total

of Kshs. 6.8 million that will not be absorbed due to some members of staff leaving service through natural attrition.

- Operation and maintenance votes has a decrease of Kshs. 17,375,000.
- On development; allocation for project supervision was dropped and supply for credit vote allocated Kshs. 1,213,240 against a requirement of Kshs. 5.3 million and it relates to Ward offices. The pending bills figure was reduced by Kshs. 3 million.

County Secretary

The County Secretary office with an approved budget of Kshs. 13.8 million for recurrent has a net increase of Kshs. 3,306,720. Hospitality vote has an increase of Kshs. 9,094,220; Kshs. 5 million for payroll cleansing and Kshs. 4.09 million for CHRAC affairs. This amount was reduced by Kshs. 7 million. Operations and maintenance votes as a total reduction of Kshs. 5.7 million.

Sub-County Administration

Approved allocation of Kshs. 9 million has a reduction of Kshs. 3 million on boards and committees.

County Attorney

The Attorney's office had an approved budget of Kshs. 12 million. There is an additional Kshs. 11,759,000 on the total budget. With an additional reallocation done on all the votes, legal dues vote has an additional Kshs. 3,671,500 on the approved Kshs. 6 million.

Governor's Office

The approved budget was Kshs. 404,242,799 and there is a proposed increase of Kshs. 81,488,999 on the following vote items:

- Increase of Kshs. 18.2 million on the Kshs. 210.2 million allocation on salary
- Domestic travels increase of Kshs. 5 million on the allocated Kshs. 28 million was declined.
- Foreign travel increase of Kshs. 4 million on the allocated Kshs. 5 million. was declined

- Hospitality supplies increased by Kshs. 14.5 million on the allocated Kshs. 38.05 million, the amount was reduced by Kshs. 8.5 million
- Specialized materials and supplies for purchase of uniform and clothing additional Kshs. 2million on the allocated Kshs. 200,000.
- Kshs. 1 million added on the approve Kshs. 8 million for fuel and lubricants.
- Temporary committee Kshs. 2 million addition on the approved Kshs. 8 million.
- Supplier of credit has an allocation of Kshs. 32,500,000. The amount was reduced by Kshs. 22.5 million since the absorption in the previous year was almost 100%.
- Gratuity vote has an increase of Kshs. 2,286,020

Deputy Governor's office

The office has a proposed net increase of Kshs. 6 million on the approved Kshs. 27.3 million which was declined;

3.11.1 COUNTY PUBLIC SERVICE BOARD

Mr. Speaker Sir,

The Board had an approved budget of Kshs. 44,641,488 for its recurrent expenditures. There is a proposed net reduction of Kshs. 6,288,934. The major changes are on the following items:

- Basic Salary had an allocation of Kshs. 7,100,550 and increase of Kshs. 2,306,132.
- Operations and maintenance vote has a total reduction of Kshs. 8,595,066. The amount was reinstated to cater for legal dues and to enable CPSB perform its mandate.

The approved development budget of Kshs. 30,000,000, has reduction of Kshs 1,500,000 which was supervision fee for the construction of the administration block. The committee reduced the allocation by Kshs. 14,000,000 because the construction site is yet to be agreed on.

3.11.2 COUNTY ASSEMBLY

The County Assembly had an approved allocation of Kshs. 1,154,263,678; recurrent expenditure of Kshs. 1,071,362,230 and development expenditure of Kshs. 82,901,448, there is a proposed net increase of Kshs. 50,000,000 on the recurrent budget and zero on development.

The proposed recurrent budget increase of Kshs. 50,000,000 is for car purchase allowance for the honorable members in addition to the annual budget allocation of Kshs. 68.5 million. The major changes are on the following items:

Personnel budget has an overall increase of Kshs. 23.9 million to cater for the housing levy fund and NSSF increased deductions.

Gratuity has a proposed increase of Kshs. 10,196,277 to cater for the shortfall on the vote. Reallocations have been done within the recurrent ceiling to source for the funds.

The County Assembly Service Board petitioned this committee through the sector committee for the unspent development funds in the FY 2022/23. The specific projects whose funds were to be rolled over are:

- Construction of waiting bay at Kshs. 5,000,000
- Construction of Speaker's official residence Kshs. 20,000,000
- Automation of Asset register Kshs. 10 million
- Construction Administration Block Kshs. 3,081,848

They further made a request for an additional allocation of Kshs. 86 million toward construction of a new chamber which has Kshs. 13 million in the approved budget.

This committee considered the petition on construction of waiting bay, automation of asset register, construction of Speaker's official residence and new chambers to an extent of allocating Kshs. 18.8 million. It also allocated Kshs. 876,000 deficit on car reimbursement. The request for Kshs. 10 million for fringe benefits was not granted due to lack of funds.

3.12 FINANCE AND ECONOMIC PLANNING

Mr. Speaker Sir,

The department had an approved allocation of Kshs. 1,263,723,407, there is a proposed increase of Kshs. 271,814,626 in this supplementary.

Administration

The section was allocated an approved budget of Kshs. 853,755,299 for recurrent, there is a proposed budget increase of kshs.94, 375,394.

The major changes are on the following items:

- Basic Salary had an allocation of Kshs. 236,740,588 and increase of Kshs. 44,375,394.
- Contracted technical services has an increase of Kshs. 20,000,000 on the approved Kshs. 5,000,000. The amount was scaled down by 10 million.
- An increase of Kshs. 30,000,000, of KRA on the approved allocation of Kshs. 35,000,000.
- On field allowance the committee allocated 10 million for capacity building on Public Finance.

The approved development budget Kshs. 204,155,528, has an increase of Kshs 162,439,232 in this supplementary. The changes are on the following areas as indicated below;

- Field allowance allocation of Kshs. 5,400,000 has entirely been removed
- Other capital grants and transfers of Kshs. 137,839,232 for equalization fund.
- Emergency funds has a proposed increase of Kshs. 30,000,000 for El Nino which the committee declined as expenditures for El Nino can be catered for from the initial approved estimates of Kshs. 100,000, 000 which the CECM Finance indicated was still intact.

Budget

The directorate had an approved allocation of Kshs. 47,257,695 on recurrent expenditure, there was a proposed increase of Kshs. 15,000,000 in this supplementary on field allowance to the approved budget of Kshs. 2,912,890.

CHAPTER FOUR

4.0 COMMITTEE OBSERVATIONS AND RECOMMENDATIONS

4.1 COMMITTEE'S OBSERVATIONS

Mr. Speaker Sir,

The Committee made the following observations;

1. There was a disconnect between the County Treasury and the departments in coming up with this Supplementary Budget as evidenced during the sector committees interrogations.
2. The total balance brought forward was Kshs. 275,350,297 but departments did not indicate their specific balances as at 30th June, 2023.
3. The approved projections of local revenue collection and appropriation had a shortfall of Kshs. 192,280,870; Kshs. 120,780,134 on local revenue and Kshs. 71,500,736 on AIA in the FY 2022/2023.
4. The total pending bill as at 30th June, 2023 was Kshs. 2,166,751,402 but only Kshs. 181,998,277 has been provided for in this Supplementary Budget.
5. There are new projects that have been introduced in the First Supplementary Budget FY 2023/24.
6. Some departments do not disclose donor support both in cash and in kind contrary to the PFM provisions.
7. There is capacity gaps on public finance management among CECMs and accounting officers.

4.2 COMMITTEE RECOMMENDATIONS:

Mr. Speaker Sir,

This Committee makes the following recommendations;

1. **THAT**, the County Treasury should work in consultation with all the departments in preparation of all budgetary documents before they are submitted to the County Assembly.
2. **THAT**, all the Accounting Officers should keep track of their balances at the end of the Financial Year including ward based projects' balances and ensure the amounts are revoted back in the supplementary budget to implement intended projects.
3. **THAT**, the department of Economic Planning should come up with realistic targets on own source revenue and implement all set strategic measures to maximize local revenue collection.
4. **THAT**, the County Treasury must come up with a clear plan on how the pending bills in the county will be offset and report back to the County Assembly within 60 days after adoption of this report.
5. **THAT**, the County Executive should desist from introducing new projects during supplementary budgets instead implement the approved and funded projects as per the County Fiscal Strategy Paper and the County Annual Development Plan.
6. **THAT**, all departments must declare engagements with donors both in cash and in kind to conform to the provisions Section 138 of Public Finance Management Act, 2012.
7. **THAT**, County Treasury should organize for capacity building of all CECMs and accounting officers on public finance management and Public Investments Management Regulations.

4.3 BUDGET COMMITTEE'S PROPOSED DECREASES AND INCREASES ON DEPARTMENTAL BUDGET IN THE 1ST SUPPLEMENTARY BUDGET FY2023/2024

Mr. Speaker Sir, the following are the committee's proposed decreases and increases on the departmental budget in this first supplementary budget FY 2023/2024. (annexed).

ADOPTION SCHEDULE

We the undersigned members of the Budget and Appropriations Committee append our signatures adopting this report on First Supplementary Budget FY 2023/24 with the contents therein.

NAME	DESIGNATION	SIGNATURE
1. Hon. Jack Wambulwa	Chairperson	
2. Hon. Charles Nangulu	Vice Chairperson	
3. Hon. Ali Machani	Member	
4. Hon. Anthony Lusenaka	Member	
5. Hon. Meshack Simiyu	Member	
6. Hon. Joan Kirong	Member	
7. Hon. Miliar Masungu	Member	
8. Hon. Sudi Busolo	Member	
9. Hon. Grace Sundukwa	Member	
10. Hon. Caleb Wanjala	Member	
11. Hon. Polycarp Kimeta	Member	



ANNEXTURES

1. BUDGET AND APPROPRIATION COMMITTEE'S PROPOSED DECREASES AND INCREASES
2. BUDGET AND APPROPRIATION COMMITTEE'S PROPOSED DEPARTMENTAL BUDGET CEILINGS

COUNTY ASSEMBLY OF BUNGOMA

FIRST SUPPLEMENTARY BUDGET ESTIMATES FOR FY 2023/24
BUDGET COMMITTEES' RECOMMENDED DEPARTMENTAL DECREASES AND INCREASES

AGRICULTURE					
A RECURRENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATIO	DECREASES	INCREASES	
Boards, Committees and conferences	2210802	1,887,500	1,200,000		
Sub-Total			1,200,000	-	(1,200,000.00)
AGRICULTURE					
B DEVELOPMENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATIO	DECREASES	INCREASES	
Other Infrastructure and Civil Works (tea	3110504	20,000,000	20,000,000		
Sub-Total			20,000,000	-	(20,000,000.00)
TOURISM					
C RECURRENT (PROGRAMMES)	ITEM CODE	SUPP ALLOCATIO	DECREASES	INCREASES	
Boards committees and conferences	2210802	1,874,128	1,000,000		
Climate change (Co-funding contribution by				11,000,000	
Sub-Total			1,000,000	11,000,000	10,000,000.00
WATER					
D DEVELOPMENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATIO	DECREASES	INCREASES	
specialized materials (purchase of workshop tools,rig)	2211006	14,810,746	6,000,000		
Sub-Total			6,000,000	-	(6,000,000.00)
ROADS					
E RECURRENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATIO	DECREASES	INCREASES	
fuel and Lubricants	2211200		5,443,000		
Sub-Total			5,443,000	-	(5,443,000.00)
ROADS					
F DEVELOPMENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATIO	DECREASES	INCREASES	
Overhaul of Other Infrastructure and Civil Works(RMLF)	3110604	(18,750,000)		18,750,000	
Bridges		(10,000,000)		10,000,000	
other infrastructure and civil works				23,000,000	
Sub-Total			-	51,750,000	51,750,000.00
EDUCATION					
G RECURRENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATIO	DECREASES	INCREASES	
catering services (uji program)	2210801	29,440,125	29,440,125		
Sub-Total			29,440,125	-	(29,440,125.00)
EDUCATION					
H DEVELOPMENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATIO	DECREASES	INCREASES	
other infrastructure & civil works(renovation of DICECE)	3110504	5,000,000	2,000,000		
Bursaries	2640101	-		45,000,000	
other infrastructure & civil works	3110504	-	8,000,000		
Sub-Total			10,000,000	45,000,000	35,000,000.00
HEALTH					
I RECURRENT (PROGRAMMES)	ITEM CODE	SUPP ALLOCATIO	DECREASES	INCREASES	
Medical Drugs	2211001	25,000,000		10,000,000	
Laboratory materials	2211008	(5,248,018.00)		5,248,018	

			-	15,248,018	15,248,018.00
HEALTH					
DEVELOPMENT PROGRAMMES					
Supplier for Credit	2210104	25,673,929.00		15,000,000	
Sub-Total			-	15,000,000	15,000,000.00
SANITATION					
J DEVELOPMENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATIO	DECREASES	INCREASES	
Other Infrastructure and Civil Works	3110504	-		2,000,000	
Sub-Total			-	2,000,000	2,000,000.00
TRADE					
K DEVELOPMENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATIO	DECREASES	INCREASES	
other infrastructure and civil works(chwele mkt purchase of land)	3110504	57,000,000		8,000,000	
Purchase of lighting equiment	3111011	-	5,000,000		
other infrastructure and civil works(Kipsigon)	3110504			5,000,000	
Sub-Total			5,000,000	13,000,000	8,000,000.00
LANDS					
L RECURRENT(PROGRAMMES)					
Basic Salary	2110101	-		1,338,132	
Sub-Total			-	1,338,132	1,338,132.00
LANDS					
M DEVELOPMENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATIO	DECREASES	INCREASES	
Land (Pandin bills)		-		4,000,000	
Contracted Technical Services	2211311	(7,637,625)		7,637,625	
Purcuse Land For tea Factory		20,000,000		10,000,000	
Sub-Total			-	21,637,625	21,637,625.00
Bungoma Municipality					
N DEVELOPMENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATIO	DECREASES	INCREASES	
field allowance (project supervision)	2210309	18,824,000	18,824,000		
Sub-Total			18,824,000	-	(18,824,000.00)
HOUSING					
O RECURRENT PROGRAMMES					
Pending bills	2210104	-	-	1,523,774	
other capital grants and transfers (KISIP)	2640503			10,000,000	
			-	11,523,774	11,523,774.00
HOUSING					
P DEVELOPMENT (PROGRAMMES)	ITEM CODE	SUPP ALLOCATIO	DECREASES	INCREASES	
Oter infrastructure and civil works(Gov & DG)	3111504	51,101,000	51,101,000		
pending bills	2210104	15,000,000	12,000,000		
Sub-Total			63,101,000	-	(63,101,000.00)
GENDER & YOUTH					
Q RECURRENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATIO	DECREASES	INCREASES	
rental and rates (gender)	2210603	6,000,000	6,000,000		
rental and rates(youth)	2210603	(940,000)		3,000,000	
Field Allowace(EALASCA)(gender)	2210309	-		10,000,000	
Purcuse of uniform & clothing(youth)	2211016	(1,000,000)		1,000,000	
Sub-Total			6,000,000	14,000,000	8,000,000.00

GENDER AND YOUTH				
R DEVELOPMENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATIO	DECREASES	INCREASES
other infrastructure and civil works (gender)(Sang'alo cultural)	3110504	(5,000,000)	10,000,000	
other infrastructure and civil works (youth)(Masinde)	3110504	-	10,000,000	
Field allowance(Project supervisio fees)		5,514,202	5,514,202	
pendin bill(Youth)				4,000,000
Sub-Total			25,514,202	4,000,000
(21,514,202.00)				
COUNTY ASSEMBLY				
S RECURRENT (PROGRAMMES)	ITEM CODE	SUPP ALLOCATIO	DECREASES	INCREASES
		-		
car and mortgage	4110401	-		10,000,000
Car Purchase allowance	2110336	50,000,000		876,000
Sub-Total			-	10,876,000
10,876,000.00				
COUNTY ASSEMBLY				
T DEVELOPMENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATIO	DECREASES	INCREASES
Waitin bay				5,000,000
New Chambers				18,836,202
Asset Register Automation				10,000,000
Speaker's Residence				20,000,000
Sub-Total			-	53,836,202
53,836,202.00				
FINANCE				
U RECURRENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATIO	DECREASES	INCREASES
Field Allowance	2210309	-		15,312,576
contracted services	2011399	20,000,000	10,000,000	
Sub-Total			10,000,000	15,312,576
5,312,576.00				
FINANCE				
V DEVELOPMENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATIO	DECREASES	INCREASES
Emergency Fund	2810205	30,000,000	30,000,000	
Sub-Total			30,000,000	-
(30,000,000.00)				
CPSB				
W RECURRENT(PRORAMMES)	ITEM CODE	SUPP ALLOCATIO	DECREASES	INCREASES
Legal dues	2211308	-		5,000,000
Contracted professional	2211310	-		5,000,000
Sub-Total			-	10,000,000
10,000,000.00				
CPSB				
X DEVELOPMENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATIO	DECREASES	INCREASES
other infrastructure and civil works (office construction)	3110504	-	14,000,000	
Sub-Total			14,000,000	-
(14,000,000.00)				
GOVERNOR'S OFFICE				
Y RECURRENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATIO	DECREASES	INCREASES
domestic travels	2210300	5,000,000	5,000,000	
foreign travels	2210400	4,000,000	4,000,000	
hospitality	2210800	14,500,000	8,500,000	
supplier credit	2410104	32,500,000	22,500,000	
Sub-Total			40,000,000	-
(40,000,000.00)				
DEPUTY GOVERNOR				
Z RECURRENT (PROGRAMMES)	ITEM CODE	SUPP ALLOCATIO	DECREASES	INCREASES
domestic travels	2210300	2,500,000	2,500,000	
foreign travels	2210400	2,000,000	2,000,000	

	hospitality	2210800	1,500,000	1,500,000		
	Sub-Total			6,000,000	-	(6,000,000.00)
PUBLIC ADMINISTRATION						
I	RECURRENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATIO	DECREASES	INCREASES	
	Rents and Rates - Non-Residential	2210603	8,000,000		10,000,000	
	Sub-Total			-	10,000,000	10,000,000.00
PUBLIC ADMINISTRATION						
II	DEVELOPMENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATIO	DECREASES	INCREASES	
	Other Infrastructure and Civil Works(Ward	3111504	-		3,000,000	
	Sub-Total			-	3,000,000	3,000,000.00
COUNTY SECRETARY						
III	RECURRENT (PROGRAMMES)	ITEM CODE	SUPP ALLOCATIO	DECREASES	INCREASES	
	boards, committee and conferences (CS)	2210802	9,219,220	7,000,000		
	Attorney)	2211308	13,671,500	10,000,000		
	Sub-Total			17,000,000	-	(17,000,000.00)
	TOTAL			308,522,327	308,522,327	-

Line Item	Section	BUDGET COMMITTEE RECOMMENDATIONS SUMMARY ALLOCATION DECREASES AND INCREASES					COMMITTEE'S RECOMMENDED TOTALS
		2014	2015	NET RECURRENT	DEVELOPMENT	NET DEVELOPMENT	
		RECURRENT	RECURRENT	INCREASE/DECREASE	INCREASE/DECREASE	INCREASE/DECREASE	
1	Agriculture, Livestock, Fisheries, Irrigation and Tourism and Environment	1,355,204,677.49	377,999,932.49	-1,200,000	987,204,745.00	967,204,745.00	1,344,004,677.49
2	Water and Natural Resources	597,876,306.50	385,476,842.25	10,000,000	212,399,464.25	212,399,464.25	607,876,306.50
3	Roads and Public Works	277,247,393.55	61,605,248.55	0	215,642,145.00	209,642,145.00	277,247,393.55
4	Education and Vocational Training	1,195,434,914.20	118,906,594.20	-5,443,000	1,076,528,320.00	1,128,278,320.00	1,241,741,914.20
5	Health	1,689,122,238.30	1,205,020,238.30	-29,440,125	424,102,000.00	35,000,000	1,694,682,113.30
6	Sanitation	4,073,480,867.52	3,617,448,217.02	15,248,018	456,032,650.50	471,032,650.50	4,103,728,885.52
7	Trade, Energy and Industrialization	15,375,796.00	2,017,430.00		13,358,366.00	15,358,366.00	17,375,796.00
8	Land, Urban and Physical Planning	855,274,599.00	55,931,358.00		799,343,241.00	807,343,241.00	863,274,599.00
9	Bungoma Municipality	79,080,915.25	45,738,432.00	1,338,132	27,322,483.25	21,637,625	96,056,672.25
10	Kimilili Municipality	304,599,162.14	43,099,914.14		261,499,248.00	242,675,248.00	285,775,162.14
11	Housing	236,702,483.86	44,855,504.86		191,846,979.00	191,846,979.00	236,702,483.86
12	Gender and Culture	287,888,500.00	18,287,400.00	11,523,774	269,601,100.00	206,500,100.00	236,311,274.00
13	County Assembly	254,469,330.57	102,599,541.07	8,000,000	151,869,789.50	130,355,587.50	240,955,128.57
14	Finance and Economic Planning	1,204,263,678.00	1,121,362,230.00	10,876,000	82,901,448.00	53,836,202	1,268,975,880.00
15	County Public Service	1,535,538,033.25	1,168,943,273.25	5,312,576	366,594,760.00	-30,000,000	1,510,850,609.25
16	Governor's Office	66,852,554.00	38,352,554.00	10,000,000	28,500,000.00	-14,000,000	62,852,554.00
17	Deputy Governor	485,731,698.00	485,731,698.00	-40,000,000	0.00	0.00	445,731,698.00
18	Administration	33,336,583.00	33,336,583.00	-6,000,000	0.00	0.00	27,336,583.00
19	Sub-County Administration	877,957,337.70	829,244,097.70	10,000,000	48,713,240.00	3,000,000	890,957,337.70
20	Office of the County Secretary	9,000,000.00	9,000,000.00	-17,000,000	0.00	0.00	9,000,000.00
21	Component percentage	15,479,302,788.33	9,865,842,808.83	-16,784,625	5,613,459,979.50	16,784,625	15,479,302,788.33
		100.00	63.74		36.26		36.37

