

COUNTY GOVERNMENT OF BUNGOMA

COUNTY ASSEMBLY OF BUNGOMA

COUNTY ASSEMBLY DEBATES

SPECIAL SITTING

THE DAILY HANSARD

MONDAY, 22ND DECEMBER 2025

Afternoon Sitting

3rd County Assembly

Version 00

4th Session

Revision 00

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COUNTY ASSEMBLY OF BUNGOMA

THE DAILY HANSARD

MONDAY 22ND DECEMBER 2025

The house met at 2:30p.m.

(Mr. Speaker [Hon. Emmanuel Situma] in the Chair)

PRAYER

MOTION

**REPORT BY THE COMMITTEE ON BUDGET AND APPROPRIATION ON THE
BUNGOMA COUNTY 1ST SUPPLEMENTARY BUDGET ESTIMATES FINANCIAL
YEAR 2025/2026**

Hon. Benjamin Otsiula (Chairperson Budget): Thank you, Honorable Speaker. I stand to move a motion on the Bungoma County 1st Supplementary Budget Estimates Financial Year 2025/2026.

BACKGROUND

On behalf of the Members of the Budget and Appropriations Committee and pursuant to the provisions of Section 135 of the Public Finance Management Act, 2012, Regulation 39 of the Public Finance Management (County Governments) Regulations, 2015, and Standing Order 239 of the County Assembly of Bungoma Standing Orders, it is my pleasure to present to this House the Report of the Budget and Appropriations Committee on the First Supplementary Budget Estimates for the 2025/2026 Financial Year.

The Supplementary Budget Estimates were tabled on 3rd December, 2025 and in accordance with Standing Order 232(3)(a), was committed to all Sectoral Committees for interrogation. The Sectoral Committees thereafter submitted their recommendations to the Budget and Appropriations Committee

COMMITTEE MEMBERSHIP

The Committee as currently constituted comprises the following Members:

Version 00

Revision 00

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

MANDATE OF THE COMMITTEE

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.

LEGAL FRAMEWORK

The Budget and Appropriations Committee derives its legal mandate from the Public Finance Management Act, 2012 and the Public Finance Management (County Governments) Regulations, 2015

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

Version 00

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- 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.

Version 00

Revision 00

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- 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,

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Revision 00

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- 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

ACKNOWLEDGEMENTS

The Committee expresses its sincere appreciation to the Offices of the Speaker and the Clerk for the logistical support extended to it throughout the process. The Committee further conveys its gratitude to the County Executive Committee Members, Chief Officers, and County staff for honoring the Committees' invitation and providing clarifications on the proposed budget reallocations in the First Supplementary Budget for FY 2025/2026.

The Committee also commends the Sector Committees for their thorough interrogations and the timely submission of insightful reports to the Budget and Appropriations Committee.

Lastly, the Committee acknowledges the invaluable contribution of its Members and Secretariat, whose dedication and diligence were instrumental in the compilation and completion of this report

It is my honor, on behalf of the Budget and Appropriations Committee, to lay before this House the Committee's report on the First Supplementary Budget for the FY 2025/2026 for debate and approval.

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

Mr. Speaker: Hon. Otsiula, this report is for noting. What you seek for approval of th House what do you mean?

Hon. Benjamin Otsiula: Noted Mr. Speaker.

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OVERVIEW OF THE FIRST SUPPLEMENTARY BUDGET FY 2025/2026

The County had an annual approved budget of Kshs. 15,926,407,761 for the financial year 2025/2026 broken down as follows Kshs. 10,863,513,051 (68.21%) recurrent and Kshs. 5,062,894,710 (31.79%) development. The resource envelop has been increased by Kshs. 1,059,041,223, to Kshs. 16,985,448,984. The recurrent budget has been increased by Kshs. 967,381,801 to Kshs. 11,830,894,852 (69.7%) and development by Kshs. 91,659,422 to Kshs. 5,154,554,132 (30.3%) development

Rationale for Supplementary Budget Estimates

The 1st Supplementary Budget FY 2025/26 was occasioned by the following;

- a) Compliance with the approved CARA 2025 that has resulted increase to Kshs. 11,838,054,666 in equitable share.
- b) Compliance with CGAAG Act 2025.
- c) Re-voting of balances from FY 2024/25
- d) Additional personnel allocation to factor in May and June salary and phase IV SRC salary allocation
- e) Reorganise the budget to cater for pending bills.

Revenue

The First Supplementary Budget has seen the total county budget resource envelop increased by Kshs. 1,059,041,223, from Kshs. 15,926,407,761 as approved in the annual budget to Kshs. 16,985,448,984. Below is the summary of 1st Supplementary resource envelop:

1. Equitable share Kshs. 12,524,956,714 (The amount includes balance b/f of Kshs. 686,902,048 and an increase of Kshs. 149,705,914 due to CARA 2025)
2. Conditional grants from National Government which has increased from Kshs. 617,823,419 to Kshs. 625,511,033. The changes is due to balances brought forward of

Version 00

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Kshs. 302,269,731 and reduction of Kshs. 294,582,117 worth of grants due to reasons illustrated below:

Breakdown of grants brought forward

- Aggregate Industrial Park balance b/f Kshs. 204,706,886
- KELCOP bal b/f Kshs. 33,652,157
- Fuel levy Fund balance b/f Kshs. 63,910,688

Breakdown of the net reduction of Kshs. 294,582,117;

- Dropped SHIF reimbursement grant Kshs. 105,600,000
- Introduced PHC grant Kshs. 14,331,000
- Introduced KADBDP grant Kshs. 10,918,919
- Dropped CHP National Contribution Kshs. 107,400,000
- Dropped Aggregate Industrial Park grant Kshs. 133,368,420
- Dropped REREC grant Kshs. 45 million
- Increased KELCLOP grant Kshs. 26,050,000 due to CGAAG

3. Conditional grant from the development partners has an increase from Kshs. 1,654,108,119 to Kshs. 1,756,745,361. The change is due to a balance b/f of Kshs. 146,696,783 and net decrease of Kshs. 44,059,541 on this year's grants allocation.

Breakdown of balance b/f of Kshs. 146,696,783

- DANIDA Kshs. 16,202,706
- NARIGP Kshs. 391,721
- NAVCDP Kshs. 593,531
- KDSP 1 Kshs. 328,037
- KUSP Kshs. 113,016
- KISP 11 Kshs. 714,080
- Climate Change 128,353,692

Break down of a net reduction of Kshs. 44,059,541 in grants is caused by the following:

Version 00

Revision 00

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- Dropped UNICEF Kshs. 1,571,000
 - Dropped DANIDA Kshs.13,698,750 the Grant came to an end
 - NAVCDP additional Kshs. 79,734,848
 - KDSP1 Kshs. 35,409,500
 - Dropped KUSP development Kshs. 100,434,134
 - Dropped KUSP Recurrent Kshs.35 million
 - KISP additional Kshs.2,500,000
 - Dropped FLLOCA grant Kshs. 11million.
4. Funds of Kshs. 4,763,278 initially not in the budget.
 5. AIA Kshs.1,393,562,696 (Includes b/f Kshs.98,492,673)
 6. Local revenue Kshs.671,057,448 (includes b/f Kshs.8,852,454)

Ward Based Projects

The Ward Based Projects had an approved allocation of Kshs. 1,552,950,000 translating to Kshs. 34,510,000 per ward. This supplementary has seen reductions to a tune of Kshs. 315 million translating to a loss of Kshs. 7 million per ward which has been reviewed by this committee to a loss of 5million per ward.

Included in the ward-based allocation was Kshs. 135,450,000 i.e Kshs 3 million per ward for administrative costs under the SPCU. This amount had been reduced by Kshs. 43.9 million. This Committee has considered a further reduction of Kshs. 30 million due lack of implementation of the approved work plan by the coordinating unit.

Pending Bills

1. The total pending bills amounts to Kshs. 659,971,731: Recurrent Kshs. 240,809,179 and development Kshs. 419,162,552. A total of Kshs. 205,230,797 worth of pending bills allocation relates to ward based projects. While considering the supplementary budget some of the honorable members forfeited part of their Ward Based allocation and reallocated to settlement of Ward Based pending bills as highlighted under the increases schedule.

Version 00

Revision 00

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The Committee reviewed the report on the verification of pending bills, which indicates that the total eligible pending bills amount to Kshs. 2,915,663,503.82, comprising Kshs. 602,229,981.56 for recurrent expenditure and Kshs. 2,313,433,523.28 for development expenditure out of which Kshs. 1,695,300,785.36 relates to county level projects, while Kshs. 618,132,738.01 pertains to ward level projects. The cumulative ineligible pending bills total Kshs. 370,797,296; Kshs. 256,689,718 for recurrent and Kshs. 114,107,579 for development expenditures. Additionally, pending bills amounting to Kshs. 750,680,158 (Kshs. 300,863,429.24 recurrent; Kshs. 449,816,729 development) require further verification due to missing, incomplete or unclear documentation and uncertainty about the status of the associated projects.

Personnel Budget

The total personnel budget amounts to Kshs. 7,571,529,330, 45% of the total budget broken down as follows:

- Office of the CS Kshs. 7,002,462,932
- County Assembly Kshs. 525,036,835
- Bungoma Municipality Kshs. 25,948,371
- Kimilili Municipality Kshs. 18,081,192

In interrogating the personnel budget, excluding the County Assembly, the personnel budget for the Executive arm of Government amounts to Kshs. 7,046,492,495. The County Treasury realigned it and submitted to this Committee the items to be funded as illustrated below:

No	ITEM	AMOUNT
1	May and June 2025 personnel	940,844,750
2	July 2025-June 2026 personnel	5786215283
3	Leave allowance	40,563,047
4	Uniform allowance one -off	9,590,000.00
5	CHP CO-funding one- off	107,400,000.00
6	Casuals 348-Court case	60,952,073

Version 00

Revision 00

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7	Recruitment of ECDE teachers & VTC instructors	29,047,927
8	Pension arrears	100,000,000
9	SHA penalties	709,300
	Personnel requirement	7,075,322,380
	Available budget	7,046,492,495
	Deficit	28,829,885

The personnel budget presents a deficit of Kshs. 28.8 million which will cover by staff exits in the year. During the month of September, a total of 18 staff members exited the workforce. The combined monthly salary for these departing staff amounts to Kshs. 3,142,326.10. Over the course of 9 months, the total salary implication associated with these staff exits is Kshs. 28.3 million.

Regarding the availability of funds for the recruitment of ECDE teachers, the County Treasury explained that Kshs. 29,047,927 is available. This amount emanates from savings realized after providing the salary costs of 348 casual staff out of the 463 that went to court, totaling to Kshs. 60,952,073, from the initial allocation of Kshs. 90,000,000. The remaining balance is earmarked specifically for the recruitment of ECDE teachers and VTC instructors in Quarter 4.

May and June 2025 Salary

This Supplementary is also taking care of the 2 months’ salary deficit that was caused by charging the last FY May and June salary on the current year’s budget. The 2 months deficit was majorly caused in the FY 2023/24 when the County Treasury prioritized paying contractors at the expense of salaries. In defending their decision, the County Treasury submitted a document of the May 2024 exchequer of Kshs. 943.6million and details of expenditures. In the submission, the May salary was not paid but a total of Kshs. 675.9 million worth of development projects were paid as attached. The June exchequer was released in August, way after the closure of the FY 2023/24. In re-voting the June exchequer, consideration was made of June salary of Kshs. 225 million from exchequer brought forward, Kshs. 178 million as salary savings and Kshs. 25

Version 00

Revision 00

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million due to exits but while processing and approving the 1st Supplementary budget of the FY, this House declined the allocation since it came alongside a Kshs. 470 million salary advance that was misleading to this Honourable House.

Gratuity Arrears of Kshs. 103,540,681

The total gratuity arrears of Kshs. 103,540,681 represent payments due to contractual staff for services rendered during specified periods. The breakdown of this amount is provided in the table below, which details the periods of service and the corresponding amounts owed to each category of staff.

Gratuity arrears

CONTRACT STAFF	PERIOD	AMOUNT KSHS.
Staff on contract	August 2017 to 2022	30,200,000
Staff on contract	August 2022 to June 2023	28,638,727.21
ECDE teacher on contract	July 2017 to July 2022	24,035,177.30
Health and Agriculture staff on contacts	January to June 2025	15,666,776.28
Total		103,540,680.79

The First Supplementary Budget has allocated a total of Kshs. 30.2 million to cover the gratuity for staff on contract who was employed between August 2017 and 2022. The outstanding amount of Kshs. 73.3 million will be prioritized in the FY 2026/27.

Own Source Revenue

Own source revenue had approved projection of Kshs. 1,966,127,471: AIA Kshs. 1,295,070,023 and local revenue Kshs. 671,057,448. The Supplementary has balances b/f of Kshs. 107,345,128: AIA Kshs. 98,492,673 and local revenue Kshs. 8,852,454.

Version 00

Revision 00

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The Kshs. 98.4 million AIA balance b/f has Kshs 53,572,352 re-appropriated under the hospital facilities with the balance of Kshs 44.9 million under the PHC budget.

Funds

This Supplementary has also included of Kshs. 4,763,278 as funds balances as outlined below:

- Trade loan Kshs. 3,435,064
- Women Fund Kshs.155,250
- Disability Fund Kshs. 26,511
- Youth Fund Kshs. 25,992
- Emmergency Fund Kshs. 365,961
- Education support Scheme Fund Kshs.754,50

FIRST SUPPLEMENTARY DEPARTMENTAL HIGHLIGHT FY 2025/26

HEALTH AND SANITATION

Health and Sanitation had a total budget of Kshs. 396,294,208 comprising Kshs. 221,260,407 recurrent and Kshs. 175,033,801 development appropriated in the annual budget estimates for implementation of various programs in the financial year 2025/2026.

Recurrent

There is proposed reduction of the recurrent budget by Kshs. 84,026,829 from Kshs. 221.2 million to Kshs. 137.2 million. The changes are as highlighted below:

- Medical drugs has a reduction of Kshs. 20 million on the Kshs. 50 million allocation and the amount reallocated to non- pharms vote which had no allocation.
- SHIF reimbursement of Kshs. 105,600,000 has a reduction of Kshs. 89,187,785 leaving a balance of Kshs. 16,412,215.
- Grants total allocation of Kshs. 40,372,750 has a reduction of Kshs. 24,170,044. The grants affected are UNICEF Kshs. 1,571,000, DANIDA Kshs. 13,698,750, DANIDA Co-

Version 00

Revision 00

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funding Kshs. 17,703,000 and UNFPA Kshs. 7,400,000. The DANIDA grant period has ended and replaced by PHC grant.

- This supplementary has seen introduction of PHC grant of Kshs. 14,331,000 and AMREF co-funding of Kshs. 15 million. The work plan for the PHC grant was shared while the AMREF co-funding was not clear how the county is co-funding a non-existent grant hence the allocation was declined.

BCRH

The facility had an approved budget of Kshs. 352,535,417, there is a balance brought forth of Kshs. 47,611,037 which has enhanced allocations to specialized material as follows:

- Medical drugs Kshs. 15 million enhanced to Kshs. 88.03 million
- Non-pharms Kshs. 12 million enhanced to Kshs. 75.8 million
- Lab materials & supplies Kshs. 10 million to Kshs. 49,536,687
- Food and ratio Kshs 5 million to Kshs. 57,383,396
- Purchase of bedding linen Kshs.3,111,037 to Kshs.8,053,123
- Purchase of x-ray Kshs. 2,500,000 to Kshs. 10.4 million.

Sub-County Hospitals

The sub-county hospitals have realigned their budgets to reflect the current spending trends and re-appropriated AIA brought forward as attached.

Development

Ward Based projects have a reduction of Kshs. 39,541,021 on the Kshs. 83,070,000 allocated for ward based projects.

Development vote has introduced a pending bill allocation of Kshs. 20,011,972 which has been realigned back to the ward based allocations.

Primary Health Care

The dispensaries and Health Centres have balances brought forward of Kshs. 44,920,021. A list has been provided for the balances in each of the dispensaries and Health Centres.

Version 00

Revision 00

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**PUBLIC ADMINISTRATION, COUNTY SECRETARY, COUNTY ATTORNEY,
GOVERNOR'S AND DEPUTY GOVERNOR'S OFFICES**

PUBLIC SERVICE MANAGEMENT AND ADMINISTRATION

The department had an allocation of Kshs. 349,651,910. The Supplementary Budget has seen an additional Kshs. 89,238,347 with the changes highlighted below:

- Field allowance Kshs. 9 million has been reduced by Kshs. 2 million. The vote is meant for commemoration of Labour Day, Mashujaa, Utamaduni and Jamhuri.
- Medical insurance added Kshs. 54 million to the Kshs. 200 million allocation. Chief Officer reported through the Sector Committee that the current contract obligation totals Kshs. 341 million. Additionally, a pending bill of Kshs. 50 million from the previous contract remains outstanding; this results in a shortfall of Kshs. 137 million.
- Additional Kshs. 2 million to the Kshs. 5 million KDSP co-funding. The conditions requiring co-funding were submitted. In considering sector views a further Kshs. 3 million has been availed to co-fund the grant.
- On the KDSP recurrent grant Kshs. 35,737,537 has been increased on the Kshs. 37.5 million KDSP grant in accordance with the CGAAG 2025 which has captured the unrealized amount in the FY 2024/25. The work plan for the Kshs. 73,237, 537 was availed through the Sector Committee.
- The allocation of Kshs. 499,190 for research and feasibility studies has been dropped.

Development

The allocation of Kshs. 393,723,504 has a reduction of Kshs. 40 million. The amount was for ICT infrastructure.

The outstanding balance is for KDSP development grant Kshs. 352.5 million and Kshs. 1.2 million for pending bills; however the work plan was not submitted. In reference to the Sector Committee report the department has successfully undergone the second Annual Performance

Version 00

Revision 00

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Assessment and is awaiting the third and final assessment, upon which the allocation will be confirmed and the corresponding work plan submitted.

COUNTY SECRETARY

The approved budget was Kshs. 6,338,563,185. This Supplementary has an increase of Kshs. 721,799,747 bringing the total budget to Kshs. 7,060,362,932.

The changes are as highlighted below:

- ✓ Basic salary has additional Kshs. 791,644,758
- ✓ Kshs. 10 million for promotion has been dropped
- ✓ Introduced allocation of Kshs. 709,300 for SHA penalties.
- ✓ CHPs Co-funding allocation of Kshs. 107,400,000
- ✓ The allocation of Kshs. 203 million for the recruitment (ECDE teachers, health workers, agricultural Officers and technical officers has been dropped.
- ✓ Introduced a gratuity vote with an allocation of Kshs. 35, 200,000

Personnel details and amendments are as captured in the introductory notes.

COUNTY ATTORNEY

The County Attorney's office had an approved budget of Kshs. 76,906,008 with an additional allocation of Kshs. 10 million. The changes are highlighted below:

- ✓ Introduced an allocation of Kshs. 5 million for purchase of motor vehicle which was declined.
- ✓ Legal dues/fees additional Kshs. 5 million to the Kshs. 8.5 million allocated in the approved annual budget.

GOVERNOR'S OFFICE & DEPUTY GOVERNORS

The department had an allocation of Kshs. 231,183,153 with an increase by Kshs. 10,208,651.

The increase is on the Governor's budget and the changes are highlighted below:

Version 00

Revision 00

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- ✓ Telephone additional allocation of Kshs. 208,651
- ✓ Domestic travels additional Kshs. 3 million to the Kshs. 8 million in the approved budget.
- ✓ Publishing and printing additional Kshs. 5.7 million to the Kshs. 3,169,453 which was declined as printing of Governor's score cards can be prioritized in the next FY.
- ✓ Advertising & awareness Kshs. 500,000 dropped
- ✓ Trade shows and exhibitions Kshs. 1 million
- ✓ Training expenses reduced by Kshs. 2 million on the allocation of Kshs. 7,030,000.
- ✓ Catering services additional Kshs. 1 million to the Kshs. 8 million.
- ✓ Boards and conferences Kshs. 2.5 million to the Kshs. 12 million.
- ✓ Membership fees allocation Kshs.10.8 million reduced by Kshs. 3.7 million
- ✓ Temporary committee expenses Kshs. 10.2 million reduced Kshs. 2 million

The Governor's ceiling, as per approved CARA 2025, is set at Kshs. 562,059,982. When assessed against the parameters that define this ceiling, the budget falls within the approved limits.

On the Deputy Governor's budget, there is a total reduction of Kshs. 9 million on the allocated Kshs. 39 million.

EDUCATION

A total of Kshs. 259,245,737 comprising Kshs. 93,653,953 recurrent and Kshs. 165,591,784 development expenditure was appropriated in the Annual Budget Estimates FY 2025/2026. This 1st Supplementary proposes to reduce the department's budget by Kshs. 5,908,202 to Kshs. 253,337,535 with recurrent being reduced by Kshs. 1,836,504 and development by Kshs. 4,071,698.

Under recurrent, the following are the affected votes;

- a. Hospitality supplies and services have been enhanced by Kshs. 1,000,000 from Kshs. 3,000,000 to Kshs. 4,000,000. This is to facilitate the central graduation of VTC learners.

Version 00

Revision 00

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- b. The allocation of Kshs. 3,593,119 for learning materials has been declined because the amount is inadequate and also prior allocations were subject to transparency and accountability issues. Going forward, comprehensive implementation guidelines are required to support the program approval and execution.
- c. School feeding program with an allocation of Kshs. 40,000,000 has an increase of Kshs. 754,500.
- d. VTC capitation allocation of Kshs. 32,184,123 has a proposed reduction of Kshs. 7,184,123 due fiscal constraints.

The development vote changes are as outlined below:

- a. Ward Based projects being reduced by Kshs. 13,523,860 from Kshs. 127,530,000 to Kshs. 114,006,140.
- b. Ward Based projects pending bills with an allocation of Kshs. 27,311,784 has a proposed increase of Kshs. 20,202,162 which was realigned with the Ward Based Allocation.
- c. Refurbishment of VTCs with an allocation of Kshs. 10,750,000 has been dropped.

This Committee noted Kshs. 90million (Kshs. 2million per ward) for ECDE and VTC projects that had been sourced from bursaries in the FY 2024/25 had not been factored in the budget yet most of the projects had been implemented awaiting payment. The amount has been sourced and allocated to avoid escalation of pending bills.

TRADE, ENERGY AND INDUSTRIALIZATION

A total of Kshs. 460,932,610 comprising Kshs. 28,293,442 recurrent expenditure and Kshs. 382639168 development expenditure was appropriated in the annual budget estimates FY 2025/2026. This 1st Supplementary proposes to raise the department's budget by Kshs. 13,420,813 to Kshs. 474,353,423 with recurrent being increased by Kshs. 2,475,064 to Kshs. 80,768,506 and development increased by Kshs. 10,945,749 to Kshs. 393,584,917.

Under recurrent, the following were the affected votes;

Version 00

Revision 00

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- a. Field allowance under Domestic Travels in Trade with an allocation of Kshs. 825,895 has a proposed increase of Kshs. 1,500,000. This is to facilitate loan recovery efforts
- b. Boards and conferences with an allocation of Kshs. 1,991,856 has a proposed increase of Kshs. 1,500,000 to fund the Lake Region Annual Investment Conference.
- c. Trade Loan with Kshs. 20 Million has a reduction of Kshs. 16,564,936 to Kshs. 3,435,064 which relates to balance brought forward from FY 2024/25. Submission from the Sector Committee and Chief Officer Finance and as per the recommendations of the COB, the fund has expired having exceeded the 10-year lifespan hence it should be renewed or wound up. The delays to re-establish the fund is caused by a delay to recover Kshs. 23 million in defaulted trade loans.
- d. Electricity vote allocation of Kshs. 17,940,000 has an addition of Kshs. 16,060,000 resulting to an allocation to Kshs. 34 million to settle outstanding bills.

The development vote changes have affected the following votes;

- a. Ward Based projects being reduced by Kshs. 24,475,898 from Kshs. 81,590,000 to Kshs. 57,114,102.
- b. REREC grant of Kshs. 45 million and REREC County Government co-funding of Kshs. 45 million have all been dropped due to current fiscal constraint.
- c. Purchase of lighting equipment with an allocation of Kshs. 21,372,408 has been reduced by Kshs. 10 million to Kshs. 11,372,408. As per the Sector Committee report, the Chief Officer attributed the reduction to the Department's inability to absorb the allocation due to e-GP challenges hence a further Kshs. 5million was deducted.
- d. CAIP (National Government grant) has a balance brought forward of Kshs. 204,706,886 and a drop of the current year allocation of Kshs. 133,368,420 since the National Government has fully disburses its part of funding of Kshs. 250 million. County Government counterpart allocation of Kshs. 40 million has been removed due to financial constraint. From the scrutiny of the allocation, County Government has so far remitted Kshs. 125,769,000 (50%). This suggests lack of commitment by the County to facilitate

Version 00

Revision 00

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the completion of this project whose implementation has been slowed by failure to honour payment certificates leading to extension of contract by three months from the initial completion date of September 2025 to December 2025.

- e. Ward Based pending bills with an allocation of Kshs. 13,308,340 has been enhanced by Kshs. 16,023,029 to Kshs. 29,331,369.
- f. There is an allocation of Kshs. 88,060,152 towards settlement of pending bills for the completion of Kamukuywa Market. The sector Committee report shows there is a variation amounting to Kshs. 57,109,941, and supporting documents were provided as attached. The department reported that the project expected completion date is 10th January, 2026. At the time of the interrogation, the project was 88% complete. The Sector Committee was further informed that the slow progress of the project had been occasioned by delayed payments.

LANDS, URBAN, PHYSICAL PLANNING, HOUSING AND MUNICIPALITIES

LANDS, URBAN, PHYSICAL PLANNING

In the annual budget FY 2025/26, a total of Ksh. 123,766,170 comprising Kshs. 27,674,947 recurrent expenditure and Ksh. 96,091,223 development expenditure. This 1st supplementary proposes to increase the department's budget by Kshs. 961,994 to Kshs. 124,728,164 with recurrent decreased by Kshs. 973,771 to Kshs. 26,701,170 and development increased by Kshs. 1,935,771 to Kshs. 98,026,994.

Under recurrent, the following are the affected votes;

- a. Field allowances have been enhanced by Kshs. 310,000 from Kshs. 592,760 to Kshs. 902,760. This is to provide for allowance for CECM, Chief Officer, Physical Planners and Surveyors to inspect buildings under construction, solve land Disputes and valuation of land. The money has been moved from Printing, Advertising and Information Supplies and Services.
- b. Printing and advertising reduced by Kshs. 310,000 on the Kshs. 575,600.

Version 00

Revision 00

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- c. Field operational allowances that had no allocation in the annual budget have been allocated Kshs. 1,026,223. This allocation is to facilitate the CECM and the technical officers in the department to undertake monthly inspection of projects and carry out land inventories. The money has been sourced from within under the vote on registration of lands.
- d. Hospitality supplies and services have been enhanced by Kshs. 2,000,000 from Kshs. 3,481,800 to Kshs. 5,481,800. The amount was declined
- e. Other operating expenses have a net reduction of Kshs. 4 million. This relates to Temporary Committee expenses which has a proposed reduction of Kshs. 3 million from an allocation of Kshs. 8,273,514 and Land registration with a proposed reduction of Kshs. 1 million from Kshs. 4,333,544. The reductions have reallocated to field operational allowances and Hospitality supplies.

The development vote changes affect the following votes;

- a. Equipping of a GIS Lab at the Headquarter and purchase of a GIS vehicle with a total allocation of Kshs. 30,000,000 has been dropped and the entire amount moved to purchase of land for Matulo Airstrip
- b. Ward Based Projects (purchase of lands) with an allocation of Kshs. 25,065,000 has a reduction of Kshs. 2,658,006 which has been taken to settle Ward Based Pending bills in the Department.
- c. Countywide public participation for the Valuation Roll with an allocation of Kshs. 1,026,223 has been dropped with the funds channelled towards settlement of pending bills
- d. Ward Based pending bills has a new proposed allocation of Kshs. 5,620,000
- e. Purchase of land with an allocation of Kshs. 40 million has a proposed increase of Kshs. 30 million to bring the new allocation to Kshs. 70 million. The allocation was declined since the land is not ready for acquisition.

Version 00

Revision 00

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HOUSING

The Supplementary Budget proposes to increase the Directorate allocation by Kshs. 81,537,010 from the current approved budget of Kshs. 348,328,388 to Kshs. 429,865,398.

Recurrent expenditure has a proposed increase of Kshs. 33,500,000 from an approved allocation of Kshs. 28,428,198 resulting to an amount Kshs. 61,928,198. The changes relate to the following votes;

- e. Field operational allowances under domestic travel whose allocation has been enhanced by Kshs. 370,000 from Kshs. 215,200 to Kshs. 585,200. The vote provides for funds for carrying out housing inventory of government residential houses.
- f. Printing, Advertising and Information Supplies and Services entire allocation of Kshs. 370,000 has been removed and moved to Domestic travels.
- g. Hospitality supplies and services have been enhanced by Kshs. 500,000 from Kshs. 1,098,271 to Kshs 1,598,271. This is to aid in the operationalization of Municipalities of Chwele and Webuye. The amount was declined due to existing court case.
- h. Office general supplies have an increase of Kshs. 1 Million on the Kshs. 946,027.
- i. Fuel Oil and Lubricants Kshs. 704,000 has an increase of Kshs. 500,000.
- j. Temporary committees Kshs. 1,487,700 has an increase of Kshs 1 million to Kshs. 2,487,700 to aid in the operationalization Chwele and Webuye Municipalities.
- k. Maintenance of Motor Vehicles Kshs. 550,000 enhanced to Kshs. 1,050,000
- l. KISP Co funding Kshs. 18,500,000 has a proposed increase of Kshs. 30,000,000 to Kshs. 48,500,000. The Grant requirement is 10% County Government contribution agreement. The Kshs. 18,500,000 KUSP grant was voted in, in line with the CGAAG Act 2025.

Development

The development vote has an increase of Kshs. 48,037,010 from the current allocation of Kshs. 319,900,190 to a new allocation of Kshs. 367,937,200 with the changes affecting the following votes;

Version 00

Revision 00

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- a. KISIP Grant with an allocation of Kshs. 297,400,170 has an increase of Kshs. 3,214,080 to Kshs. 300,614,250
- b. Other infrastructure and civil works with an allocation of Kshs. 22,500,00 has been enhanced to Kshs. 67,322,930 to cater for:
 - Construction of office block in Milimani has been enhanced by Kshs. 16,822,930 on the allocation of Kshs. 22,500,000 in the annual budget
 - Construction of Governors residence in Mabanga with NIL allocation in the annual budget has been allocated Kshs. 20,000,000. The amount was downsized by Kshs. 10million
 - Security fencing of 1 county residential estates with Perimeter wall with NIL allocation in the annual budget has been allocated Kshs. 4,000,000. The allocation was declined since the project was not specified.
 - Renovation of Webuye Town hall office with NIL allocation in the annual budget has been allocated Kshs. 4,000,000.

BUNGOMA MUNICIPALITY

A total of Kshs. 119,640,398 comprising Kshs. 44,248,371 recurrent expenditure and Kshs. 75,392,027 development expenditure was appropriated in the annual budget. This 1st supplementary proposes to reduce the Municipality budget by Kshs. 39,619,809 to Kshs. 80,020,589 with recurrent being reduced by Kshs. 4,945,272 to Kshs. 39,303,099 and development being reduced by Kshs. 34,674,537 to Kshs. 40,717,490.

Under recurrent, the following were the affected votes;

- a. Domestic travel allocation has been enhanced by Kshs. 500,000 from Kshs. 1,000,000 to Kshs. 1,500,000. The increase was not considered.
- b. Training expenses has been enhanced from Kshs. 1,000,000 to Kshs. 2,000,000 which was declined.
- c. Hospitality supplies and services have been enhanced by Kshs. 2,000,000 from Kshs. 6,000,000 to Kshs 8,000,000 which was declined.

Version 00

Revision 00

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- d. Fuel Oil and Lubricants with an allocation of Kshs. 600,000 has a proposed increase of Kshs. 200,000 to Kshs. 800,000
- e. KUSP recurrent grant with an allocation of Kshs. 8,750,000 has a proposed reduction of Kshs. 8,645,272 to Kshs. 104,728 as balance brought forward. The amount was reinstated in line with the approved CGAAG 2025.

The development vote changes affect the following votes;

- a. KUSP grant with an allocation of Kshs. 55,065,924 has been reduced by Kshs. 55,061,344. The amount has been re-voted back with the CGAAG Act 2025 having captured the grant. The programs to be funded are as approved in the annual budget:
 - Construction of urban storm water drainage channels at Kshs. 15 million
 - Construction of 0.6 Km pedestrian walkways along Simba Street at Kshs. 8 million
 - Construction of car park areas and toilets within municipality urban centres especially around Khetias Supermarket in Kanduyi and stretch along county assembly at Kshs. 12 million.
 - Proposed construction of a landscaped, fenced recreational park with water and field sporting activities complete with a modern social hall and cafeteria at Kshs. 20,065,924.
- b. Construction of Kanduyi Bus Park with an allocation of Kshs. 20,326,103 has a proposed increase of Kshs. 13,121,077 to give a new total of Kshs. 33,447,180.
- c. Ward Based pending bills in the Municipality has a new proposed allocation of Kshs. 7,265,730. The amount was enhanced by Kshs. 5million to pay ward based pending bills that were implemented under the municipality

KIMILILI MUNICIPALITY

A total of Kshs. 130,786,275 comprising Kshs. 43,690,318 recurrent expenditure and Kshs. 87,095,957 development expenditure was appropriated in the annual budget estimates for

Version 00

Revision 00

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implementation of various programs in the financial year 2025/2026. This 1st supplementary proposes to reduce the department's budget by Kshs. 78,927,663 to Kshs. 50,858,612 with recurrent being reduced by Kshs. 4,248,059 to Kshs. 39,442,259 and development being reduced by Kshs. 74,679,604 to Kshs. 12,416,353. This implies that 86% of the development vote is being removed greatly affecting development projects in the Municipality.

Under recurrent, the following were the affected votes;

- a. Domestic travel allocation has been enhanced from Kshs. 2,500,000 to Kshs. 3,500,000; while the training expenses have been enhanced from Kshs. 3,608,133 to Kshs. 5,608,133. The increased amounts were declined.
- b. Hospitality supplies and services have been enhanced by Kshs. 2,500,000 from Kshs. 3,605,110 to Kshs 6,105,110.
- c. Other capital grant and transfers (KUSP) with an allocation of Kshs. 8,750,000 has a proposed reduction of Kshs. 8,748,059 to Kshs. 1,941. The amount was reinstated in line with CGAAG 2025.

The development vote changes affect the following votes

- a. KUSP grant with an allocation of Kshs. 45,368,215 has been reduced by Kshs. 45,366,448 leaving a balance of Kshs. 1,767. The amount has been reinstated as per the approved CGAAG Act 2025. The amount will construct a sewer line in the Municipality.
- b. Other infrastructure and civil works with an allocation of Kshs. 39,727,742 has a proposed reduction of Kshs. 33,727,742 to give a new total of Kshs. 6,000,000 which will be used to fund the Installation of streetlights within the Municipality. The reduction of 33 million has affected the following programs that have been dropped;
 - Construction of Sanitation block-Amutala Stadium at Kshs. 6,000,000
 - Construction of Perimeter fence at Amutala Stadium at Kshs. 14,500,000
 - Construction of Open Market sheds at Kshs. 6,500,000

Version 00

Revision 00

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- c. Ward Based pending bills in the Municipality has a new proposed allocation of Kshs. 6,414,586. The amount has been enhanced by Kshs. 5million to cater for pending pills for Ward Based Projects implemented under the municipality.

COUNTY PUBLIC SERVICE BOARD

A total of Kshs. 51,524,999 comprising Kshs. 38,292,784 recurrent expenditure and Kshs. 13,232,215 development expenditure was appropriated in the annual budget. This 1st Supplementary proposes to reduce the department's budget by Kshs. 13,232,215 by removing the entire development vote.

Under recurrent, there were reallocation within its votes with no additional or cuts on its budget

The development vote change affects the construction of the office block whose allocation of Kshs. 13,232,215 has been dropped. In considering sector views the committee has allocated Kshs. 3.8million for a pending certificate.

COUNTY ASSEMBLY

A total of Kshs. 1,212,711,954 comprising Kshs. 969,221,694 recurrent expenditure and Kshs. 243,490,260 development expenditure was appropriated in the annual budget. This 1st Supplementary proposes to increase the County Assembly's budget by Kshs. 105,000,000 on its recurrent vote in line with the approved CARA 2025.

The changes on the recurrent vote are as follows;

- a. Basic salaries with an allocation of Kshs. 193,517,496 have a proposed increase of Kshs. 48,129,468 to Kshs. 241,646,964. This was informed by the new Human Resource Information System (HRIS) that requires all Ward Staff to be on boarded to the System and be paid through the basic salary vote.

Version 00

Revision 00

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- b. Basic wages with an allocation of Kshs. 48,961,320 has a proposed reduction of Kshs. 42,846,848. The allocation was for Ward staff salaries whose allocation has now been moved to basic salaries.
- c. Personnel allowance paid as part of salary with an allocation of Kshs. 213,829,367 has been increased by Kshs. 7,753,248 to Kshs. 221,582,615
- d. Domestic Travel with an allocation of Kshs. 115,531,718 has had an increase of Kshs. 31,845,608 to Kshs. 147,377,326. The allocation are to cater for Devolution conference expenditures, Legislative summit and additional allocation for committee
- e. Foreign travels with an allocation of Kshs. 4 million has been enhanced by Kshs. 10 million to Kshs. 14 million
- f. Rents and rates with an allocation of Kshs. 7,200,000 have been reduced by Kshs. 3,451,000 to Kshs. 3,749,000.
- g. Training expenses with an allocation of Kshs. 30,638,285 has been reduced by Kshs. 3,079,600 to Kshs. 27,558,685
- h. Purchase of specialized materials with an allocation of Kshs. 9,860,000 has been reduced by Kshs. 1,546,500 to Kshs. 8,313,500.
- i. Other operating expenses with an allocation of Kshs. 95,135,790 have been enhanced by Kshs. 36,535,524 to Kshs. 131,671,314.
- j. Monetary authorities which was used to cover Overdraft fees for salaries with an allocation of Kshs. 3,600,000 has been removed while Kshs. 9,771,164 has been added to offset KRA tax demands
- k. Gratuity with an allocation of Kshs. 32,642,342 has been enhanced by Kshs. 2,047,412 to Kshs. 34,689,754

Version 00

Revision 00

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- I. Purchase of office furniture for ward offices with an allocation of Kshs. 4,569,000 has been increased by Kshs. 13,438,524 to Kshs. 18,007,524.

Development

On development this Committee considered the roll over funds of Kshs. 117,758,341 that were not received in the last FY as follows:

- Construction of the debating chambers - Kshs. 62,423,032 out of a roll over of 107 million
- Construction of Speaker`s residence – Kshs. 10.3 million

GENDER AND CULTURE

The Department had an approved budget of Kshs. 59,877,650, comprising Kshs. 42,532,524 for recurrent expenditure and Kshs. 17,345,126 for development.

In the 1st Supplementary budget, there is a proposed reduction of Kshs. 4,700,000 under recurrent expenditure and Kshs. 17,163,365 under development.

Recurrent

- Field Allowance (KICOSCA/EALASCA) with approved allocation of Kshs. 28,587,062 has a reduction of Kshs. 4,500,000.
- Research Pre-Feasibility Studies with Kshs. 200,000 dropped.

The department`s motor vehicle Reg. No. 39 CG was involved in an accident and was written off. The insurance company compensated the County Kshs. 3.9million which was deposited in the CRF. On this basis, this amount has been captured in the resource envelop on the advice of

Version 00

Revision 00

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the County Treasury. Kshs. 2 million will be spent on the maintenance of 2 vehicles for the department.

Development

The approved allocation for development programmes was Kshs. 17,345,126. There is a proposed reduction of Kshs. 17,163,365, leaving a balance of Kshs. 181,761. The affected projects are:

- Construction of six cultural homes at Sang’alo Cultural Center with approved allocation of Kshs. 3,000,000.
- Drilling and equipping of a borehole at Sang’alo Cultural Center with approved allocation of Kshs. 4,095,126.

Funds

- Women Empowerment Fund Kshs. 5,125,000 has a reduction of Kshs. 5,034,881, leaving a balance of Kshs. 90,881.
- Disability Fund Kshs. 5,125,000 has a reduction of Kshs. 5,034,881, leaving a balance of Kshs. 90,881.

YOUTH AND SPORTS

The department of Youth and Sports has a total allocation of Kshs. 71,908,581; recurrent Kshs. 68,128,582 and development Kshs. 3,780,000. The 1st Supplementary budget has seen a reduction of Kshs. 34,718,998 leaving a balance of Kshs. 37,189,584: Kshs. 31,654,574 for recurrent and Kshs. 5,535,010 for development.

Changes include:

- i. Daily subsistence allowance allocated Kshs. 1,980,000 has been increased by Kshs. 3,297,200. Kshs 1.7million was reallocated to development.

Version 00

Revision 00

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- ii. Field allowance (Ward /KYISA games) allocated Kshs. 4,795,200 has been reduced by Kshs. 1.5 million to Kshs. 3,295,200
- iii. Field operations allocated Kshs. 10,125,000 (to support clubs Kshs. 3,425,000, Marathon Kshs.2.2m,Talanta Hela Kshs. 4.5 million) has been reduced by Kshs.5,425,000 to Kshs.4.7m
- iv. Boards and conferences allocated Kshs.5.5 has been reduced by Kshs. 1.5 M to Kshs. 3M
- v. National celebrations allocated Kshs. 4,169,000 has been reduced by Kshs. 3,297,200 to Kshs. 871,800
- vi. Refined fuels allocated Kshs. 500,000 has been increased by Kshs. 1M to Kshs. 1.5 M.The increase was declined.
- vii. Maintenance of computer software that had no initial allocation has been allocated Kshs. 125,000
- viii. Youth Loans allocated Kshs. 30M has been reduced by Kshs. 29,974,008 to Kshs. 25,992
- ix. Purchase of furniture that had no initial allocation has been allocated Kshs. 300,000
- x. Pre-feasibility, feasibility and appraisal studies that had no allocation has been allocated Kshs. 500,000

DEVELOPMENT

The department has an allocation of Kshs. 3,780,000 development for Ward Based projects; this has been enhanced by Kshs. 1,755,010 to Kshs. 5,535,010.

Kshs. 3,780,000 allocated to construction of ablution block at Mayuba stadium at Sirisia has been reduced by Kshs. 400,848 to Kshs. 3,379,152.The allocation was decline since the project appears under KDSP work plan.

Supplier credit has been allocated Kshs. 2,155,858 for Maraka stadium. The amount was enhanced by Kshs. 1.7million to fully settle the pending bill.

This committee also considered allocation of Kshs.9million to cater for pending bills for the High altitude which amounts to Kshs. 30mmilion.

Version 00

Revision 00

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FINANCE AND ECONOMIC PLANNING

The department had an initial allocation of Kshs. 609,471,566 in the approved budget; this has been enhanced by Kshs. 66,945,811 to Kshs. 676,417,377, Kshs. 447,695,916 being recurrent and Kshs. 228,721,461 development.

ADMINISTRATION

The Directorate had an initial allocation of Kshs. 108,650,820 in the approved budget; it was increased by Kshs. 85,527,737 to Kshs. 194,178,557

Some of the changes include:

1. Travel costs with an initial allocation of Kshs. 1,010,000 increased by Kshs. 5 million to Kshs. 6,010,000
2. Accommodation allocated Kshs. 557,500 increased by Kshs. 1.4 million to Kshs. 1,957,500
3. Tuition fees allocated Kshs. 320,000 has been increased by Kshs. 1.2 million to Kshs. 1,520,000
4. Catering services initially allocated Kshs. 2,505,000 has an increment of Kshs. 1.8 million giving a total of Kshs. 4,305,000
5. Boards, committees and conferences initially allocated Kshs. 1,646,095 increased by Kshs. 2 million to Kshs. 3,646,095.
6. Office and general supplies allocated Kshs. 1,615,020 increased by Kshs. 1,275,000 to Kshs. 2,890,020
7. Supplies and accessories for computers allocated Kshs. 958,960 increased by Kshs. 2,225,000 to Kshs. 3,183,960
8. Fuel and lubricants allocated Kshs. 7,699,800 increased by Kshs. 2 million to Kshs. 9,669,800
9. Contracted technical services allocated Kshs. 1 million increased by Kshs. 3 million to Kshs. 4 million

Version 00

Revision 00

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10. Other operating expenses allocated Kshs. 69m increased by Kshs. 46,242,618 to Kshs. 115,242,618
11. Purchase of office furniture and general equipment allocated Kshs. 600,000 increased by Kshs. 17.5 million to Kshs. 18.1 million
12. Purchase of ICT networking equipment has a new allocation of Kshs. 17 million
13. Purchase of computer ,printers and other ICT equipment allocated Kshs. 600,000 increased by Kshs. 500,000 to Kshs. 1,100,000

PLANNING

The directorate had an initial allocation of Kshs. 15,070,802 in the approved budget, this was enhanced to Kshs. 18,858,802, an increase of Kshs. 3,780,000

ACCOUNTS

The Directorate had an allocation of Kshs. 14,751,952 in the approved budget; this was increased by Kshs. 1.2 million to Kshs. 15,951,952.

PROCUREMENT

The directorate had an allocation of Kshs. 15,524,147 in the approved budget; this has been increased by Kshs. 3,164,662 to Kshs. 18,668,809

AUDITING

The directorate had an allocation of Kshs. 14,820,190 in the approved budget; this has been enhanced by Kshs. 3,953,505 to Kshs. 18,773,695.

REVENUE

The Directorate had an allocation of Kshs. 26,561,606 in the approved budget; this has been enhanced by Kshs. 3 million to Kshs. 29,561,606.

BUDGET

The Directorate of Budget had a total allocation of Kshs. 20,943,880 in the approved budget; this has been enhanced by Kshs. 4.2 million to Kshs. 25,143,880.

Version 00

Revision 00

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MONITORING AND EVALUATION

The Directorate has an allocation of Kshs. 7,785,507 in the approved budget, this has been enhanced by Kshs. 1.5 million to Kshs. 9,285,507. The increase was declined.

SPCU

The Directorate had an allocation of Kshs. 135,450,000, this has been reduced by Kshs. 43,901,554 to Kshs. 91,548,446. A further 30 million was reduced leaving a balance of Kshs. 61 million.

Statistics

The Directorate had an allocation of Kshs. 9.5 million in the approved budget; this has been enhanced by Kshs. 800,000 to Kshs. 10.3 million. The increment was not considered.

DEVELOPMENT

The vote had an allocation of Kshs. 225 M allocated in the approved budget this has been enhanced by Kshs. 3,355,500 to 228,721,461.

The development expenditure is broken down as:

1. Civil contingency reserve -Emergency fund Kshs.100m,
2. Refund to retentions Kshs. 100 million. The total retention borrowing was Kshs. 150million hence half of the figure Kshs. 75million has been considered in this supplementary budget.
3. Purchase of ICT networking Kshs. 25 million for maintenance of revenue system
4. Build sanitation blocks in 5 markets to enhance revenue collection Kshs. 3,355,500

Version 00

Revision 00

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TOURISM, ENVIRONMENT, WATER AND NATURAL RESOURCES

Tourism and Environment

The Department of Tourism and Environment had an approved budget of Kshs. 619,762,220, comprising Kshs. 375,273,332 for recurrent expenditure and Kshs. 244,488,888 for development.

Recurrent

Recurrent has a proposed increase of Kshs. 54,116,559.

The adjustments are highlighted below:

- Contracted cleaning services, with an approved allocation of Kshs. 350,836,825, have a proposed increase of Kshs. 66,116,558, bringing the total to Kshs. 416,953,383. The Department through its Sector Committee submitted that cleaning 94 markets costs Kshs. 33 million per month. The Department further indicated that Kshs. 36 million of this year's allocation was utilized to clear pending bills for the months of May (Kshs. 3 million) and June, 2025 (Kshs. 33 million). Consequently the total requirement for the year by the department under Cleaning Services was Kshs. 433 million. As the cost of cleaning markets escalates the revenue collection keeps dwindling i.e Kshs. 40.6 million in the FY 2024/25 as per CBROP 2025.
- The CCCU and CCIS budget, which had an allocation of Kshs. 14,000,000 has the entire amount dropped.

Development

Development has an increase of Kshs. 78,353,692

Changes are highlighted below;

- Climate change co-funding, which had an approved allocation of Kshs. 91,000,000 has a reduction of Kshs. 41,000,000, leaving a balance of Kshs. 50,000,000.
- The Climate Change Grant, with an allocation of Kshs. 153,488,888, has an increase of Kshs. 128,353,692, bringing the total to Kshs. 281,842,580. Basing on the Treasury

Version 00

Revision 00

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submission the Kshs. 128.3 million includes a co-funding transfer of Kshs. 45 million that was executed during the fiscal year 2024/25 hence the amount should be captured co-funding vote line, this will result in a co funding of Kshs. 95million. The Sector Committee noted that there is a balance for FY 2024/2025 under Climate Change Grant amounting to Kshs. 399,486,200, which should be declared in the Supplementary Budget to enable the Department access the funds to effectively implement its planned activities and programmes (attached Work plan). The Chief Officer in his response acknowledged that it was an error of omission not to have captured the grant. He further clarified that the grant amount to be appropriated is Kshs. 308,326,569 and the balance which is County Government counterpart funding of Kshs. 91 million is already voted in as Kshs. 95 million.

Water and Natural Recourses

The Department of Water and Natural Resources had an approved budget of Kshs. 803,734,374, comprising Kshs. 60,315,674 for recurrent expenditure and Kshs. 743,418,800 for development.

Recurrent

Recurrent has a proposed reduction of Kshs. 23,000,000

The major changes are:

- NZOWASCO, with an approved allocation of Kshs. 30,000,000, has a reduction of Kshs. 15,000,000, the amount was intended to support BWASCO in clearing its electricity pending bills and chemicals hence the amount was reinstated
- Advertising and awareness Kshs. 300,000 has a reduction of Kshs. 150,000.
- General Office Supplies Kshs. 400,000 has an increase of Kshs. 500,000 which was reallocated to a review of the rig policy
- Contracted technical services Kshs. 2million has been enhanced by Kshs. 3million to facilitate technical services for the development of Bungoma County Solid Waste Management Policy and the Review of the Rig Policy.

Version 00

Revision 00

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- Maintenance of Civil Works Kshs. 750,000 dropped.
- Purchase of Computers allocated Kshs. 600,000. The amount was declined.
- KOICA co-funding of Kshs. 20,000,000, have a proposed reduction of Kshs. 10,000,000, leaving a balance of Kshs. 10,000,000.

Development

Development has proposed reduction of Kshs. 23,744,301

Changes are highlighted below;

- Provision for supplier credit, with an approved allocation of Kshs. 20,576,781, has an increase of Kshs. 10,737,856, bringing the total to Kshs. 31,314,637.
- Storm water drainage system which had no allocation in the initial budget now has a proposed allocation of Kshs. 24,000,000. The Department through the Sector Committee submitted that Kshs. 4,000,000 of the allocation is intended for storm water management activities; while Kshs. 20,000,000 is earmarked for payment to Wilkori Company for the completion of the County dumpsite has been reduced by Kshs. 10million.
- Ward Based Projects, with an approved allocation of Kshs. 189,450,000, have a proposed reduction of Kshs. 58,482,157, leaving a balance of Kshs. 130,967,843. The projects affected by this reduction should be identified and shared.

The department through the Sector Committee submitted that the Water Rig has a mechanical breakdown and has no budget allocation for its maintenance hence Kshs. 5million was allocated.

ROADS, PUBLIC WORKS, AND TRANSPORT

The department had an approved budget allocation of Kshs.1, 337,414,299, broken down as Kshs. 1,291,654,906 development and Kshs. 45,759,393 recurrent expenditure. This has been increased to Kshs. 1,373,172,035 broken down as Kshs. 1,333,961,462 development and Kshs.39, 210,573 recurrent. A net increase of Kshs. 35,757,736.

Recurrent

Version 00

Revision 00

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The recurrent budget has a net reduction of Kshs. 6,548,820 due to the following changes;

1. Fuel and lubricants with an initial allocation of Kshs. 14,048,820 has been reduced by Kshs. 9,048,820 to Kshs. 5 million. The amount was enhanced in the annual budget to Kshs. 200,000 per ward to allow equal benefit of own machinery program. The amount was reinstated.
2. Maintenance of motor vehicles with an initial allocation of Kshs. 2.2 million has been increased to Kshs. 4.7 million.

Development

The following development program was affected;

- RMLF had an initial allocation of Kshs. 184,554,999; this has been enhanced to Kshs. 293,952,071, an increment of Kshs. 109,397,072. Kshs. 63,910,688 is opening balance brought forward from financial year 2024/25 and Kshs. 45,486,384 additional allocation.
- Ward based project Kshs. 769,765,000, has been reduced to Kshs. 652,302,957, a reduction of Kshs. 117,462,043. The realigned ward based projected will be reallocated contract framework vote due to EGP challenges.
- Ward based pending bills have been allocated Kshs. 50,371,527. This is a new allocation.

AGRICULTURE, LIVESTOCK, FISHERIES, IRRIGATION & COOPERATIVE DEVELOPMENT

The Department of ALFIC has an approved budget of Kshs. 605,075,266, comprising Kshs. 70,058,405 for recurrent expenditure and Kshs. 535,016,861 for development.

Agriculture and Irrigation

Recurrent

The recurrent budget has a decrease of Kshs. 9,000,000 as highlighted below:

Version 00

Revision 00

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1. Field Allowance for facilitation of staff during field operations with approved allocation of Kshs. 9,593,500 has a proposed reduction of Kshs. 3,000,000.
2. Field Operation Allowance with approved allocation of Kshs. 15,355,830 has a proposed reduction of Kshs. 6,000,000. The amount was meant for payments to ward committees, as well as offloading and distribution of fertilizer and other essential field operations hence this committee has allocated to 5million.

Development

Development has a proposed increase of Kshs. 131,698,943.

Changes are highlighted below:

- NAVCDP, with an approved allocation of Kshs. 151,515,152, has a proposed increase of Kshs. 80,720,100, bringing the total to Kshs. 232,235,252. The increment is due to a balance brought forward of Kshs. 593,531 and increase of Kshs. 79.7million as per the CGAAG 2025.
- NAVCDP co-funding had no initial budget but has a proposed allocation of Kshs. 5,000,000 in this Supplementary.
- Ward Based Projects, with an approved allocation of Kshs. 137,250,000, has a proposed reduction of Kshs. 14,554,613, leaving a balance of Kshs. 122,695,387.

Supplier credit has been allocated Kshs. 7 million towards Magemo dam

Cooperative development

The changes relates to development programs as highlighted below:

- Purchase of coffee seedlings Kshs. 2,000,000 has been dropped.

Version 00

Revision 00

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- Pending bills with no provision in the initial budget has a proposed allocation of Kshs. 2,806,193. The amount is for cooperatives policy which is a recurrent expenditure hence it was reallocated accordingly

Livestock and fisheries

Development

Development programmes approved in the annual budget were as under;

- Development has a proposed increase of Kshs. 59,702,157

Changes are highlighted below;

- Supplies for Production, with an approved allocation of Kshs. 8,518,563 have a proposed reduction of Kshs. 8,518,563, leaving a nil balance.

The affected programmes are:

- Chwele Fish Farm (CFF), with an approved allocation of Kshs. 2,180,000, has a proposed reduction of Kshs. 2,180,000, leaving a nil balance.
- KeLCoP, with an approved allocation of Kshs. 34,500,000, has a proposed increase of Kshs. 59,702,157, bringing the total to Kshs. 94,202,157. A work plan was provided.
- Pending bills that had no provision in the initial budget have been allocated a proposed Kshs. 624,750.
- The Purchase of Poultry, which had an approved allocation of Kshs. 3,000,000, has a proposed reduction of the entire amount.

Committee Observations

The Committee makes the following observations:

1. The 1st Supplementary Budget did not provide for the rollover of unspent development budget balances for FY 2024/2025 save for construction of Kanduyi bus-park and Kamukuywa Market This has negatively affected the implementation of ongoing projects

Version 00

Revision 00

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leading to stalled works, accumulation of pending bills and increased risk of legal disputes. The omission is inconsistent with the purpose of a supplementary budget and the principles of accrual accounting, which require recognition and budgetary provision for accrued contractual obligations carried forward from the previous financial year. This was due to a substantial shortfall in local revenue collection of Kshs. 556,929,796 in FY 2024/2025.

2. The Supplementary budget was submitted to the County Assembly with ward based projects cuts without showing the projects affected. The committee's resolution on the ward based and also given that some of the honorable members forfeited part of their Ward Based allocation and reallocated to settlement of Ward Based pending bills as highlighted under the increases schedule proper reconciliation should be done to avoid errors in appropriating ward-based projects.
3. Budget implementation continues to face challenges due to non-compliance with the approved appropriation Act, as evidenced by salary payments and development project expenditures where unplanned for projects from previous years were charged against the current year's budget. This practice undermines budget credibility and constitutes a serious violation of the Public Finance Management Act.
4. The counterpart funding allocated to donor-funded programmes was reduced across several departments, despite such funding constituting a minimum and mandatory requirement under most donor financing agreements. This reduction undermines the County Government's ability to meet agreed financing conditions, risks delays or suspension of donor disbursements and may compromise the implementation and sustainability of ongoing donor supported projects. Adequate provision of counterpart funding is therefore critical to leverage external resources, maintain donor confidence and ensure successful delivery of development outcomes.
5. The Committee reviewed the report on the verification of pending bills, which indicates that the total eligible pending bills amount to Kshs. 2,915,663,503.82, comprising Kshs. 602,229,981.56 for recurrent expenditure and Kshs. 2,313,433,523.28 for development

Version 00

Revision 00

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expenditure out of which Kshs. 1,695,300,785.36 relates to county level projects, while Kshs. 618,132,738.01 pertains to ward level projects. The cumulative ineligible pending bills total Kshs. 370,797,296; Kshs. 256,689,718 for recurrent and Kshs. 114,107,579 for development expenditures. Additionally, pending bills amounting to Kshs. 750,680,158 (Kshs. 300,863,429.24 recurrent; Kshs. 449,816,729 development) require further verification due to missing, incomplete, or unclear documentation and uncertainty about the status of the associated projects.

6. The allocations for all revolving funds; the Trade Loan, Youth Fund, Disability Fund and Women Fund were dropped in the 1st Supplementary Budget. This was informed by the advisory from the Controller of Budget and recommendations from the Senate on regulatory and compliance concern regarding the end of their authorized operational period and need to review and legal restructuring of the empowerment fund mechanism.
7. BWASCO is currently not formally recognized as a Semi-Autonomous Government Agency (SAGA), hence no clear framework on the County Government funding it and over sighting its operations to ensure the company's effectiveness in delivering water services within the County.

Committee recommendations

The Committee recommends as follows:

1. **THAT**, the County Treasury should prepare realistic and achievable revenue projections to ensure that all funds are realized by the end of each financial year to facilitate the full implementation of all intended projects, or where implementation is not completed, to allow for the proper rollover of unspent balances in subsequent budgets. Any balances brought forward should be duly appropriated to the intended programmes. Further, the County Treasury should, within thirty (30) days of the adoption of this Report, submit to the County Assembly a comprehensive list of programmes affected by revenue shortfalls for consideration and prioritization in subsequent budget cycles.

Version 00

Revision 00

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2. **THAT**, accounting officers must ensure adherence to PFMA 149 when implementing the budget.
3. **THAT**, the ward based projects should be realigned to reflect the ward's priority projects in view of the cuts and the approved appropriation Act should reflect the correct departmental allocations.
4. **THAT**, the County Treasury should ensure strict compliance with all donor financing agreements to prevent the withdrawal or suspension of donor support. Recognizing that donor funding constitutes a significant additional resource for the County, the Treasury should, even within limited resource constraints, prioritize the allocation of counterpart funding for donor supported programmes. This will safeguard ongoing projects, maintain donor confidence and ensure that the County continues to benefit from external financing, thereby supporting the achievement of its development objectives.
5. **THAT**, the County Treasury should, submit a payment plan for the eligible pending bills totaling Kshs. 2,915,663,503.82, a comprehensive report on investigation of ineligible pending bills of Kshs. 370,797,296 and conduct a thorough verification of pending bills amounting to Kshs. 750,680,158 to resolve documentation gaps and confirm project status within 60 days of the adoption of this Report
6. **THAT**, the Departments of Gender, Culture, Youth and Sports, and Trade, Energy and Industrialization should finalize the review and develop the necessary legal and regulatory frameworks to guide the operationalization of the Youth Fund, Disability Fund, Women Fund, and Trade Loan Fund. This should address the issues of authorization, compliance and governance highlighted by the Controller of Budget and the Senate, including the restructuring of fund mechanisms where necessary within 60 days from the adoption of this report for the consideration by the County Assembly before they are established again.
7. **THAT**, BWASCO be formally on boarded to the county as a Semi-Autonomous Government Agency (SAGA). This structural change would facilitate a smoother transfer of funds and improve financial accountability. By operating as a SAGA, BWASCO

Version 00

Revision 00

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would benefit from streamlined fund flows and enhanced oversight, supporting its continued effectiveness within the county's service delivery framework.

BUDGET AND APPROPRIATIONS COMMITTEE’S PROPOSED DECREASES AND INCREASES ON DEPARTMENTAL BUDGET ON THE 1ST SUPPLEMENTARY BUDGET FY2025/2026

the following are the committee’s proposed decreases and increases on the departmental budget in this First Supplementary Budget FY 2025/2026. (annexed).

FIRST SUPPLEMENTARY BUDGET ESTIMATES FOR FY 2025/26
BUDGET COMMITTEES' RECOMMENDED DEPARTMENTAL DECREASES AND INCREASES

INCREASES AND DECREASE IN RESOURCE ENVELOP				
PROGRAM	ITEM CODE	SUPP ALLOCATION	INCREASES	DECREASES
KUSP recurrent - Housing		-	17,500,00	

Version 00

Revision 00

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			0		
KUSP recurrent - Kimilili			8,750,000		
KUSP recurrent - Bungoma			8,750,000		
KUSP development - Kimilili			45,368,215		
KUSP development - Bungoma			55,065,924		
Gender insurance compensation			3,982,154		
CLIMATE CHANGE GRANT			308,326,569		
Sub-Total			447,742,862	-	(447,742,862.00)
AGRICULTURE					
RECURRENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATION	DECREASES	INCREASES	
field operation allowances	2210309	-		5,000,000	
Other operating expenses policy - Cooperatives	2211311			2,806,193	
Sub-Total			-	7,806,193	7,806,193.00
AGRICULTURE					
DEVELOPMENT	ITEM CODE	SUPP ALLOCATION	DECREASES	INCREASES	
Other infrastructure - WBP	3111504	-			
WBP 5M reduction	3111599		24,358,240		

Version 00

Revision 00

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supply for production	22110 23			6,982,154	1,372,334.0 0
Other infrastructure - Pending Bills	31115 99				
Supplier Credit - Magemo Dam				7,000,000	
supplier credit - Cooperatives	31115 999		2,806,193		
Supplier credit - WBP				14,554,61 3	
Sub-Total			27,164,43 3	28,536,76 7	
TOURISM & ENVIRONMENT					
DEVELOPMENT(P ROGRAMMES)	ITEM COD E	SUPP ALLOCA TION	DECREA SES	INCREA SES	308,326,56 9.00
Climate change grant	26405 03			308,326,5 69	
Subtotal			-	308,326,5 69	
WATER & NATURAL RESOURCES					
RECURRENT(PRO GRAMMES)	ITEM COD E	SUPP ALLOCA TION	DECREA SES	INCREA SES	3,304,018
Office general supplies	22111 000	500,000	500,000		
Purchase of computer	31101 00	600,000	600,000		
Rig maintenance				5,000,000	
Other operating expenses - Rig policy				3,304,018	

Version 00

Revision 00

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review					
Sub-Total			1,100,000	8,304,018	7,204,018.00
WATER & NATURAL RESOURCES					
DEVELOPMENT	ITEM CODE	SUPP ALLOCATION	DECREASES	INCREASES	
Other infrastructure and civil Works (storm water management)	3110504	24,000,000	10,000,000		
Other infrastructure - WBP	3111599	(58,482,157)		58,482,157	
WBP 5M reduction	3111599		50,367,620		
Treasury WBP allocation	3111599	10,737,527	10,737,527		
BWASCO				15,000,000	
Supplier credit				6,183,798	
Sub-Total			71,105,147	79,665,955	8,560,808.00
ROADS					
RECURRENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATION	DECREASES	INCREASES	
refined fuel (5KM per Ward)	2211201			9,000,000.00	

Version 00

Revision 00

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Subtotal		-	9,000,000	9,000,000.00
ROADS				
DEVELOPMENT	ITEM CODE	SUPP ALLOCA TION	DECREA SES	INCREA SES
Other infrastructure - WBP	3111599	(117,462,043)	769,765,000	117,462,043
Contract framework	3111504		5,000,000	773,765,000
WBP 5M reduction	3111599	(117,462,043)	95,219,923	
Treasury WBP allocation	3111599	50,371,527	50,371,527	
Supplier credit				41,370,000
Sub-Total			920,356,450	932,597,043
EDUCATION				
RECURRENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCA TION	DECREA SES	INCREA SES
Office General Supplies (Purchase of learning materials)	22111000	3,593,119	3,593,119	
Supply of furniture to ECDE				60,990,000
Sub-Total			3,593,119	60,990,000
EDUCATION				

Version 00

Revision 00

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DEVELOPMENT(P ROGRAMMES)	ITEM COD E	SUPP ALLOCA TION	DECREA SES	INCREA SES	
Other infrastructure and civil Works (WBP)	31105 04	(13,523,86 0)		17,080,55 0	
WBP 5M reduction	31115 99		35,058,00 0		
Treasury WBP allocation	31115 99	20,202,162	20,202,16 2		
ECDE & VTC construction (2M per ward)				30,000,00 0	
Other infrastructure and civil Works (WBP pending bill)	31105 99				
Supplier Credit	24101 04	-		2,316,202	
Sub-Total			55,260,16 2	49,396,75 2	(5,863,410. 00)
HEALTH					
RECURRENT(PRO GRAMMES)	ITEM COD E	SUPP ALLOCA TION	DECREA SES	INCREA SES	
AMREF			15,000,00 0		
UNFPA					
Sub-total			15,000,00 0	-	(15,000,00 0.00)
HEALTH					
DEVELOPMENT(P	ITEM	SUPP			

Version 00

Revision 00

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PROGRAMMES)	COD E	ALLOCA TION	DECREA SES	INCREA SES	
Other infrastructure - WBP	31115 04	(39,541,02 1)		40,441,02 1	
WBP 5M reduction	31115 99		29,397,20 5		
Treasury WBP allocation	31115 99	20,011,972	20,011,97 2		
Supplier credit WBP				17,500,00 0	
Sub-Total			49,409,17 7	57,941,02 1	8,531,844.0 0
TRA DE					
RECURRENT(PRO GRAMMES)	ITEM COD E	SUPP ALLOCA TION	DECREA SES	INCREA SES	
Field Allowance	20103 09	1,500,000	1,500,000		
			-		
Sub-Total			1,500,000	-	(1,500,000. 00)
TRA DE					
DEVELOPMENT(P ROGRAMMES)	ITEM COD E	SUPP ALLOCA TION	DECREA SES	INCREA SES	
Purchase of Lighting Equipment	31110 11	(10,000,00 0)	5,000,000		
Other infrastructure and civil Works	31105 99	(24,475,89		24,475,89	

Version 00

Revision 00

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(WBP)		8)		8	
WBP 5M reduction	31115 99		26,082,18 7		
Treasury WBP allocation	31115 99	16,023,029	16,023,02 9		
Other infrastructure and civil Works (WBP pending bill)	31105 99				
Supplier Credit	24101 04	-			
Sub-Total			47,105,21 6	24,475,89 8	(22,629,31 8.00)
LANDS					
RECURRENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATION	DECREASES	INCREASES	
Hospitality Supplies			2,000,000		
			-		
Sub-Total			2,000,000	-	(2,000,000. 00)
LANDS					
DEVELOPMENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATION	DECREASES	INCREASES	
Other infrastructure and civil Work - GIS	31105 04	(30,000,00 0)			
Other infrastructure and civil Work - WBP	31105 99	(2,658,006)		2,658,006	
WBP 5M reduction	31115 99		10,971,00 0		

Version 00

Revision 00

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Treasury WBP allocation	3111599	5,620,000	5,620,000		
Acquisition of land	3130101	30,000,000	70,000,000	8,000,000	
WBP supplier credit	2410504			13,400,000	
Sub-Total			86,591,000	24,058,006	(62,532,994.00)
BUNGOMA MUNICIPALITY					
RECURRENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATION	DECREASES	INCREASES	
Domestic Travel	2210300	500,000	500,000		
Training expenses	2210700	1,000,000	1,000,000		
Hospitality	2210800	2,000,000	5,000,000		
KUSP recurrent				8,750,000	
Sub-Total			6,500,000	8,750,000	2,250,000.00
BUNGOMA MUNICIPALITY					
DEVELOPMENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATION	DECREASES	INCREASES	
KUSP development				55,065,924	
Supplier Credit	2410104	-		5,000,000	
Sub-Total			-	60,065,924	60,065,924.

Version 00

Revision 00

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KIMILILI MUNICIPALITY					
RECURRENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATION	DECREASES	INCREASES	
Domestic Travel	2210300	1,000,000	1,500,000		
Training expenses	2210700	1,000,000	2,600,000		
Hospitality	2210800	2,500,000	2,500,000		
research and feasibility studies			1,149,999		
KUSP recurrent				8,750,000	
Sub-Total			7,749,999	8,750,000	1,000,001.00
KIMILILI MUNICIPALITY					
DEVELOPMENT (PROGRAMMES)	ITEM CODE	SUPP ALLOCATION	DECREASES	INCREASES	
KUSP development				45,368,215	
Supplier Credit	2410104	-		9,454,981	
Sub-Total			-	54,823,196	54,823,196.00
HOUSING					
RECURRENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATION	DECREASES	INCREASES	

Version 00

Revision 00

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	E	TION	SES	SES	
Office general Supplies	22111 00	1,000,000	1,000,000		
Refined Fuel and lubricants	22112 00	500,000	500,000		
Other capital grants		18,500,000	12,500,000	17,500,000	
Sub-Total			14,000,000	17,500,000	3,500,000.00
HOUSING					
DEVELOPMENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATION	DECREASES	INCREASES	
other infrastructure (Governor's residence)	31115 04	20,000,000	10,000,000		
other infrastructure (fencing)	31115 04	4,000,000	4,000,000		
Sub-Total			14,000,000	-	(14,000,000.00)
GENDER & CULTURE					
RECURRENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATION	DECREASES	INCREASES	
Routine maintenance of Vehicles				2,000,000	
Sub-Total			-	2,000,000	2,000,000.00
YOUTH AND SPORTS					
RECURRENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATION	DECREASES	INCREASES	

Version 00

Revision 00

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	E	TION	SES	SES	
Daily Subsistence allowance	22103 00	1,700,000	1,700,000		
Fuel oil and Lubricant	22112 00	500,000	500,000		
Sub-Total			2,200,000	-	(2,200,000.00)
YOUTH AND SPORTS					
DEVELOPMENT (PROGRAMMES)	ITEM CODE	SUPP ALLOCA TION	DECREA SES	INCREA SES	
Other infrastructure - Mayuba Stadium	31115 99	-	3,780,000		
Other infrastructure - WBP	31115 04	(400,848)		400,848	
WBP 5M reduction	31115 99				
Other infrastructure - Maraka stadium pending bill	31115 99	2,155,858		1,700,000	
Other infrastructure - High Altitude				9,000,000	
Other infrastructure - Pending Bills	31115 99				
Supplier credit					
Sub-Total			3,780,000	11,100,848	7,320,848.00
COUNTY ASSEMBLY					
DEVELOPMENT (PROGRAMMES)	ITEM CODE	SUPP ALLOCA TION	DECREA SES	INCREA SES	

Version 00

Revision 00

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Other infrastructure - Speakers residence	3110201	-		10,335,309	
Other infrastructure - chamber	3110202	-		62,423,032	
Supplier credit - chambers					
Sub-Total			-	72,758,341	72,758,341.00
FINANCE					
RECURRENT (PROGRAMMES)	ITEM CODE	SUPP ALLOCATION	DECREASES	INCREASES	
KRA tax penalties				20,000,000	
M& E			1,500,000		
Statistics			800,000		
SPCU	2211399		30,000,000		
Subtotal			32,300,000	20,000,000	(12,300,000.00)
FINANCE					
DEVELOPMENT (PROGRAMMES)	ITEM CODE	SUPP ALLOCATION	DECREASES	INCREASES	
retention	3111504		25,000,000		
Sub-Total					

Version 00

Revision 00

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			25,000,000	-	(25,000,000.00)

COUNTY PUBLIC SERVICE BOARD				
RECURRENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATION	DECREASES	INCREASES
legal fees				2,892,238
Hospitality supplies	2210800	1,500,000	1,581,204	
Sub-Total			1,581,204	2,892,238

COUNTY PUBLIC SERVICE BOARD				
DEVELOPMENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATION	DECREASES	INCREASES
Other infrastructure and civil works - office block	3111599	(13,232,215)		3,800,000
Sub-Total			-	3,800,000

GOVERNOR				
RECURRENT(PROGRAMMES)	ITEM CODE	SUPP ALLOCATION	DECREASES	INCREASES
Printing and Advertising			4,000,000	
Domestic Travel			2,000,000	
			-	
Sub-Total			6,000,000	-

Version 00

Revision 00

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DEPUTY GOVERNOR				
DEVELOPMENT(P ROGRAMMES)	ITEM COD E	SUPP ALLOCA TION	DECREA SES	INCREA SES
Daily Subsistence allowance			2,000,000	
Foreign Travel			1,000,000	
Training expenses			1,500,000	
Hospitality			2,000,000	
Other operating expenses			1,000,000	
Sub-Total			7,500,000	-
PUBLIC ADMIN				
RECURRENT(PRO GRAMMES)	ITEM COD E	SUPP ALLOCA TION	DECREA SES	INCREA SES
KDSP co-funding				3,000,000
				-
Sub-Total			-	3,000,000
COUNTY ATTORNEY & COUNTY ATTORNEY				
RECURRENT(PRO GRAMMES)	ITEM COD E	SUPP ALLOCA TION	DECREA SES	INCREA SES
Purchase of Motor vehicle	31107 00	5,000,000	5,000,000	
Gratuity arrears	27101 02	35,200,000	5,000,000	

Version 00

Revision 00

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	Payroll cleansing			-	2,000,000	(8,000,000.00)
	Sub-Total			10,000,000	2,000,000	
	GRAND TOTAL			1,833,538,769	1,856,538,769	
						-

Honorable Speaker, I have gone through the increases and decreases. I also want to confirm that the committee of 11 eminent persons contributed and appended their signatures affirming this report. I now call upon Hon. Masai Chemion to second this report.

Mr. Speaker: Hon. Chemion you have the honour of seconding the committee report. I appreciate the mover of the report but I only have a problem with the statement he has used of ‘eminent persons’ and when I look at that membership I see Hon. Jeremiah Kuloba is there, now you wonder what eminence we are talking about. Let us proceed.

(Laughter)

Hon. Francis Chemion: Thank you, Honourable Speaker. Honourable Members, I want to take this opportunity to first acknowledge what the chair of this committee has done. It is not easy to go through a report of this magnitude that entails also reading figures that have been put there and when you are almost done, you read the table of decreases and increases where it is just a question of figures. So the chair of this committee, we want to thank you as members of this Assembly for going through this report in a very good way.

Honourable Members, this is a supplementary budget, it is not the annual budget and you may want to find some programs in this supplementary budget but you will not find them because those programs that were not touched by the main budget will not be reflected here. If they were not touched by this first supplementary, please don't ask, what we have highlighted in this supplementary is what was touched by the supplementary budget. We call them supplementary budget issues so that is what we have touched. The reasons why we have a supplementary budget has been stipulated well in this document, the issue of re-voting and others which I don't want to repeat because the chair was very, very clear on it.

Version 00

Revision 00

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Allow me give an overview of what has happened in this supplementary budget. Members, you remember that there was money that we re-voted in the first supplementary of 2024/25, the KShs.2Million per Ward. Some members put it for supply of furniture to the ECDEs others put on VTCs, others put on ECDE classrooms. This was not captured anywhere, even in the supplementary budget. The Education Committee, on its recommendation recommended that that money is availed to ensure that those suppliers who had supplied the furniture, those who had constructed classrooms or VTC centers can now be paid. There were eight other Wards that procurement had stalled and with this, procurement must take effect. Honourable speaker, in this supplementary budget, KShs.2Million per Ward has been provided to cater for that and it has been cut into two; KShs.60Million for supplies and KShs.30Million for construction under development. If you are keen, honourable members, you will see it clearly shown on the table of increases and decreases. That is a win already because this money had been removed, it was nowhere. So there is an addition of KShs.2Million in our Wards to cater for what I have expounded there.

Honourable members, in this supplementary budget also, we had issues with the County Assembly. You know we are constructing the chambers and when you look at when the supplementary budget came before this House, there was no roll-over; there was no allocation for the chambers. That meant we could stay in this financial year minus this chamber being completed or work not being done because there was no allocation.

The Budget Committee has appropriated some good amount to ensure that the construction of the chambers in the County Assembly continues. A substantial amount, if you check on the increases on the County Assembly side, you will see what has been increased.

The Budget Committee also has reinstated KShs.10Million for the completion of the Speaker's residence. That is the amount that was pending and it has been put there to ensure that residence is completed. In fact, the contractor has been on site and therefore the contractor required this KShs.10Million to complete the works that are ahead so that in future, whoever will occupy that seat, after maybe our able Speaker who is here...he may occupy for some time if we complete it in time and if he continues being there, he will still continue. Whoever will be there will now have an official Speaker's residence and this is dictated by SRC circular, which says that counties must have residences for the Speaker and Governors. This is a win for us because we have at least gotten some funds to facilitate the construction of the chambers and the Speaker's residence.

Members, if you check on the County Assembly, we have had some few changes in the votes.

Version 00

Revision 00

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Like we have taken the money that we were paying our staff from a different vote, we have now taken it to the basic salary vote where all of us draw our salary because they now have their personal numbers. I will allow you, Members, because I know you have read and the Chair has gone through, you can see other proposals, I am just highlighting a few that I feel the Members must get to know.

On Roads, we have had an increment of RMLF that is the fuel levy, if I use that language we can easily understand each other. These are grants which have been increased. We have the carried forward amount of around KShs.63Million then we have the new allocation. If you add them up, RMLF has increased to about KShs.293Million and all this money will go to our roads.

Fuel levy is meant to construct major roads in our Wards. Now there is an enhancement by KShs.63Million carried forward from the previous financial year to now KShs.293Million that, if well utilized, our roads will be done. It is development money and if you just do simple arithmetic, it is more than KShs.5Million per road.

Members, on the personnel budget, look at the personnel budget, it has been well expounded. We had the issue of the two-month salary that has been endemic, it has been there for some time and the county executive has been borrowing to fill those holes 2023/24 they borrowed, 2024/25 they again borrowed. This time that borrowing is not allowed by the new system. So it is a must then that the County Assembly appropriates the two-month salary to allow the staff to have their salaries. Failure to appropriate will mean those staff will go minus salaries for two months and we got a recommendation from the Public Administration committee saying that we get where the KShs.940Million money went and if it can be accounted for, then appropriate to cover that deficit. It was accounted for and it is well captured in the report and therefore that money has been put there to put that issue to rest.

On health, most of the health facilities and members of health committee are here, we use AIA and we just affected a few votes after consulting the medical superintendents and those people who are in charge. They said if you want this facility to run very well in this remaining period, the money meant for this vote, you can add here and subtract in this one then it will balance for the remaining period and that is why we have very few changes in health.

Then we have grants like KUSP and KISIP. There are millions of shillings that are there for KISIP for Township Ward and Chwele/Kabuchai for slum upgrading for Matopeni and Mjini. That money is we captured in the document honourable members.

Version 00

Revision 00

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Members you had given Roads to be graded in your Wards with a distance of 5 kilometers, you remember, in the 1st supplementary, the KShs.9Million had been removed; it was not there and imagine you had made all the efforts to give the names of the roads. The Committee on Roads in its own volition appealed to the Budget Committee to reinstate the KShs.9Million and that has happened. When you check on the increases, you will see KShs.9Million has been increased to ensure that KShs.200, 000 is there to cater for the fuel for the five kilometer roads that you gave. The Chairperson Roads appealed through the documents that were sent to us and we upheld knowing very well this is still development that we need in our Wards.

Honourable Members, for Kimilili Municipality, we have a project that is critical. There is an allocation to have the first sewer line in Kimilili, if you check; you will find some good millions allocated for the construction of a new sewer line in Kimilili.

Honorable Members, we have the issue of SPCU and I remember Hon. Kikechi Bernard knows it and other members here. That is where the KShs.135Million...you remember what was proposed to be done. The Budget Committee did what you proposed. It is done and it is captured in the budget, in the supplementary budget.

In Tourism and water there is also a very big increment on the grant, the climate change grant. There is an increment of KShs.308Million for climate change grant and if you do simple arithmetic, you will realize that with the increment alone, before you even look at the carry forward, if you do arithmetic, there is good money that is coming to our Wards in terms of the climate change grant. KShs.308Million divided by 45 you can easily get what will be there in our wards and we have more because that is what we have increased, meaning there is another allocation that is there for climate change. NAVCDP has big allocation of KShs.232 Million that will cover all the 45 Wards.

We also have Magemo dam which has been an issue for very many years even in the first Assembly...

Mr. Speaker: Hon. George, you know you cannot interrupt a seconder...let us hear from Hon. George but you must lay the basis under which Standing Order

Hon. George Makari: (*Point of Order*) Standing Order 96(2) Honourable Speaker I don't want to interrupt my good friend Hon. Chemion but now the chair has taken 3 hours and Hon. Masai is going page by page which is also going to take another 2 hours, why can't he leave us we debate this motion

Version 00

Revision 00

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Mr. Speaker: That is the art of seconding and I cannot interject it, today it is just a matter of debating tomorrow, we are sitting here the whole day, so I think Hon. George is the one who is out of order, proceed

(Laughter)

Honourable members, you remember sometimes back we agreed that the seconder is supposed to unpack the document for us and Hon. Chemion is doing it right. Proceed Hon. Chemion.

(Applause)

Hon. Francis Chemion: Thank you members. You know Hon. George, is a very sharp student, he has read all this and understood...

Mr. Speaker: And he wants to go somewhere

Hon. Francis Chemion: But some of us are young here and we need to go through the report, we internalize so that when we pass it tomorrow, you don't say we were not told this; that is what we are doing. We are just trying to unpack so that you get to know but I am almost through because this is just a supplementary budget.

There was something for Magemo dam. We have provided KShs.7Million to pay the Magemo pending bill so that we put at rest that issue. Otherwise, the contractor could easily sue us or that project could even stall so it has been allocated some funds to ensure that it is completed.

The high altitude training center whose report we passed some few weeks ago that was read by the chair youth. The supplementary budget had no allocation but the Budget committee has allocated KShs.9Million out of KShs.30Million that was required and they will source for more in the next supplementary budget if it will be there or in the main budget. So speaker, those are areas that I wish to stress.

Then on flagship projects they have also had some allocation to ensure their completion like the Kanduyi bus park is supposed to be completed as the contractor is on site. There is some allocation for it to be completed so that we start getting revenue from this Kanduyi bus park.

We also have some allocation of funds to ensure that the office block also continues and also some funds for the governor's residence and for Kamukuywa market. What is happening here is that we are trying to ensure that everybody who was elected is also fulfilling their mandate as per the manifesto.

Version 00

Revision 00

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Otherwise, this is what I would wish to say and I know most of our members have read it. I second this report, Honourable Speaker, for noting. Thank you, Honourable Speaker.

Mr. Speaker: Thank you, Hon. Otsiula and Hon. Chemion Masai for seconding the report. Allow me to propose a question before the House.

(Motion proposed)

Honorable Kawa, you don't speak for anybody here, speak for yourself and your people, Hon. Kikechi, if you are tired, and just go home happily. Hon. Ken Wanyama, Honourable members if you look at the gazette I did, we have a sitting up to 6.30. Proceed.

Hon. Ken Wanyama: Thank you Hon. Speaker for giving me this opportunity to make contribution to the motion before us. First of all, I want to take this opportunity to congratulate the Chair of the Budget and Appropriation Committee, the Hon. Benjamin Otsiula, the Member for Khasoko for standing for almost three hours and delivering the report.

I also want to thank the Member for Kaptama, Hon. Francis Chemion for turning the report upside down. Thank you so much. I will dwell on pending bills. Personally I think we are being taken around by the Executive on this issue of pending bills. When the Governor was here, His Excellency Lusaka when he addressed this House he actually gave us a payment plan for pending bills and I want to maybe ask the members of the Budget and Appropriation Committee whether they had a chance to review this payment plan which was given here to us and what were the reasons as to why the payment plan is not being followed to the letter.

I am aware of the recommendation they have made which is good that a payment plan should be provided within 60 days of adoption of this report. As a House, I want to request us to be firm with this issue of pending bills. Otherwise we may not move far with it.

The total eligible pending bill stands at Kshs. 2.9 billion shillings and out of this which should worry Honourable Members here, especially elected Honourable Members is that out of the eligible Kshs. 2.9 billion pending bills, Kshs 618,132,738 shillings relates to ward-based projects. Honourable Members this should give you a reason to worry and so let's be more firm so that we can be able to get the payment plan to enable us to follow up and ensure that all these contractors are paid.

Version 00

Revision 00

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Under pending bills there is one item that is even worrying. There is a figure of Ksh 370,797,296 being referred to as ineligible pending bills. There are various reasons as to why a pending bill can be declared as ineligible. Probably it has no LSO or contract. Maybe it was not budgeted for. Maybe there are no completion certificates. The list is long and so as a House, when we get this report because the committee has properly recommended that a thorough investigation should be done and submitted within 60 days.

We need to get to the bottom of this because as you are aware these bills are not actually a debt of the county. These are actually a liability of the officers that caused this mess and so it's important for us to get this report so that we can know the reasons as to why these pending bills have been classified as such.

In terms of disclosure, you realize that these bills should actually be disclosed separately in the financial statements. I am a member of the PAC Committee and I think we will follow up and ensure that this is being done properly. Since this is not a debt to the county, they should be reported separately and in terms of resolving this issue necessary administrative action must be taken against the affected officers.

Lastly, under Pending bills, there is a figure of Kshs 750,680,158 that has documentation gaps. This is a lot of money. This is almost a billion shillings and we really also need to be firm because otherwise as a county, we may end up paying bills that have not been verified and we will be doing a disservice to the people of Bungoma.

Just to finalize I want to take this opportunity to call upon the Implementation Committee to ensure that once this report comes within 60 days of adoption of this report from the Budget and Appropriation, let's follow up on these issues so that as a House we can be able to deal firmly with this issue of pending bills conclusively. Thank you I support.

Mr. Speaker: Thank you, Hon. George Makari. Then after him I will have Hon. Waiti then Mulongo. Mulongo if you keep on pressing, you will go down.

Hon. George Makari: Thank you, Hon. Speaker. You know I am on the government side and I must support the report but with one or two observations. I just observed one or two issues and maybe my good friend the chair, when he comes will have to make a response.

Version 00

Revision 00

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First of all, I chair a committee called Health. On this floor of this House, there's a statement by one Hon. Jackson Wambuluwa on CHPs. I don't know if this amount of eight months is captured in the office of the County Secretary or where because in Health it is not appearing and we had suggested that this money be provided in the supplementary budget so that those CHPs are paid. Unfortunately, it did not come through our department but I am now told that it's now under the County Secretary, so they are going to be paid going forward. Maybe we will get a response here.

Another point we have an issue with the municipalities. Let me dwell on Bungoma. Mulongo will come and defend Kimilili if he so wishes. In 2023-2024, Bungoma Municipality and Kimilili Municipality, the allocation for CEF Kshs. 24 million, that year we went zero. When others were implementing projects, the Municipality of Bungoma the CEF money went under Bungoma Municipality and the CEF money for Maeni, Kibingei and Kimilili went under Kimilili Municipality. Nothing was paid and our projects remain as pending bills. If you look at the land's docket, specifically the municipalities you will notice the amount provided for pending bills in Bungoma is Kshs.13 million and we are demanding in excess of Kshs. 68 million. Our projects were never paid. They were done, they were never paid. So maybe the chair will come and do a response.

On page 12 and I think I have talked about the CHP, the national contribution you find that if you look at page 12 on dropped CHP national contribution of Kshs 107 because you see there was a co-funding between national government and county government. Now if the national one is dropped how are we going to match that? Because the national government was giving 2,500 the county gives 2,500. One CHP now could get 5,000.

I have an issue on CEF. Hon. Maasai has tried to articulate, that's on page 13 a reduction of Kshs. 7 million which was revised downwards to Kshs. 5 million. Hon. Maasai has tried to cover up, but I don't know...

Mr. Speaker: Hon. Makari, just give your contribution.

Hon. George Makari: I don't mean it in a negative way Hon. Speaker. He has tried to bring in Kshs. 9 million on RMF. He has tried to bring in I don't know how much somewhere. I think to make this reduction look like we have not lost so much. Maybe the chair will also try to check for us that one.

Version 00

Revision 00

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You look at page number 15. That page addresses the May and June salaries of 2025. That is the elephant in the room is and it says, in the submission that May salary was not paid but a total of Kshs 675.9 million of development projects were paid. I don't know if that was an annexure we can be able to look at. I didn't see it in this book.

We want to see which development projects were paid. We have pending bills in our wards that they were not paid. Now, if this money came and paid development projects where, is it in heaven or in Bungoma? We want to know the amounts of money and the projects that actually were paid using Kshs. 675.9 million. We want to know. I have never come across and if they paid, why were they doing it secretively? Why was it not an open issue? They could have also paid for other CEF projects. Which projects were these that were being paid? If I have pending bills in my ward and never paid. I am very curious to look at the attached.

If you look on page 17 and this comes to Health and I remember in our presentation of Health we said on recurrent, there's an issue touching on medical drugs with a reduction of Kshs. 20 million to go to non-pharms. As a committee, we said we are not buying non-pharms. Every hospital is purchasing its own non-pharms. I think that will be a subject of amendment. We cannot take 20 million put on non-pharms and the hospitals themselves say they are comfortable and they can purchase their own non-pharms. So that money should remain on drugs, not non-pharms. So, I think that's an area for amendment. Actually we discussed but when I left Hon. Waiti to present in Kakamega I think he began...

Mr. Speaker: Hon. George, don't cast aspersions against your member. That I will not allow it. Just present...

Hon. George Makari: No, he's my good friend...

Mr. Speaker: He's going to go on HANSARD.

Hon. George Makari: I know he doesn't get offended when I say that. So that is a non-pharm issue. We never proposed any allocation on non-pharms. We said that money should go to drugs and the hospital themselves called us and said they don't need money for non-pharms. So, how do we put it there when they say they don't want it? Somebody's playing with our psychology there.

Version 00

Revision 00

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I think those are the few highlights I wanted to point out and I want to second the report. Maybe it's safe for the...

Mr. Speaker: Just support because it was already seconded.

Hon. George Makari: I want to support the report, Hon. Speaker. Thank you so much.

Mr. Speaker: Thank you Hon. Wafula Waiti. After Wafula Waiti it is going to be Aggrey. Proceed.

Hon. Wafula Waiti: Thank you for allowing me to support the motion. Before I support, I want to congratulate the chair of this committee on budget for coming up with this report on behalf of the committee and also to have stood for all that long to read eloquently through the report as he was presenting to this House.

I chair a committee on Agriculture. There are a few challenges which I wanted to inform this House. In the report on page 40, I want to congratulate the committee because and this specifically, I am addressing the elected Honourable Members who are in charge of the votes. This year, Members we gave out free farm inputs that are seeds and fertilizers. Remember, Honourable Members you really suffered a lot because every Member was calling me as a chair of the committee that they are using their money to offload those farm inputs immediately they reached their destination.

Then we looked at the presentation of the supplementary budget in our committee, the approved allocation was Kshs.15.3 million but they had made a reduction of Kshs. 6 million which specifically was meant for the temporary committees that assist the county in coming up with the selected beneficiaries. I want to thank the Committee on Budget that they have tried their level best and returned the Kshs. 5 million to assist in that area. Otherwise, my colleague Members would have again suffered come next year around that area and remember Members even the Ward Committee Members on agriculture were delayed in getting because of such misallocation of the funds.

I also want to applaud this committee and I don't understand why the Executive misses out on the resolutions of this House. There was a statement raised on this floor on the Makemo Dam. The then CECM, Monica Fedha came and responded right on this floor the questions to do with the Makemo dam. Subsequently, there was an allocation of Kshs. 12.5 million towards

Version 00

Revision 00

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construction and rehabilitation of the Makemo dam which was awarded to a contractor. The contractor did the works and at the end of the financial year nothing was paid to him. A total of Kshs. 12.5 million.

During the interrogation of this supplementary budget, nothing had been provided for the payment of that pending bill. I want to thank this committee for coming up with Kshs. 7 million towards the payment of Makemo dam. At the same time, I want to beseech the chair of the committee that you consider in subsequent allocations. You allocate the balance of Kshs. 5.5 million so that we can complete the payment of this person because he did the work and recently, he was running up and down complaining that due to the bank loan he had been visited by the auctioneers. By paying the Kshs. 7 million, we shall not have finished payment of the said amount.

As I conclude, I also want to congratulate this committee for coming up with the allocations on the so-called flagship projects. As we are aware, a flagship project cannot be in every ward and if we cannot come up with allocations to finalize these projects, some of the wards will continue remaining behind. How I wish that as we do these allocations, we must do serious oversight so that the same projects can be done to the final completion so that as they start another new flagship project, other areas are considered. Otherwise, I support the motion. Thank you.

Mr. Speaker: Thank you, Hon. Waiti. I will have Hon. Waliaula.

Hon. Aggrey Mulongo: Thank you, Mr. Speaker, sir, for giving me this time to contribute towards this motion. I stand here to say congratulations Budget Committee. This Budget Committee the mover was very strong. The mover did not utter anything apart from a seconder who came and elaborated almost everything. Now everybody understood. Otherwise, before that there are some things that I have quoted here that were in the report.

On Lands we allocated Kshs. 30 million as a committee for GIS system to assist this county on matters to do with land. In the supplementary this amount had been dropped and channelled towards purchase of land for Matulo Air Strip. It is important to note that the Budget Committee has returned the Kshs. 30 million to implement the GIS project.

On Health, what is the priority? We have failed as a county. These CHPs, they are going around in our communities helping our people to address health issues. At night they are being called

Version 00

Revision 00

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and they are not getting their stipend. Why? It's unfortunate for us to get money for the executive but there is no allocation for CHPs. We need to do proper oversight on such issues.

Still in Health again, what is the priority? When you want to buy non-pharms instead of drugs and you know, there is a problem I think with the management. How can you buy a glove instead of buying Panadol or rather all those capsules and what have you to treat, or rather injection. You are buying injections and you have not bought drugs. Is that a priority? We must put our priorities first.

On Municipalities my dear friend George has just talked about the Municipalities. We took Kshs 24 million FY 2023, 2024 in Kimilili and Bungoma and no project was paid for. No project has been paid up to date, when you go to pending bills; those guys are on our necks. They are asking some of them finished around two roads in my place and the money has not been rolled over for them to be paid. They always ask whom do they ask, whom do they go to? They go to the municipality, or they go to the Chief Officer for Finance? Or who is going to pay them, because those Municipality projects that were completed. I'm using that water, I'm using that road, and the contractor has not been paid.

We need to see them being paid, as alluded to the Chairperson Implementation Committee need to follow up this. It's a good recommendation, after 60 days.

Therefore, I urge this House that let us be proactive when it comes to development. We've done nothing since last year up to now. As an oversight, what are we doing? It was reported in the newspapers that Bungoma has done nothing? Zero development. No, that is wrong.

Mr. Speaker: Thank you. You know, people who always have this problem of pressure. You are keen in talking. Hon. Ipara...

Hon. Johnstone Ipara: Thank you, Honourable Speaker. Let me laud the mover of the report and the seconder of the report who are clear and loud. I also rise to support this report but with the following observations.

The first observation, I want to believe it's the arithmetic error, and I want to draw your attention to page 40 on Agriculture, where the chair read that field operation allowances with approved allocation of Kshs. 15 million has a proposed reduction of Kshs. 6 million. The amount was meant for payments of ward committees as well as offloading and distributing of fertilizer and other essentials. This committee has allocated Kshs. 5 million.

Version 00

Revision 00

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If you do a quick arithmetic, you get that it is not Kshs. 5 million. Are they allocating or are they reducing? And if they are reducing, the actual amount under that particular observation is supposed to be 9 million and not 5 million that is saying that they allocated.

Immediately I want to draw you again to page 36, and for those who are with the gadgets, go to page 36 on development. The vote had an allocation of Kshs. 225 million allocated in the approved budget. This has been enhanced. The word I want everybody to mark is enhanced by 3.3 million, raising the amount to 228 million, If you go to number one, civil emergencies, which takes away 100, you are left with 128 million.

If you remove and I want everybody to pay attention to two, refund to retention of Kshs.100 million. The total retention borrowing was 150 million. Hence, a half of the figure, Kshs 75 million, has been considered in this supplementary budget. If you added 75 to 100, it gives you 175. If you add 25, it gives you 200. If you add three, which I've given 3.4 approximate, it gives you 28 and if you do a simple subtraction it leaves you with unaccounted money of 24.6 million. Where has this money disappeared to? You should not labor much, because I know you are preparing for that big day on 27 of December, make sure that at least you just correct these ones.

If you look at Finance, which appears on page 34, they have an increase of 66 million shillings. This Kshs. 66 increase is more than what is available for each department under Youth and Gender. Were we fairly distributing this money in terms of what each department performs? According to this we were not fair. The reason why I am saying we were not fair if you went to page 32 of this document, the key item on field operations we were supposed to support clubs. And I think that these clubs were coming from the wards.

If we choose now to drop this money, it means that even we who are sitted in this House, we are not considerate for the welfare of a young man and a woman in our wards.

Maybe the other thing I want everybody to look to is the variation on Kamukuywa market. We are talking of Kshs. 88 million. When the Liaison Committee retreated last time, we were given assurance that enough money will be allocated to complete Kamukuywa market and Brigadier - Naitiri Road. So I am wondering what has increased our budget by 88 Million.

The one that has baffled me most is on VTC capitation, which is on page 21, where we are saying we are decreasing even that capitation by 7.1 million and this one is one of our core functions as Counties because it is vocational training centres and ECDs. If we are moving away money from our core function, where we need everybody to feel that, actually the county is everywhere across the County, we are moving this money, are we fair? I think we are not fair,

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Revision 00

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The major and critical one is on Medical, which appears on page 18, where I was even wondering and the earlier speakers have spoken, they are saying drugs is taking Kshs 88 million; non-pharms is taking 75 Million. Where is our priority? Is it saving lives, or just buying non-pharms that cannot help in saving lives? I think if I was in that committee, I could have considered leaving non-pharms with 5 million and take away 70 million to add on the medical drugs. The reason is we are talking about Bungoma County Referral Hospital, which is the last option that we have around.

Before we run out of our County, we are supposed to come to our referral hospital and when the referral is not able, is when our case is referred elsewhere. This elsewhere should be Kenyatta National Hospital? I want to plead with the committee, we still have one day before we finalize this document. Kindly consider on this particular area, where we think that it is essential to take this money elsewhere.

Lastly, on the Pending bills, I'm happy for the work that you initiated. This is your idea, and you should be commended. I was listening to the chair budget, I never heard him commend particularly on taking this initiative to appoint a verification committee. And it is you who compelled even the executive to do this for us...

Mr. Speaker: Honourable members, it is just good that you give the contributor time to contribute, now when you are consulting loudly and it becomes difficult even for other members to hear. Proceed

Hon. Johnstone Ipara: One thing that we should be asking is, the verified pending bills have not been reported nor shared with the Honourable Members. Honourable members are shareholders, they come from wards where these projects are purported to have taken place. They know particularly where these projects are. If you share with them they will know this particular project was done, or it was not done. But up to this moment, it has not been shared.

So the question is which projects were paid for? Do they appear in the pending bills list of shame? I still carry that book. And tomorrow, I believe I will come with more details on what was paid, and whether it appears in that particular booklet because we believe that is the bible we have referred to, or the correct verses of what is said, that it is a verified pending bill. I plead with them. I support this report.

Mr. Speaker: Thank you. Honourable Members, at this juncture, we will adjourn this house. We will adjourn this house, and resume tomorrow at 9.30 a.m. Then we will go into the committee of the whole house.

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Now I want him to reply. Then from there, I think it will be done. Honourable Otsiula, you reply.

Hon. Benjamin Otsiula: Thank you, Honourable Speaker. First of all, I take this opportunity to allow Hon. Francis Masaai Chemion for seconding the motion and all the Honourable members who have contributed to this very, very important motion on the first supplementary budget for financial year 2025-2026.’

First of all, I want members to note with keenness to begin, first of all, with the concern of Hon. George Makari and also is a concern by Hon. Okasida Ipara. I want these two Honourable members to understand that in our hospitals and facilities, we spend much and we use more on non-pharms than medical drugs. I'm surprised that even Hon. Ipara, who is a researcher, is not in a position to understand this.

I want the two Honourable members, to look at the respective budgets of Bungoma County Referral Hospital, to look at the budget of Webuye County Referral Hospital. Some of our members in the Budget Committee had this reservation, and my members can confirm. They were saying that how can you budget for non-pharms and give it a higher location than drugs.

We took an extra initiative and called and moved to talk to medical superintendents for Bungoma County Referral Hospital and Webuye County and they insisted that we maintain their budgets and that non-pharms should get a higher location than drugs. This is what they said, that patients come, some are dressed, but they go to buy drugs in other chemists outside there. They don't even buy drugs in those hospitals and that is the reason why they have a higher budget than drugs, Honourable Members.

On what Hon. Okasida has raised under Finance. If you look at that budget, the total budget is 75 million, is 150 million. As a committee, we have tried our level best to provide for 75 million. It does not mean that we have spent 75 million out of an allocation of 150. The main budget said 100 million has been provided against 150. But as a committee, through difficulties and sourcing, we considered it wise that we allocate a figure of 75 million. So you take that 75 million and now there still remains a balance of 75 million out of 150. But remember, the main budget only provided for 100 million.

On the issue of CHPs, Members will also understand that we have government. The government is taking care of 107 million, national government, which is paid directly to the CHPs. This money does not come through the county government and the county government is only obliged to pay their part of 107 million. I can confirm to this House that the CHPs have been paid in the current financial year. The last salary, four-month salary, has been paid. It was paid early this

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month of December 2025. We have resolved as a committee, that the arrears which came as a result of the financial year 2024-2025 will provide for the CHPs in the main budget or the second supplementary budget considering how the financial position will be of the County Government.

I want to agree with Hon. Kennedy Wanyama on the issue of pending bills. According to his argument and submissions, he was actually supporting our observation and recommendation. I think I allowed him because he reminded us that these recommendations should be taken up by the Implementation Committee.

We have provided for timelines in the report and it is counterproductive, that the Implementation Committee must also take its part and ensure that all the unverified, all the pending bills that we have termed ineligible. They should not be paid before thorough investigations are conducted. Therefore, I agree with Hon. Kennedy Wanyama.

I want also to respond to what Hon. George Makari raised on pending bills under municipalities. I agree the pending bill is a monster in the entire County and members, even my own members on this committee, some members come from the municipalities just like Hon. Jeremiah and Hon. Christine because it is a committee, it would have been dangerous for this committee to consider because Hon. Jeremiah and Hon. Christine are on the committee and provide for higher allocations as far as pending bills are concerned.

I know members have gone to greater extent in sacrificing and trying to reduce the ward based to clear these pending bills. But I know my members were not very happy, maybe with my position or the position of the committee, but because we are budgeting for the entire county, it is good that we take the 14 million provided. Then when we come to the second supplementary budget, I think we can agree as a house that we give priorities to the pending bills in the municipalities because what has happened here, if you look at this supplementary, we have tried to cater for pending bills, at least all around.

On the issue of May, June salary, I want Honourable Members to look at the report submitted to the Budget Committee by the Public Administration Committee. As a committee, we were directed by the Public Administration Committee to look at the list of paid contractors, look at the financial statement to confirm whether that money was paid, I can confirm that over 600 million in that exchequer, the last exchequer, that was of May 2023-2024. I can confirm, that it was used to pay contractors, and we went with the recommendation of that committee because they said, once you confirm that they paid, the recommendation of the committee said, confirm whether they paid or not and allocate money for May and June salaries.

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That was our guiding principle. And finally, on this issue, I know sometimes Members have had varied opinions, but as a Budget Committee our interest was to look at the entire county of Bungoma. We have employees stemming from Tongaren to Khasoko. They have a right, under the law, the employment law to fair remuneration for the work done. Therefore, failing to budget for their salaries of May and June will affect these budgets again,

Therefore, those who are culpable, if at all they misused funds in 2023-2024, Members can still raise statements here. We do a special audit, and the culprits brought to book. But we must secure the future of our people by planning and providing for their salaries.

I think I've tried to respond. Hon. Makari raised something about our priorities as a County. I agree with him concerning VTC and ECD. I agree with his submission to say that this committee has been very fair and if there is a department that should not complain then it is the Department of Education and Vocational Training.

Members did interrogations; there was no 90 million allocated for payment of supplies to ECD centres. We have tried through all means, through consultations, and we have provided for 90 million. There was no allocation for employment of ECD teachers and VTC instructors. We have provided over 29 million in this budget to address the fears of Hon. Okasida.

So I believe because it was a supplementary budget, I want to agree with my brother because we served with him in the Education Committee for a long period of time that going forward when we come to the second supplementary, or even the main budget, we pay a keen look at our core mandate. Otherwise, as per your direction and the law, this is a report for noting. I want to thank Honourable Members for supporting and urge them that we pass this report. Thank you.

(Applause)

Mr. Speaker: Thank you, Hon. Otsiula, for your reply to the motion. Honourable Members, as put by the mover of the motion, this report is for noting.

ADJOURNMENT

Honour Members, we have come to the end of our sitting today. Therefore, we adjourn and resume tomorrow in our 9:30 a.m. session during the Committee of the Whole House where supply is done.

House rose at 6.03 p.m.

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