



**County Assembly of
BUNGOMA**

OFFICE OF THE CLERK

**THIRD ASSEMBLY
FIFTH SESSION**

SECTORAL COMMITTEE ON FINANCE AND ECONOMIC PLANNING

REPORT ON THE ANNUAL DEVELOPMENT PLAN FY 2027/2028

**Clerks Chambers
County Assembly Buildings
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September, 2026



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CHAPTER ONE

1.1 Introduction

Hon. Speaker.

The Annual Development Plan (ADP), 2026 was tabled in the House on 1st September, 2026 and subsequently committed to Finance and Economic Planning Committee for action. The committee came up with an execution work plan where an advert inviting submission of memoranda by the public was placed in the Daily Nation newspaper on Friday 11th September 2026 (annexed). The County Assembly conducted sector interrogations from Tuesday 8th September, 2026 to Thursday 10th September, 2026.

The Committee had an engagement with the Public and Bungoma Civil Society Forum on Friday 11th September, 2026 and also received memoranda through County Assembly official mail. Both sector and public views were considered and incorporated in this report.

This Annual Development Plan (ADP), 2026 has been prepared in accordance with Section 126 of the PFMA, 2012 and Article 220(2) of the constitution. The ADP will directly inform the County Budget for FY 2027/28, ensuring resource allocation reflects citizen priorities and it should include:

1. Strategic priorities for the medium term that reflect the County government's priorities and plans.
2. Programmes and projects to be delivered with details for each programme including: the strategic priorities to which the programme will contribute; the services or goods to be provided; measurable indicators of performance where feasible; and the budget allocated to the programmes and projects.
3. A description of how the County government is responding to changes in the financial and economic environment.
4. Payments to be made on behalf of the County government, including details of any grants, benefits and subsidies that are to be paid.
5. A description of significant capital developments.
6. A detailed description of proposals with respect to the development of physical, intellectual, human, and other resources of the County, including measurable indicators where those are feasible.



7. A summary budget in the format required by regulations; and
8. Such other matters as may be required by the Constitution or this Act

1.2 Executive Summary

The Annual Development plan (ADP) 2027/2028 is the fifth and final annual implementation plan under the County Integrated Development Plan (CIDP III) covering the period 2023-2027. It provides the framework for implementing the County's development priorities, programmes and projects during FY 2027/2028 and serves as the principal planning instrument for guiding the preparation of the County Annual Budget. The report has review of FY 2025/2026 ADP implementation highlighting key sector achievements, pending bills, resource requirement and Monitoring and Evaluation.

1.3 Review of ADP 2025/2026 Implementation

The ADP 2027/2028 has been informed by an assessment of the implementation of the ADP 2025/2026. During the period under review, the County realized Kshs. 16.20 billion against a projected revenue target of Kshs. 17.43 billion, representing 92.9 % revenue performance. The Equitable Share remained the most significant and dependable source of revenue, while Own Source Revenue and additional allocations from the National Government and development partners performed below their respective targets. The revenue performance highlights the County's continued dependence on National transfers and the need to strengthen own-source revenue mobilization and development partnerships.

Recurrent expenditure achieved an absorption rate of approximately 96 %, while development expenditure recorded an absorption rate of 57 %. The relatively low development absorption rate underscores the need to address delays in procurement, project implementation, cash-flow constraints and delayed release of funds.

The County Treasury acknowledged the low development absorption rate of 57 % and promised to take measures to improve implementation of development programmes.

The key measures include:

1. Strengthening cash-flow planning to ensure that funds are available for projects that are



ready for implementation.

2. Early preparation and implementation of procurement plans to ensure that procurement processes commence immediately after approval of the budget.
3. Prioritization of projects that are implementation-ready, particularly ongoing and multi-year projects.
4. Quarterly review of development budget implementation with departments to identify and address delays.
5. Strengthening project monitoring and reporting to identify implementation bottlenecks early.
6. Engaging the National Government and development partners to facilitate timely release of conditional and development-partner funds.
7. Linking future allocations to implementation performance, so that projects with persistent implementation challenges are reviewed before additional resources are committed.

The intention is to improve development absorption by ensuring that projects included in the budget have realistic financing, procurement and implementation schedules.

A total of 569 projects were undertaken during FY 2025/2026. Of these, 250 projects were reported as complete, 43 as complete and in use, and 38 as having supplies delivered. A further 66 projects were on-going, while others were at various stages including award, evaluation, site handover, retendering, contract signing and commencement. The review therefore demonstrates both substantial progress and the existence of a significant portfolio requiring continued attention and completion.

The County Treasury committed that incomplete projects will be subjected to a project-by-project review to establish their physical and financial status, contractual obligations, strategic importance, viability and the resources required for completion.

Priority will be given to:

1. Projects that are substantially complete;
2. Projects with existing contractual commitments;

3. Projects that can be completed within the available fiscal space;
4. Projects that provide essential services to citizens; and
5. Stalled projects that remain viable and have clear economic or social benefits.

Projects that are not viable, have unresolved contractual issues or cannot realistically be completed within the available resources will be reviewed before further funding is provided.

Regarding the funds, unspent budgetary allocations do not automatically become available for expenditure in the new Financial Year. Their treatment is subject to the Public Finance Management framework. Where there are valid contractual obligations, these will be recognized and managed as commitments/pending obligations in accordance with the applicable financial procedures. Where a project requires funding in the new financial year, an allocation must be provided for it in the approved budget.

Therefore, the County will not simply carry forward all unspent funds. Instead, it will carry forward viable projects and provide for them within the new budget based on their priority, contractual obligations and available fiscal space.

1.4 Challenges in ADP 2025/2026

The implementation review identified pending bills, inadequate budgetary allocations, delayed exchequer releases, limited institutional capacity, inadequate office space and equipment, insufficient staff capacity development, gaps in legislative frameworks and climate change as major constraints to effective implementation. These challenges have informed the prioritization and implementation approach adopted in ADP 2027/2028.

1.5 Strategic Priorities and Project Selection Financial year 2027/2028

The ADP 2027/2028 adopts a three-pillar transformative agenda.

- i. Economic development will focus on agricultural productivity and value chains, access to financial services for MSMEs, market infrastructure and efficient transport networks.
- ii. Social development will emphasize ECDE and technical and vocational education, progressive healthcare delivery, social protection and inclusive economic participation.
- iii. Environmental stewardship will prioritize sustainable management of natural resources, climate resilience, water supply, sanitation and environmental conservation.



Project prioritization has been guided by four principles:

- i. **Completion Priority:** completion of viable stalled, on-going and multi-year projects;
- ii. **Operationalization Priority:** equipping and operationalizing completed projects;
- iii. **New Public Priority Projects:** incorporation of new projects identified through public participation and meeting technical and fiscal criteria; and
- iv. **Provision for Pending Bills:** recognition of outstanding financial obligations in responsible resource allocation. This is intended to prevent the continued accumulation of incomplete projects while ensuring that the most important citizen priorities are incorporated into the FY 2027/2028 development portfolio.

1.6 Resource Requirement

The estimated resource requirement to implement the projects is approximately Kshs. 32.3 billion, against projected revenue of approximately Kshs. 17.72 billion. This creates a significant financing gap of Kshs.14.6billion that will require strengthened resource mobilization, improved own-source revenue collection, and enhanced absorption of available funds, stronger partnerships with development partners and the National Government, and prudent prioritization of expenditure.

The department provided that the Kshs. 14.6 billion gap cannot realistically be bridged through revenue enhancement alone. The County will therefore use a combination of resource mobilization and expenditure prioritization measures.

These will include:

1. Increasing Own-Source Revenue through automation, revenue mapping, improved compliance, enforcement and reduction of revenue leakages.
2. Increasing development partner financing by developing bankable projects, improving proposal writing and strengthening coordination and follow-up of development partner commitments.
3. Maximizing National Government allocations, including conditional allocations and other available financing opportunities.
4. Improving development budget absorption so that funds already available to the County are fully utilized for approved priorities.



5. Prioritizing high-impact projects and reducing proliferation of small, low-impact projects.
6. Phasing multi-year projects so that implementation is matched with realistic annual financing capacity.
7. Leveraging partnerships and alternative financing mechanisms, where legally permissible and financially sustainable.
8. Strengthening expenditure controls and cash-flow management to ensure that commitments are aligned with available resources.
9. Reviewing the development portfolio annually to remove or defer projects that cannot realistically be financed.

1.7 Monitoring, Evaluation and Learning

The County will strengthen monitoring, evaluation, reporting and learning to ensure that planned programmes and projects deliver measurable results. A GIS-enabled County Integrated Monitoring and Evaluation System is proposed to improve real-time tracking of projects, enhance transparency and accountability and strengthen evidence-based decision-making.

Data and knowledge management will also be strengthened to support institutional learning, preserve implementation experience and improve the quality of planning and project management

1.8 Mandate of the Committee

Hon. Speaker.

The sectoral Committee on Finance and Economic Planning was constituted pursuant to the provisions of Standing Order No. 217 of the County Assembly of Bungoma Standing Orders and executes its mandate in accordance with Standing order 217(5) which provides that the functions of a sectoral committee shall be to:

- a) Investigate, inquire into and report on all matters relating to the mandate, management, activities, administration, operations, coordination, control and monitoring of budget;
- b) Consider quarterly reports of the assigned departments and report to the House within twenty –one(21) sitting days upon being laid;
- c) Study the programme and policy objectives of departments and the effectiveness of the implementation;



- d) Study and review all county legislation referred to it;
- e) Study, assess and analyze the relative success of the departments as measured by the results obtained as compared with their stated objectives;
- f) investigate and inquire into all matters relating to the assigned departments as they may deem necessary, and as may be referred to them by the County Assembly;
- g) to vet and report on all appointments where the constitution or any law requires the County Assembly to approve, except those under Standing order 209(Committee on Appointments); and
- h) make reports and recommendations to the County Assembly as often as possible, including recommendations of proposed legislation

1.9 Committee Membership

Hon. Speaker.

The Committee on Finance and Economic Planning as currently constituted comprises of the following members:-

1. Hon. Polycarp Wandabusi	Chairperson
2. Hon. Godfrey Wanyama	Vice chairperson
3. Hon. Stephen Wamalwa	Member
4. Hon. Joan Kirong	Member
5. Hon. Vitalis Wangila	Member
6. Hon. Aggrey Mulongo	Member
7. Hon. Violet Makhanu	Member
8. Hon. Jack Kawa	Member
9. Hon. Orize Kundu	Member
10. Hon. Tony Barasa	Member
11. Hon. George Makari	Member
12. Hon. Anthony Lusenaka	Member
13. Hon. Milliah Masungu	Member
14. Hon. Grace Sundukwa	Member
15. Hon. Catherine Kituyi	Member

1.9.1 Legal framework

Constitutional Foundation

Article 220(2) of the Constitution of Kenya 2010 requires national legislation to prescribe the structure of development plan and budgets for County Governments. Further, paragraph eight; part 2 of the fourth schedule to the constitution assigns County Government the function of County planning and development.

County Government Act, 2012

Section 104 of the County Governments Act 2012 obligates every County Government to plan, and provides that no public funds shall be appropriated outside a planning framework. Section 107 of the Act specifies the type and purpose of County plans, which forms the basis for all budgeting and spending in the County and sets out the planning hierarchy; Counties are required to prepare 5 year County Integrated Development plan, 10 year sector plans and Annual development plan.

Public Finance Management Act 2012

Section 126 of PFMA requires County Governments to prepare development plans in accordance with Article 220(2) of the constitution which must be submitted to the County Assembly for approval not later than 1st September of each year. The ADP is required to outline, among others; strategic priorities for medium term reflecting the County's priorities and plans, County programmes and projects to be delivered. Measurable indicators of performance, where feasible and budgets allocated to the programmes and projects.

The ADP is based on the five year CIDP and essentially a single year extract of it, updated annually to reflect the current priority and circumstances. The ADP provides the basis for implementing the CIDP, the medium term expenditure (MTEF) and sectoral plans, while guiding resource allocation to priority projects and programmes.

1.9.2 Acknowledgement

Hon. Speaker.

The Committee is grateful to the offices of the Speaker and the Clerk to the County Assembly of Bungoma for the logistical support received as it discharged its mandate. I take this opportunity to thank all members of the Committee and secretariat for dedicating their time to interrogate the Finance and Economic Planning department and undertaking Public Participation. I also



with great humility thank, Members of the public, Bungoma County Civil Society Forum for submission of memoranda on ADP 2027/2028.

Further, this Committee extends its gratitude to the Executive Arm of the County Government Departments for the role they played in offering explanations as requested during the interrogations held on 8th-10th September,2026 not forgetting all sectoral committees for conducting interrogations and submitting their report to Committee on Finance and Economic Planning on time. It is therefore my privilege, on behalf of the Committee on Finance and Economic Planning, to present this report on Bungoma County Annual Development Plan 2027/2028.

Signed..... Date.....

Hon. Polycarp Wandabusi MCA .West Nalondo Ward

Chairperson, Sectoral Committee on Finance and Economic Planning.

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CHAPTER TWO

2.1 Review of the implementation of the previous ADP

This chapter outlines key sector achievements, budget absorption, challenges experienced in ADP 2025/2026, pending bills per sector respectively and sector observations and recommendations.

2.1.1 Agriculture, Livestock, Fisheries, Irrigation and Cooperative development.

2.1.1.1. Sector achievements from the previous ADP (FY/2025/2026)

The key achievements realized by the sector in the ADP 2025/2026 include:

- a) Supported approximately 22,500 smallholder farmers with subsidized certified fertilizer and maize seed.
- b) Distributed avocado and coffee seedlings to promote crop diversification, food security and household incomes.
- c) Invested Kshs. 53.04 million in the Kabkara Irrigation Scheme to expand dry-season farming and strengthen climate resilience.
- d) Distributed 335 dairy heifers to improve dairy production.
- e) Distributed 147 dairy goats and 75 piglets to enhance livestock production.
- f) Distributed 85,799 improved indigenous chicks to support poultry farming.
- g) Distributed 15,000 fish fingerlings to promote fish production.
- h) Vaccinated 90,970 cattle against Foot and Mouth Disease (FMD).
- i) Vaccinated 2,512 dogs against rabies, reducing public health risks.
- j) Invested in coffee processing and drying infrastructure to promote value addition.
- k) Established a modern solar-powered dairy cold chain to improve milk handling and reduce post-harvest losses.
- l) Profiled 326,068 farmers under the National Agricultural Value Chain Development Project (NAVCDP).
- m) Enabled 315,603 farmers to access agricultural services through NAVCDP.
- n) Supported 7,480 Common Interest Groups (CIGs) and 41 Farmer Producer Organizations (FPOs).
- o) Established and automated 45 SACCOs to improve access to rural financial services.



- p) Reached 25,685 SACCO members with cumulative deposits of approximately Kshs. 19.58 million.
- q) Approved Kshs. 28.91 million for upgrading the Mt. Elgon Coffee Mill.
- r) Expanded access to digital agricultural services, soil mapping and agri-preneurship initiatives.
- s) Supported farmers under KeLCoP with improved goats, sheep, poultry and beekeeping equipment.
- t) Trained farmers on animal husbandry, nutrition and sustainable land management.
- u) Strengthened e-extension services and climate-smart agricultural practices.
- v) Promoted agricultural commercialization, value addition and market access across the sector.

2.1.1.2. Expenditure Analysis by Recurrent and Development

- a) **Agriculture and irrigation** recorded the highest expenditure, totaling Kshs. 576,382,532 comprising of Kshs. 37,274,324 recurrent and Kshs. 539,108,208 development expenditure.
- b) **Livestock and Fisheries** spent a total of Kshs. 65,175,191 comprising of Kshs. 16,060,828 recurrent and Kshs.49,114,363 development expenditure. Approximately 75.4% of expenditure was development-oriented, demonstrating emphasis on investments in livestock and fisheries development.
- c) **Co-operatives Development** recorded the lowest expenditure at Kshs. 20,042,430 comprising Kshs. 13,734,264 recurrent and only Kshs. 6,308,166 development expenditure. Unlike Agriculture and Livestock/Fisheries, recurrent expenditure accounted for 68.5% of total expenditure.

2.1.1.3 Departmental Expenditure and absorption Analysis

Total Departmental Allocation: Kshs. 737,800,976

Actual Expenditure: Kshs. 661,600,153

Overall Absorption Rate: 90%

a. Programme 1: General Administration, Planning and Support Services

Agriculture and Irrigation – Administrative and Support Services recorded an absorption rate of 96%, against an approved allocation of Kshs. 25,731,495 and actual expenditure of Kshs. 24,801,761.

Livestock, Fisheries and Veterinary – Administrative and Support Services recorded an absorption rate of 87%, against an approved allocation of Kshs. 12,374,274 and actual expenditure of Kshs. 10,812,199.

Cooperative Development – Administrative and Support Services recorded an absorption rate of 93%, against an approved allocation of Kshs. 14,718,079 and actual expenditure of Kshs. 13,734,264.

b. Programme 2: Crop Development and Management

- a) Crop Extension and Training Services recorded an absorption rate of 100%, against an approved allocation of Kshs. 1,734,000 and actual expenditure of Kshs. 1,734,000.
- b) Crop Production and Productivity recorded an absorption rate of 100%, against an approved allocation of Kshs. 184,500,000 and actual expenditure of Kshs. 184,500,000. The expenditure performance indicates that planned crop production and productivity interventions were implemented as budgeted.
- c) Agricultural Soil and Water Management recorded an absorption rate of 0%, against an approved allocation of Kshs. 330,000, with no actual expenditure recorded.
- d) Agribusiness, Marketing and Information Management recorded an absorption rate of 0%, against an approved allocation of Kshs. 104,000, with no actual expenditure recorded.
- e) Pending Bills recorded an absorption rate of 95%, against an approved allocation of Kshs.



9,424,980 and actual expenditure of Kshs. 8,984,166 which the department submitted that the amount was used to settle the following;

- I. Nabwaya Contractors for the renovation of Conference Hall and Dining at Mabanga ATC Kshs. 2,424,980
- II. Pisonaz International Limited for proposed Renovation of Magemo Dam at Kshs. 7,000,000

f) National Agricultural Value Chain Development Programme NAVCDP with an allocation of Kshs. 237,235,252 recorded an absorption rate of 102%, with expenditure of Kshs. 241,013,346 which exceeds the allocation by Kshs.3,778,094.. The department submitted that the expenditure was Kshs. 236,055,768 against an approved budget of Kshs.237,235,252 hence no over-expenditure was incurred. The actual transfers were tabulated as below;

WARRANT/ PV NO	DATE	ACTIVITY	AMOUNT
NAV434	09/12/2025	Counterpart Funding	5,000,000.00
NAV467	15/01/2026	Transfer of funds from Bungoma county NAVCDP to KCB operations account	74,853,055.00
NAV470	26/01/2026	Transfer of IDA funding	63,063,262.00
NAV710	09/06/2026	Transfer of IDA funding	84,097,029.00
NAV710	30/06/2026	Transfer of IDA funding	9,042,422.00
			236,055,768

Ward-Based Projects recorded 99% absorption rate against an approved allocation of Kshs. 113,740,000 with an actual expenditure of kshs.113,169,882.

c. Programme 3: Livestock Development and Management

a) Livestock Production and Productivity recorded an absorption rate of 107%, against an

approved allocation of Kshs.6,461,397 and actual expenditure of Kshs. 6,924,000. The department submitted that the allocation was Kshs. 6,982,154 and not Kshs. 6,461,397 as indicated by the County Treasury with an expenditure of Kshs. 6,624,000 and not Ksh. 6,924,000 as indicated by the County Treasury thus no over expenditure was recorded on this budget-line.

- b) Disease and Vector Control recorded an absorption rate of 100%, against an approved allocation of Kshs.3,600,000 and actual expenditure of Kshs.3,600,000.
- c) Animal Breeding recorded an absorption rate of 100%, against an approved allocation of Kshs.1,200,000 and actual expenditure of Kshs.1,200,000.
- d) Food Safety and Quality Control recorded an absorption rate of 100%, against an approved allocation of Kshs.448,629 and actual expenditure of Kshs.448,629.
- e) Grants recorded an absorption rate of 39%, against an approved allocation of Kshs.94,202,157 and actual expenditure of Kshs.36,565,613.

d. Programme 4: Fisheries Development and Management

Fisheries Production and Productivity recorded an absorption rate of 100%, against an approved allocation of Kshs.1,738,563 and actual expenditure of Kshs. 1,738,563.

Programme 4 demonstrated full financial absorption, indicating effective implementation and utilization of the resources allocated to fisheries development.

e. Programme 5: Agricultural Institutions Development and Management

- a) Development and Management of Mabanga Agricultural Training Centre (ATC). No expenditure was recorded against the Kshs. 2,629,507 allocation.
- b) Development and Management of Mabanga Agricultural Mechanization Centre (AMC). The allocation of Kshs. 1,516,000 remained completely unutilized. The 0% absorption rate indicates non-implementation.

The department submitted that Mabanga total expenditure was Kshs. 1,931,705 broken down as follows;

- Fuel - Ksh.479,416
- Supplies and accessories for computers - Ksh.170,000
- Travel costs -Ksh. 339,000



- Daily Subsistence - Ksh. 415,000
- Tuition fees - 515,289

The department submitted that Procurement processes were initiated but payment was not done for Insurance services.

- Development and Management of Chwele Fish Farm. No expenditure was incurred against the Kshs. 4,180,000 allocations. The 0% absorption indicates that planned development activities at the fish farm were not undertaken during the period.

The department submitted that there was no allocation for Chwele Fish farm in FY 2025/2026, the initial allocation was cut in the 1st supplementary budget

f. Programme 6: Cooperatives Development and Management

- a) Cooperative Registration Services recorded no expenditure against the Kshs.1,014,600 allocation. The 0% absorption suggests that planned registration activities were not implemented.
- b) Cooperative Governance, Advisory and Training Services. The entire Kshs. 50,765 allocation remained unspent, resulting in 0% absorption.
- c) Co-operative Audit Services. No expenditure was recorded against the Kshs. 834,000 allocation. This resulted in 0% absorption and indicates that the planned cooperative audit activities were not implemented.
- d) Cooperative Input and Infrastructural/Financial Support Services. The programme recorded a low absorption rate of 30%, with only Kshs. 2,948,750 utilized out of Kshs.9,918,919.
- e) Pending Bills. The 93% absorption rate indicates that the majority of outstanding obligations were settled.

3. Pending bills

Agriculture, Livestock, Fisheries, Irrigation and Cooperatives have an outstanding pending bill of kshs.83, 109,872.

The department submitted that the total outstanding pending bills is Ksh 125,682,777 (See attached list of pending bills

4. Sector Challenges

The sector recorded the following challenges;

1. Inadequate infrastructure, operational tools and equipment
2. Financial constraints
3. Insufficient policy and legal framework
4. Inadequate human capacity
5. Limited level of preparedness to handle risks

2.1.1.4 Committee observations

1. The committee observed discrepancies on the following programmes;
 - i. National Agricultural Value Chain Development Programme (NAVCDP) with an approved allocation of Kshs.237,235,252 recorded an expenditure of Kshs. 241,013,346 exceeding the allocation by Kshs.3,778,094. The department submitted that the expenditure was Kshs. 236,055,768 against an approved budget of Kshs.237,235,252.
 - ii. Agriculture, Livestock, Fisheries, Irrigation and Cooperatives have an outstanding pending bill of Kshs.83, 109,872. The department submitted that the total outstanding pending bill is Kshs. 125,682,777.
 - iii. Development and Management of Mabanga Agricultural Training Centre (ATC) with an allocation of Kshs. 2,629,507 and Development and Management of Mabanga Agricultural Mechanization Centre (AMC) with an allocation of Kshs. 1,516,000 remained completely unutilized. The department submitted that Mabanga total expenditure was Kshs. 1,931,705.

2.1.1.5 Committee recommendation

1. **THAT**, Henceforth the Department in consultation with the County Treasury should reconcile all discrepancies and harmonize their financial reports to ensure that the reports submitted to the County Assembly are accurate and supported by the requisite financial reports and supporting documentation.

2.1.2 TOURISM, ENVIRONMENT, WATER AND NATURAL RESOURCES

2.1.2.1 Sector achievements from the previous ADP (FY 2025/2026)

The key achievements realized by the sector include:

1. Completed and operationalized 39 water supply projects across the County.
2. Protected 50 springs to improve water availability and safeguard water sources.
3. Extended 11 kilometres of last-mile water pipelines, improving access to reliable water services.
4. Drilled 7 boreholes to increase access to water in underserved areas.
5. Planted 466,000 tree seedlings to promote environmental conservation and forest restoration.
6. Restored 2 degraded sites within the Mt. Elgon ecosystem.
7. Approved 43 Ward Climate Change Investment Proposals under the Financing Locally Led Climate Action (FLLoCA) programme.
8. Developed a County Risk Management Plan to strengthen preparedness and response to climate-related risks.
9. Commenced implementation of 43 climate-resilience investments under FLLoCA.
10. Implemented 139 climate actions under the Climate Change Resilience Investment Grant Phase I (CCRIG I).
11. Strengthened the County's capacity to adapt to and respond to climate-related risks.
12. Improved water access, environmental conservation and climate resilience across the County.

2.1.2.2. Departmental expenditure and absorption

The Department of Tourism, Environment, Climate Change, Water and Natural Resources had a total allocation of Kshs. 1,816,101,658 and recorded actual expenditure of Kshs. 871,334,137, resulting in an overall absorption rate of 48%.



a.Tourism and Environment

The sector had a total allocation of Kshs. 1,060,559,039 and recorded actual expenditure of Kshs. 630,029,427, representing an overall absorption rate of 59%. Budget absorption is as below

- General Administration, Planning and Support Service had an allocation of Kshs. 10,380,667, out of which Kshs. 6,411,980 was spent, representing 62% absorption.
- Protection and Conservation of Environment with an allocation of Kshs. 419,009,223 for waste management and control, out of which Kshs. 418,936,768 was spent, representing a 100% absorption rate.
- Climate Change Coordination and Management had an allocation of Kshs. 631,169,149 and expenditure of Kshs. 204,680,678, representing 32% absorption. However, the Department submitted that the total expenditure was Kshs. 248,359,807.
- Climate Change Resilience Investment Grant with an allocation of Kshs. 590,169,149 out of which Kshs. 204,680,678 was spent, representing 35% absorption.
- Climate Change Institutional Support Grant with an allocation of Kshs. 91,000,000, no expenditure was recorded. The Department submitted that the amount had not been transferred to the County Special Purpose Account for implementation.

b.Water and Natural Resources

Water and Natural Resources sector had a total allocation of Kshs. 755,542,619 and actual expenditure of Kshs. 241,304,710, representing an overall absorption rate of 32%.

- General Administration, Planning and Support Services with an allocation of Kshs. 63,519,692 and expenditure of Kshs. 59,631,976, representing 94% absorption.
- BWASCO Declustering Process had an allocation of Kshs. 30,000,000 and recorded 100% expenditure.
- Planning and Support Services recorded an expenditure of Kshs. 29,631,976 against an allocation of Kshs. 48,519,692.
- Water and Sanitation Development and Management had an allocation of Kshs.

692,022,927 and expenditure of Kshs. 181,672,734, representing 26% absorption.

c. Borehole Development

Borehole development had an allocation of Kshs. 33,392,019 and recorded expenditure of Kshs. 33,549,393. However, the Department submitted that the actual expenditure was Kshs. 30,576,810.40 as detailed in the attached schedule of rig materials settled as at 30th June, 2026.

The Department reported 15 boreholes drilled and capped, with some awaiting subsequent development and equipping.

The average cost per borehole was Kshs. 1,750,000.

Other expenditure areas included:

- KOICA Counterpart Funding with a Kshs. 10,000,000 allocation recorded no expenditure. The Department submitted that the allocation had not been transferred to the County Special Purpose Account.
- KOICA Grant with Kshs. 500,000,000 allocation, recorded no expenditure. The Department submitted that grant-funded activities are implemented directly by the development partner and therefore the absence of expenditure in the County's financial records may not necessarily indicate non-implementation.
- Ward-Based Projects had an allocation of Kshs. 119,070,000 , against which Kshs. 118,562,614 was spent.
- Pending Water Project Bills with Kshs. 29,560,908 allocated, against which Kshs. 29,560,728 was spent.

2.1.2.3 Pending bills

a. Tourism and Environment

Tourism and Environment had total outstanding pending works amounting to Kshs. 20,799,642 relating to dumpsite development and management.

The Committee noted that several components of the project were incomplete, stalled, defective, vandalized or had not commenced. These included the perimeter fence, office block, steel gates, weighbridge, electrification, litter bins, incinerator, fire management system, Environmental and Social Impact Assessment and borehole development.

b. Water and Natural Resources

Water and Natural Resources had an outstanding pending bill of Kshs. 110,468,159. However, the Department submitted that the actual pending bill was Kshs. 87,639,986.92, as per the attached list of pending bills.

4. Sector challenges

The sector identified the following key challenges:

1. Inadequate synergy and collaboration with National Government Ministries, Departments and Agencies (MDAs) in implementing climate change actions.
2. Logistical and field outreach challenges, which impede field activities and contribute to slow implementation of climate actions.
3. Inadequate budgetary allocation to the implementing Department of Tourism and Natural Resources, resulting in limited or zero implementation of some planned projects.
4. Inadequate project identification strategies, resulting in the implementation of low-impact projects in the Water Department.
5. Inadequate technical capacity in the Natural Resources Department due to retirement of officers without corresponding replacement.
6. Delayed disbursement of FLLoCA ,CCIS and CCRI grants, leading to delays in implementation of the FLLoCA work plan.

7. Low utilization of the County drilling rig due to inadequate budgetary provision.
8. Lack of adequate financial and logistical support for the pollution control and management programme, including noise control, despite its potential to generate revenue for the Department.

2.1.2.4 Committee observations

The Committee made the following observations:

1. The Department submitted that the total pending bill for Water and Natural Resources was Kshs. 87,639,986.92, as per the attached list of pending bills. However, the Committee noted that there was no provision or clear plan for settlement of the pending bills in the FY 2027/2028 planned programmes.
2. The Committee noted discrepancies in the financial reporting of the following programmes:
 - (i) Borehole Development: The programme had an allocation of Kshs. 33,392,019 and reported expenditure of Kshs. 33,549,393. However, the Department submitted that the actual expenditure was Kshs. 30,576,810.40.
 - (ii) Climate Change Coordination and Management: The programme had an allocation of Kshs. 631,169,149 and reported expenditure of Kshs. 204,680,678, representing 32% absorption. The Department, however, submitted that the total expenditure was Kshs. 248,359,807.
 - (iii) Water and Natural Resources Pending Bills: The reported outstanding pending bill was Kshs. 110,468,159, while the Department submitted that the actual pending bill was Kshs. 87,639,986.92.
3. The Committee observed that the implementation of programmes under the previous ADP for FY 2025/2026 resulted in low overall budget absorption. The combined sector had a total allocation of approximately Kshs. 1.816 billion and recorded actual expenditure of approximately Kshs. 871.3 million, representing an overall absorption rate of 48%.

The Committee particularly noted the low absorption rates in:



- i. Water and Natural Resources – 32%;
 - ii. Climate Change Coordination and Management – 32%;
 - iii. Water and Sanitation Development and Management – 26%;
 - iv. Climate Change Institutional Support Grant – 0%;
 - v. KOICA Counterpart Funding – 0%; and
 - vi. KOICA Grant – 0%.
4. The Committee observed that KOICA Counterpart Funding of Kshs. 10,000,000 and the Climate Change Institutional Support Grant of Kshs. 91,000,000 had no expenditure. The Department submitted that the funds had not been transferred to the County Special Purpose Account for implementation.
5. The Committee observed that the Kshs. 500,000,000 KOICA Grant had no expenditure reflected in the County's financial records. The Department submitted that the grant-funded activities are implemented directly by the development partner and that the absence of expenditure in the County's records may not necessarily indicate non-implementation.
6. The Committee observed that the FY 2027/2028 Annual Development Plan initially did not provide adequately for specific departmental programmes and instead largely contained ward-based projects and proposed grants. However, during interrogation, the Department submitted a detailed list of departmental planned programmes for incorporation into the ADP.
7. The Committee observed that the departmental programmes submitted during interrogation are generally within the Department's mandate and viable for implementation.
8. The Committee further observed that there was inadequate allocation towards Tourism interventions, pollution control and environmental management programmes, despite the potential of some of these interventions to contribute to revenue generation for the County.

2.1.2.5. Committee recommendations

The Committee recommends as follows:

1. **THAT**, the Department should make adequate provision in the FY 2027/2028 Budget for the settlement of the Kshs. 87,639,986.92 pending bill for Water and Natural Resources, including through reprioritization or reduction of non-urgent programmes within the Financial Year.
2. **THAT**, the County Executive Committee Member responsible for Tourism, Environment, Water and Natural Resources, in consultation with the County Executive Committee Member responsible for Finance and Economic Planning, should undertake urgent measures to reconcile financial reporting between the County Treasury and the Department in order to address the discrepancies noted by the Committee.

The Committee further recommends that, going forward, all departmental financial reports should undergo a structured verification and reconciliation process between the Department and the County Treasury before submission to the County Assembly.

3. **THAT**, the Department should strengthen its budget implementation, expenditure management and monitoring mechanisms in order to improve the overall budget absorption rate and ensure timely implementation of approved programmes and projects.
4. **THAT**, the Department should liaise with the County Treasury to ensure that the KOICA Counterpart Funding of Kshs. 10,000,000 and the Climate Change Institutional Support Grant of Kshs. 91,000,000 are transferred to the County Special Purpose Account and utilized for their intended purposes.

The Department should further provide the Committee with a clear implementation plan, timelines and progress reports on the utilization of these funds.

5. **THAT**, the Department should liaise with KOICA and provide the Committee with a comprehensive report on the implementation status of activities under the Kshs. 500,000,000 KOICA Grant, including projects undertaken, expenditure incurred by the



development partner, beneficiaries, implementation timelines and challenges encountered.

Further, the Kshs. 500,000,000 KOICA Grant should be removed from the County Resource Envelope where the funds are directly managed and implemented by the development partner and do not constitute County budgetary resources.

6. **THAT**, the departmental planned programmes submitted to the Committee during interrogation be incorporated into the Annual Development Plan (ADP) for FY 2027/2028, as they fall within the Department's mandate and are considered viable for implementation.
7. **THAT**, the Department should incorporate adequate Tourism-related interventions, pollution control, environmental conservation and natural resource management programmes into the FY 2027/2028 ADP and develop interventions with clear revenue-generation potential for the County.
8. **THAT**, the Department should strengthen coordination with National Government MDAs, development partners and other stakeholders to improve implementation of climate change, water, environmental conservation, tourism and natural resource management programmes.
9. **THAT**, the Department should develop a comprehensive strategy for strengthening technical and human resource capacity, particularly in the Natural Resources and Environmental Management functions, to address gaps arising from retirement and inadequate replacement of technical staff.
10. **THAT**, the Department should prioritize adequate budgetary provision for the operation and maintenance of the County drilling rig to improve its utilization and enhance access to water in underserved areas.
11. **THAT**, the Department should strengthen the pollution control and management programme, including noise pollution control, and develop mechanisms for effective revenue collection from regulatory and enforcement functions, while ensuring compliance with applicable environmental laws and regulations.



2.1.3. ROADS, INFRASTRUCTURE AND PUBLIC WORKS

2.1.3.1 Overview of the Financial Year 2025/2026.

The Department had the budgetary allocation of Kshs.1,373,543,051 as per the approved 2025/2026 1st supplementary budget. The allocation was broken down as Kshs.48, 210,573 recurrent and Kshs.1, 325, 332,478 development expenditure.

During the period, Kshs.1, 097, 235,206 was received broken down as Kshs.33, 383, 595 (96%) and Kshs.1, 063,851,612 (80%) for recurrent and development respectively.

Expenses in the period include:

1. General Administration, Planning and support services with an allocation of Kshs.34, 649, 501, received Kshs.33, 385,595 .This expense is wholly recurrent which is 96% of the recurrent budget.
2. Transport infrastructure Development and Management with an allocation of Kshs.8,628,984 recurrent and Kshs.1, 325, 332,478 development received Kshs.1, 063, 851,612 which is 80% absorption.

a. Expenses were:

- i. Construction of Roads , Bridges and Drainage works allocated Kshs.283,263,826 received Kshs.133,930,581 (47% absorption)
- ii. Maintenance of Roads allocated Kshs.1, 050, 697,636 received Kshs.929,921, 031 (89%).
- iii. Building standards and Quality with an allocation of Kshs.3, 042,088 did not receive any funding during the period.
- iv. Public and Transport safety allocated Kshs.1, 890, 000 to manage fire risk and Transport safety did not receive any funding

b. Sector Achievements in the FY 2025/26

During the Financial Year 2025/2026, the Department registered achievements in road infrastructure development and maintenance. The Department upgraded 0.9 Kilometres of urban road to bitumen standard along the Salmond A1–River Khalaba Road and constructed eight box culverts, seven of which were undertaken through the emergency funds.

The Department also maintained approximately 330 kilometers of rural roads, including 50 Kilometers maintained using County machinery. The list of projects undertaken under this

program was submitted and is herein attached (Annexed).

In addition, the Misikhu–Brigadier Road attained 91% completion in its upgrading to bitumen standard. The status report was submitted and is herein attached (annex 2)

To enhance the quality and sustainability of road infrastructure projects, the Department strengthened quality assurance measures through 100% testing of project materials and 100% inspection of project sites.

c. Sector Challenges encountered during the period.

1. Inadequate financial resources which constrained the implementation and completion of planned road infrastructure projects and programmes.
2. Inadequate technical capacity within the Roads Department, particularly in areas such as engineering personnel, project supervision, road design, contract management, materials testing and quality control, thereby affecting the timely and effective implementation of projects.
3. Late disbursement of funds from the Exchequer, which affected cash flow and resulted in delays in the commencement, execution and completion of planned projects.
4. Encroachment on road reserves by private individuals, which interfered with the implementation and expansion of road projects and made it difficult for the Department to execute its mandate

2.1.3.2 Committee Observations

1. The Department has the highest sum of pending bills, amounting to Kshs. 916.5 million, despite recording an absorption rate of 86% in the Financial Year 2024/2025 and 80% in the Financial Year 2025/2026.
2. The Committee observed that drainage systems have not been adequately prioritized in the Department's programs, with the Emergency Fund being utilized to undertake drainage works.



2.1.3.3 Committee Recommendations

1. **THAT**, the Department of Roads should consider a balanced budgetary allocations and expenditure to ensure adequate resources are provided for Building Standards and Quality Assurance, as well as Public and Transport Safety programs, in addition to road works and maintenance.
2. **THAT**, the Roads Department should include a provision for pending bills amounting to Kshs. 916.5 million, while strengthening project planning, contract management and expenditure controls to prevent further accumulation of pending bills.
3. **THAT**, the Roads Department should enhance budgetary allocation for drainage infrastructure within the Department's regular programs to reduce reliance on Emergency Funds for the implementation of bridges and drainage works.

2.1.4 EDUCATION AND VOCATIONAL TRAINING

2.1.4.1 Performance of Previous ADP 2025/26

In the FY 2025/26, the department had a budgetary allocation of Kshs. 296,612,316. By the end of the financial year, they realized revenue of Kshs. 168,613,203 giving a Budget performance of 57%.

a. Achievements in the previous ADP 2025/26

The Department made the following achievements in the ADP of Financial Year 2025/26.

- a) Constructed 38 ECDE classrooms and equipped 20 percent of ECDE centres with furniture, thereby improving the learning environment for young children.
- b) Developed a Scheme of Service for ECDE teachers and VTC Instructors
- c) Digital learning was expanded, with 625 schools on boarded onto the digital learning program and 490 schools supported through the EIDU partnership.
- d) Constructed one VTC workshop, equipped two workshops and constructed two VTC administration blocks
- e) Disbursed Kshs. 25 million in form of capitation to 89 VTCs.
- f) Trained more than 30 ECDE officers. On this, the department submitted the attendance list of the training which included the ward education officer and 3 other officers from



the department

- g) Promoted 767 VTC instructors and ECDE teachers. On this, the department provided the list of those who were promoted by the CPSB at 767 both for VTCs and ECDEs. The department informed the committee that they provided a bigger list of 2,182 officers for promotion to the County Public Service Board but only 767 were promoted while the rest will be gradually promoted in the subsequent years. The department also provided list of intent for promotion and that of the County Public Service Board.

b. Status of Projects initiated during FY 2025/26

There were a total of 63 Projects initiated during the financial year 2025/2026 with a total cumulative contract sum of Kshs. 141,841,892 .From the list, it was noted that some projects were yet to start yet the financial year had ended. Asked to clarify why this was so and what happens to the funds that were allocated, the department submitted to the committee that some contractors did not report to the site for commencement of works while some declined to sign the offer letter leading to re-advertisement which delayed take off.

They further submitted that they had written to the said contractors who had not reported to site and that they are following the laid down public procurement procedures on contract management with a view of terminating contracts. In view of status of the allocations, the Department is looking forward to the 1st Supplementary budget to roll over the funds and be re-allocated appropriately

On stalled projects, the Department submitted a list of all the stalled projects from 2022 to 2026 and informed the committee that some 9 Wards had allocated funds for completion of these projects in the current budget.

c. Issuance of Grants, Benefits and Subsidies

The Department was not able to issue any grants or benefit (Bursary and scholarship) owing to the Controller of Budget directive.

d. Challenges Experienced during Implementation of the previous ADP

During the implementation of the previous annual development plan, the department observed the following major challenges:

1. Inadequate funds to undertake curriculum implementation, QAS and co-curricular activities.
2. Inadequate technical staff to provide effective technical and supervisory services for public service delivery.
3. Inadequate allocation for capacity building especially on Competency Based Curriculum. The recent introduction of curriculum-based curriculum requires substantial money for the retooling of ECDE teachers yet the department does not have enough money for training exerting pressure on CBC implementation.
4. Competition with TTI on enrolment. There is stiff competition in enrolment from TTI which have higher professional recognition among graduates.
5. Monitoring, Evaluation and Reporting. Inadequate project supervision by the department leading to delay in projects completion and sometimes compromised / low-quality works,
6. Lack of appropriate offices and support service for effective service delivery.
7. Late identification of learners with special needs. The identification of learners with special needs should start at an earlier stage, ECDE teachers are not adequately equipped to do this hence need for capacity building.

2.1.4.2 Committee Observation

The Committee observed the following;

1. The School feeding program has been plagued by numerous setbacks in its execution, most importantly the procurement process.

2.1.4.3 Committee Recommendation

1. **THAT**, the department to consider framework contracting with multiple suppliers for school feeding program to avoid delays and inefficiencies experienced under open tendering.

2.1.5 Health and Sanitation

Below is the summary report of the committee on the Analysis of Allocations in 2025/26 CADP against Approved Budget 2025/26, expenditure analysis, challenges in the Health Sector, Emerging Issues in the Health Sector, Health-Lessons learnt, Achievements from the previous ADP, Status of capital projects, Sector Priority Programs and Projects for the FY 2026/27, Sector projects for the FY 2027/28, committee observations and recommendations:

a. Allocations in 2025/26 CADP against Approved Budget 2025/26.

The department had a resource requirement of Kshs.5.9billion against an allocation of Kshs. 1.6 billion

	ADP 2025	Approved budget
Health	5,963,990,000	1,696,733,174
Curative and rehabilitative health services	1,546,110,000	1,500,070,023
Preventive and Promotive Health Services	348,790,000	1,010,000
General Administration, Planning, Partnership and Support Services	4,069,090,000	195,653,151

b. Budget performance

Out of a budget of Kshs. 1.6 billion the department expended Kshs.1.2 billion representing 76% absorption. The table below gives a summary of the expenditures;

HEALTH AND SANITATION			
Program 1: General Administration			
SP1.: Administration Services	11,279,407	9,391,805	83%
S.P.2: Construction and maintenance of buildings	169,143,801	93,098,183	55%
Sanitation Recurrent	368,943	343,925	93%
Specialized Materials & Services	69,469,322	40,382,448	58%
Sub Total	250,261,473	143,216,361	57%
Program 2: Curative and Rehabilitative Health Services			
S.P.10: Primary Health Care	143,531,956	98,781,631	69%
S.P.11: Hospital Level Services	1,250,585,267	1,015,290,682	81%
Sub-total	1,394,117,223	1,114,072,313	80%
Program 3: Preventive and Promotive Health Services			
S.P.20: Gender mainstreaming	1,010,000	-	0%
Sub-total	1,010,000	-	0%
Grand Total	1,645,388,696	1,257,288,674	76%

c. Challenges-Health Sector

The following challenges were experienced in the health sector in FY 2025/26;

1. Inadequate technical staff (medical staff across all cadres);
2. Inadequate infrastructure and hospital equipment;
3. Inadequate deployment of ICT systems in provision of health care services;
4. Inadequate awareness on health issues/Knowledge by the community.
5. Limited clinical and allied health staff at many lower-level facilities, plus gaps in management and systems skills among facility managers (including deficiencies in health corporate governance, data use and financial management). These HR and skills constraints affected service continuity, outreach, and supervision required under the ADP.



6. Irregular availability of health commodity and essential drugs in some facilities, disrupts service delivery and increasing out-of-pocket referrals to private providers.
7. Structural determinants — poor sanitation, limited access to safe water and environmental health gaps in some sub-counties — continued to fuel disease burdens (including NTDs) and undermined preventive interventions, requiring intensified WASH and community interventions beyond health facility inputs. Partners supporting NTD/WASH programs note these persistent challenges.

d. Health Recommendations

- 1) The Department of Health Services needs to implement and review strategic plans periodically.
- 2) To improve the status of infrastructure and equipment, the department has continued to allocate substantial resources from its annual budgets towards this course and has put up measures to fasten the process of procurement and maintain an updated asset inventory.
- 3) The department will also upscale regular and structured stakeholder's forums in order to strengthen Private Public Partnership in order to enhance transparency and feedback.
- 4) Development and implementation Human Resource for Health plan will be done to motivate and retain staff in health as well as advocate for recruitment of more staff.
- 5) The implementation of M&E plan for the Health department will also strengthen health Information System.
- 6) Deployment of ICT in provision of health care services
- 7) Payment of regular stipend to community Health Volunteers will strengthen community and facility linkages.
- 8) Expand EMR and establish Rapid SMS reporting platform to community reporting.

e. Achievements from the previous ADP

The key achievements realized by the sector include;

1. 100% of health workers remunerated
2. 817 health staff trained on career development skills
3. Completion of theatres at Bokoli and Bungoma County Referral Hospital and installation of an incinerator at Bungoma County Referral Hospital.



4. 672 contracted healthcare workers were confirmed to permanent and pensionable terms.
5. Five Primary Care Networks were operationalized.
6. Specialized health services were strengthened through equipping of eye departments in four Sub-County hospitals.
7. Acquisition of a CT Scan through the National Equipment Service Programme and procurement of additional equipment for Bumula, Cheptais and other health facilities.
8. Prepared six policies and one Bill, and strengthened health infrastructure in radiology, theatres, eye care, maternity and laboratory services.
9. Health workers and Community Health Promoters received training. Disease surveillance and interventions targeting maternal and child health, HIV, tuberculosis, malaria, immunization, nutrition and community health were also strengthened, contributing to improved health-system capacity and service delivery.
10. The proposed construction of 6-door ablution block at Kisawai dispensary
11. Construction 6 door ablution block at Sango market
12. Fencing of Ngwelo dispensary in Sitikho ward
13. Construction of 20 No toilets at Moi Deb primary and central primary
14. Construction works of 12 NO. Doors exhaustible pit latrine, 1 no door exhaustible pit latrine and urinal for teachers at paspalam ECDE in Bungoma County
15. fencing of Mungore, Namsasi and Namanze dispensaries in Khasoko ward
16. Supply and delivery of medical equipment's for maeni and Kamasielo dispensary
17. Completion works for operation theater at Bokoli sub county hospital
18. Purchase of medical equipment for Cheptais sub-county hospital
19. Equipping of 100 bed maternal block at Bumula sub-county hospital
20. Completion works and construction of septic tank at Bumula sub county hospital

e. Status of capital projects

The Department was able to implement the following projects at the end of the Financial year 2025/26;

f. Ongoing projects;

- 1) The erection and completion works for maternity wing at Namirembe dispensary in Bukembe west Ward with a contract sum of Kshs 2,914,794.26

- 2) Construction of ablution block at Bumula playground in Bumula Ward at estimated at Kshs 900,000
- 3) Construction of Chepkurkur and Kaimugul dispensaries and construction of maternity wards phase 1 in Chepyuk ward kshs. 4,299,282.79
- 4) Construction of Tuikut Health Centre in Chesikaki ward Kshs 2,298,500.64.
- 5) The construction of 4 no door latrine at Mechimeru heath Centre in east Sang'alo Ward Kshs 819,538.
- 6) The erection and completion works for maternity wing (phase 1)at Sulwe dispensary in Kamukuywa Ward Kshs. 1,800,000
- 7) The construction of Kongit dispensary in Kaptama ward kshs. 2,488,942.98
- 8) The construction of 10 no pit latrine at Khasoko primary school in Khasoko Ward Kshs. 1,654,960.26
- 9) The construction of 2 no door pit latrine at Bisunu market Malakisi/South Kulisiru Ward Kshs. 436,779.19
- 10) Construction of maternity wing at Mukhe dispensary and completion of maternity wing at Misikhu dispensary Kshs. 2,613,658, 65% work done on the construction of maternity wing at Kaborom dispensary in Kaptama wardKshs.2,500,000, 20% work done on the erection and completion works for outpatient wing and 2 no door pit latrine at Kiptichor dispensary in Kaptama ward Bungoma county Kshs. 2,692,471.50

g. Completed projects;

- 1) The construction works for modern latrines at Kaptama market in Kaptama ward Kshs. 2,977,128.07
- 2) Partitioning, ceiling board and water connection in a maternity wing at lurare dispensary in Maraka ward Kshs. 1,341,000.00 with Kshs. 1,337,596 paid
- 3) Equipping of Lukhokhwe dispensary with modern health equipment's Kshs. 1,240,000.00 with Kshs. 1,348,501(over)
- 4) The construction of 6-door ablution block at kisawai dispensary Kshs. 968,972 with Kshs. 939,244.20 paid
- 5) Construction 6 door ablution block at Sango market Kshs. 943,554.80 with Kshs. 921,521.40 paid



- 6) Fencing of Ngwelo dispensary in Sitikho Ward Kshs. 1,344,986.36 against a payment of Kshs. 968,100
- 7) Construction of 20 No toilets at Moi Deb Primary and central primary Kshs. 1,960,087
- 8) Construction works of 12 NO. Doors exhaustible pit latrine, 1 no door exhaustible pit latrine and urinal for teachers at paspalam ecde Kshs. 2,604,876.80
- 9) Fencing of Mungore, Namsasi and Namanze dispensaries in Khasoko ward Kshs. 890,389.00 with a payment made of Kshs. 884,629
- 10) Supply and delivery of medical equipment's for Maeni and Kamasielo dispensary Kshs. 1,798,400

h. Projects ready for hand over;

1. Renovate and move Mujini health container to Muslim chief's office in Musikoma ward Kshs. 2,685,433
2. Construction of placenta pit at Lunakwe dispensary Kshs. 849,885

i. Projects Paid for;

- 1) Supply and delivery of medical equipment's at Kolani and Kaptanai dispensary Kshs. 940,580

j. Departmental projects 2025/2026

The following projects were undertaken in the department;

1. Completion of ICU/renal unit at Webuye sub-county hospital with a budget of Kshs 10,000,000.00 with a payment done of Kshs. 6,404,890 is ongoing.
2. The completion works for Operation Theater at Bokoli sub county hospital Kshs. 9,933,139.05 had Kshs. 7,621,865.85 paid.
3. Purchase of medical equipment for Cheptais sub-county hospital Contract sum Kshs. 11,463,801.00 it's Supplied but no payment done.
4. Equipping of 100 bed maternal block at Bumula sub-county hospital the estimated cost was Kshs. 10,000,000.00 but the contract sum was Kshs 9,449,000. It is 100% supplied and paid
5. Completion works and construction of septic tank at Bumula sub county hospital whose estimated cost is 10,000,000 had contract sum of Kshs. 9,453,544 completed and Kshs. 9,441,741 paid.



2.1.6 TRADE, ENERGY & INDUSTRIALIZATION

The total budget for Trade, Energy and Industrialization for the Financial Year 2025/26 was Kshs. 449,476,292 as per the approved First Supplementary budget comprising of a total of Kshs. 79,268,506 recurrent budget and Kshs. 370,207,786 Development budget.

a.Budget Absorption

The Department received a total of Kshs. 234,574,774 from the exchequer translating to 52% budget absorption.

b.Performance of previous ADP 2025/26

Among the highlights for the previous ADP for the Financial Year 2025/26, the department highlighted the following achievements;

1. Verified and stamped 2,290 weighing and measuring equipment;
2. Collected Kshs 1,079,030 in form of AIA from the verification and stamping of weights and measuring equipment against a target of Kshs. 1,200,000;
3. Installed 32 solar street lights, 9 high mast flood lights and 9 grid energy street lights under Ward Based Project.
4. Constructed 9 bodaboda sheds across the County.
5. Upgraded two existing markets
6. Sensitized and operationalized 15 Market Management Committees
7. Disbursed Kshs. 20,822,845 as Trade Loans to 1,764 beneficiaries across the County and at the same time recovered Kshs. 6,163,657 from the beneficiaries of previous disbursements.

During interrogation, the department did not provide evidence for the above-mentioned achievements.

The specific development projects undertaken by the Department and their status is as in the annexure provided (*annex 1*)

The committee directed the Department to look into the non-responsive projects with the aim of exploring the possibility of rolling them over and re-tendering them in the next Financial Year.

c.Challenges Experienced during Implementation of the previous ADP

- i. Delay in exchequer releases.
- ii. Inadequate technical staff to undertake departmental activities.
- iii. Inadequate funds to enable the department to implement its mandates.

2.1.6.1 Committee Observations

1. Over-reliance on National Government funding to finance development projects The Department had an approved budget of Kshs. 449.476 million but received only Kshs. 234.575 million, representing 52% of the approved budget. During the interrogation, the Department explained that the low absorption was attributed to delayed Exchequer releases which affected the implementation of planned programmes.
2. The Committee observed that several achievements reported in the FY 2025/26 Annual Development Plan (ADP) were not supported by documentary evidence, while some of the projects were found to be either non-responsive or incomplete.

2.1.6.2 Committee Recommendations

1. **THAT**, the Department should liaise with the County Treasury to ensure timely and adequate release of funds and prioritize programmes according to available resources to improve budget absorption.
2. **THAT**, the Department should provide documentary evidence to support all reported achievements and submit a comprehensive status report on completed, on-going, stalled and non-responsive projects, with appropriate plan and action taken on non-responsive projects.

2.1.7 Lands, Urban and Physical Planning

2.1.7.1 Performance of previous ADP 2025/2026

The total budget for the department for the financial year 2025/26 was Kshs. 72,596,170 as per the approved 1st Supplementary budget comprising of a total of; Kshs. 24,701,170 Recurrent and Kshs. 47,895,000 Development budget.

The total expenditure for the financial year was Kshs. 21,287,941 translating to budget performance of 32%



a.Key achievements

The department submitted that in the Financial year 2025/26, the achievements realized included;

- 1) Resolving 5 land cases of reported land boundary and ownership disputes.
- 2) Surveying of 30 parcel of targeted Government land.
- 3) Valued and issued title deeds to 10 parcels of Government land.
- 4) Prepared land-use development plans for Miyanga, Kamukuywa and Misikhu markets.
- 5) Reviewed the land-use development plan for Webuye.

b.Challenges Experienced during Implementation of the previous ADP

These challenges have been consolidated for Lands, Housing and Municipalities as they are crosscutting. These include;

1. Inadequate funding.
2. Low level of preparedness to handle risks.
3. Lack of tools, equipment and motor cycles required for service delivery.
4. Poor Housing conditions: Housing units for the defunct local authorities and those of the devolved functions are dilapidated due to inadequate budgetary allocation for maintenance.
5. Unresolved transfer of assets and liabilities: Since the start of devolution, the issue of transfer of assets and liabilities between National and County government has not been resolved as per IGTRC (Intergovernmental Technical and Relations Committee). This has resulted to inadequate service delivery due to conflicts in ownership of assets and liabilities.

2.1.7.1.1 Housing

a.Performance of previous ADP 2025/2026

The total budget for the financial year 2025/26 was Kshs. 430,365,398 as per the approved First Supplementary budget comprising of a total of Kshs. 69,428,198 Recurrent budget and Kshs. 360,937,200 Development budget respectively.

The total budget performance for the Directorate was Kshs. 422,292,441 representing 99%



b.Key achievements

Key achievements realized in the period include;

1. 1 Housing Assessment and inspection was done on the physical condition of County residential houses.
2. 4 Housing inventory were carried out
3. 15 Houses were renovated.
4. 5 estates were fenced.
5. Upgraded of the two slums of Mjini in Bungoma and Landi Matope in Chwele under the KISIP program(on-going)

2.1.7.1.2 Bungoma municipality

a.Performance of previous ADP 2025/2026

The Municipality had an approved budget of kshs.142,336,513 comprising of kshs.41,553,099 as recurrent and Kshs. 100,783,414 development expenditure.

The total expenditure for the financial year was Kshs. 32,753,143 translating to budget performance of 79%

b.Key achievements

The achievements in the municipality include; construction of Market Stalls, Kitchen and stores, toilet block, bus park and associated external Works at Kanduyi which is reported to be 85% complete.

2.1.7.1.3 Kimilili Municipality

a.Performance of previous ADP 2025/2026

The Municipality had an approved budget of Kshs.113,681,809 comprising of Kshs.46,442,260 as recurrent and Ksh. 67,239,549 development expenditure.

The total expenditure for the financial year was Kshs. 101,045,709 translating to budget performance of 89%

b.Key achievement

1. The only key achievement recorded by the department was renovation of the administration block.



2.1.7.1.4 Committee observations

- 1) The Department had an approved budget of Kshs. 72.596 million but spent only Kshs. 21.288 million, representing approximately 29.3%, although the report indicates 32%. The discrepancy should be reconciled. The low absorption points to weaknesses in planning, procurement preparedness and implementation.
- 2) The Committee noted discrepancies between approved budgets, expenditure figures and the stated percentage budget performances. In particular, Bungoma Municipality reports expenditure of Kshs. 32.753 million against an approved Kshs. 142.337 million, which represents approximately 23% and not 79%. Such inconsistencies undermine the reliability of the ADP and should be corrected before approval.
- 3) The land-use development plans were completed but not paid for. The department has however provided for the same in the FY 2026/27 under pending bills.

2.1.7.1.5 Committee recommendations

1. **THAT** the Department reconciles and corrects all discrepancies between the approved budget, actual expenditure and reported budget performance before the ADP is finalized.
2. **THAT** the Department improves budget absorption by preparing procurement plans, specifications, designs, Bills of Quantities and other implementation documents in advance.

2.1.8 Gender, Culture and Social Welfare

2.1.8.1 Review of previous ADP FY 2025/2026

a.Sector achievements

The key achievements realized by the sector include;

- (i) 100 percent compliance with accessibility requirements for persons with disabilities.
- (ii) Implemented interventions to address child sexual abuse.
- (iii) Acquired 21 cultural artifacts and promoted cultural heritage through cultural exchanges, exhibitions and festivals.



- (iv) 90% completion of the Sang'alo Cultural Centre

b. Status of projects for FY 2025/2026

The department of Gender and Culture completed the construction of a toilet and renovation of the administration block at Sang'alo Cultural Centre.

The project had an allocation of Kshs. 2,950,170, actual expenditure recorded was Kshs. 2,949,403 and the implementation status was 100 percent complete.

c.Expenditure analysis FY 2025/2026

The analysis is intended to assess the extent to which allocated resources were utilized to implement planned programmes and activities. It also highlights areas of high and low budget absorption, identifies significant expenditure variances, and provides an indication of the efficiency and effectiveness of budget implementation.

The department of Gender and Culture had a total expenditure of Kshs. 43,255,321. Of this amount, Kshs. 39,399,372 was in relation to recurrent expenditure representing 91.1% and Development expenditure Kshs. 3,855,949, representing 8.9% of the total allocation. The department's expenditure was predominantly focused on recurrent activities.

d.Departmental Expenditure and absorption Analysis

Gender and Culture Department had a total allocation of Kshs. 40,014,292 and recorded actual expenditure of Kshs. 39,399,372, representing an overall absorption rate of 98%.

1. Programme 1: General Administration, Planning and Support Services had an allocation of Kshs. 12,997,701, against actual expenditure of Kshs. 12,946,472, representing 100% absorption. The programme supported administrative service management, including boards and committees, travel costs and catering services.

2. Programme 2: Cultural Development and Management had an allocation of Kshs. 24,453,830 and utilized Kshs. 24,071,900, representing 98% absorption.

The largest expenditure was on participation in KICOSCA and EALASCA games, with an



allocation of Kshs. 20,872,062 and expenditure of Kshs. 20,871,900, representing 100% absorption.

Expenditure on uniforms for KICOSCA amounted to Kshs. 3,200,000 against an allocation of Kshs. 3,400,000, representing 94% absorption.

The allocation of Kshs. 181,768 for other infrastructure was not utilized. The allocation was in regard to Women and Disability Funds where funds were not rolled out due to lack of regulations.

3. Programme 3: Gender Equality and Empowerment of Vulnerable Groups had an allocation of Kshs. 2,562,761, out of this Kshs. 2,381,000 was spent, representing 93% absorption. The programme fully utilized funds allocated to gender-based violence response programmes (Kshs. 525,000), International Children's Day Kshs. 756,000, International Women's Day Kshs. 575,000 and International Disability Day Kshs. 525,000.

However, the Women Empowerment Fund of Kshs. 90,880 and Disability Empowerment Fund of Kshs. 90,880 recorded no expenditure due to lack of regulations .

2.1.8.2 Pending Bills

The department of Gender and culture has a total outstanding pending bill of Kshs. 3,476,491 .

2.1.8.3 Sector Challenges

The department highlighted the following challenges

- i. A number of programs could not be implemented because there were no legislative frameworks in place to support them but this is about to be remedied as the department is working on formulation of regulations
- ii. Low uptake/Utilization of Government Projects: Low utilization of projects was experienced largely due to lack of a comprehensive participatory and coordination framework that allows for joint planning, ownership, monitoring and reporting of the sector by the community.
- iii. Drugs and substance abuse: Increased prevalence of drugs and substance abuse especially among the youth hence the need for control measures and establishment of

rehabilitation centers.

- iv. Inadequate budgetary allocation to the implementing department of Gender, Culture.
- v. Delayed procurement processes for projects and programs.

2.1.8.4 Committee Observations

The committee made the following observations;

1. The Department's expenditure remains predominantly recurrent, with limited resources directed towards development and capital investments.
2. The department submitted an outstanding pending bills of Kshs. 3,476,491 however, no specific allocation has been provided in the ADP2027/2028 for settlement of the same.
3. In the ADP 2025/2026 , some planned programmes were not implemented because the requisite legal frameworks were not in place i.e. Women and Disability funds Kshs. 181,990.

2.1.8.5 Committee recommendations

The committee made the following recommendations;

1. **THAT**, the County Executive Committee Member for Gender, Culture, Youth and Sports should review its expenditure priorities and increase the proportion of resources allocated to development and capital projects.
2. **THAT**, the Chief Officer Gender and Culture should include settlement of Kshs. 3,476,491 pending bills in the budget for FY 2027/2028 to facilitate timely clearance of outstanding obligations and prevent accumulation of additional pending bills.
3. **THAT**, the County Executive Committee Member for Gender, Culture, Youth and Sports should fast-track formulation and subsequent operationalization of the regulations on Women and Disability Funds to facilitate the implementation of the programme .

2.1.9 Youth Affairs and Sports

2.1.9.1 Overview of the performance in the FY 2025/26

The department had a budgetary allocation of Kshs.41, 908,582, broken down as Kshs.38, 128,582 recurrent and Kshs.3,780,000 development. This was enhanced to Kshs.46,090,523 in the 1st supplementary budget broken down as Kshs.29,454,574 recurrent and Kshs.16,635,949



development.

During the period, Kshs.45, 657, 636 was received as below;

1. Under General Administration, Planning and support services, Kshs.27,302,004 was received on the recurrent vote against an allocation of Kshs.27, 708, 382 which is 99% absorption.
2. Sports facility development and management allocated Kshs.4, 795, 200 to participate in KYISA games and support sports clubs received Kshs.4, 795, 200.
3. Youth Talent Development and management with an allocation of Kshs.13, 586,941 to facilitate marking of the youth week, organize a marathon, youth career empowerment youth fund and supplier credit received Kshs.13,560,432.

2.1.9.2 Pending bills

The department of Youth and sports had a total of Kshs.23,697,168 pending bills. The Masinde Muliro stadium has pending bills amounting to Ksh. 50million. This was not included in the pending bills submitted to the Committee.

2.1.9.3 Sector achievements in the FY 2025/26.

The key achievements realized by the sector include;

- i. 80% completion of phase II of the Chemoge High Altitude Training Centre.
- ii. Organized a County marathon to promote sports participation, talent identification and social cohesion.

2.1.9.4 Challenges encountered during budget implementation

1. A number of programmes could not be implemented due to the absence of the necessary policies to guide and support their implementation.
2. Low uptake/Utilization of Government Projects: Low utilization of projects was experienced largely due to lack of a comprehensive participatory and coordination framework that allows for joint planning, ownership, monitoring and reporting of the sector by the community.
3. Inadequate budgetary allocation to the department to enable implementation of planned activities.
4. Delayed procurement processes for projects and programs.

2.1.9.5 Committee Observations and Recommendations

2.1.9.3 Committee observations

The committee made the following observations;

1. Some programs like youth fund disbursements could not be implemented due to the absence of the necessary regulations to guide implementation. The Committee noted that amalgamation and finalization of the regulations would facilitate the implementation of the programme.
2. The Department reported pending bills amounting to Kshs. 23,697,168. The Committee noted that the Annual Development Plan (ADP) had no provision for settlement of these outstanding obligations.
3. The Department further reported an additional Kshs. 50 million owed in respect of the construction of Masinde Muliro Stadium; however, the Committee was unable to verify the claim.

2.1.9.4 Committee Recommendations

The committee made the following recommendations ;

- 1 **THAT**, the Department of Youth and Sports should expedite the amalgamation of the Youth Fund regulations to provide the necessary framework for the implementation of the programme.
- 2 **THAT**, the Department should provide for the settlement of pending bills amounting to Kshs. 23,697,168 in its budget and Annual Development Plan to facilitate timely settlement of pending bills.
- 3 **THAT**, the Department should provide documentary evidence and supporting records for the reported Kshs. 50 million outstanding claim relating to the construction of Masinde Muliro Stadium for verification and validation before any payment is considered

2.1.10 Finance and Economic Planning

The Department had an allocation of Kshs.647,069,392 in the approved 1st supplementary budget, this was distributed as Kshs.443,347,931 recurrent and Kshs.203,721,461 development

expenditure.

During the period, Kshs.634,542,798 was received representing 98% of the department's budget.

Expenses were broken down as:

1.General Administration, Planning and support services with an allocation of, Kshs.226,005,413 received Kshs.225,749,116 , which is 100% absorption.

Major expenses were:

- i. Administration support services received Kshs.210,336,454 against a budget of Kshs.210,592,751 which is 100% absorption.
- ii. Public participation with an allocation of Kshs.15, 412,662 received Kshs.15,412,662 which is 100% of budget.

2.County Planning Management with an allocation of Kshs.68,818,010 received Kshs. 67,407,795 during the period being 98 % absorption.

The major expenses were:

- i. Economic Policy and County Planning services with an allocation of Kshs.18,850,802 received Kshs.18,609,287 (99% absorption).
- ii. Budgeting with an allocation of Kshs.32,681,701 received Kshs.31,938,705 (99 % absorption).
- iii. Monitoring & Evaluation with an allocation of Kshs.7,785,507 received Kshs.7,395,498 (95% absorption)
- iv. Statistics with an allocation of Kshs.9.5m received Kshs.9,465,305 during the period 100% absorption

3.County Financial services with an allocation of Kshs.86,976,062 received Kshs. 85,589,487 , which is 98 % absorption.

The major expenses were:

- i. Revenue mobilization with an allocation of Kshs.29,561,606 received Kshs.29,211,664 99% absorption .
- ii. Accounting services with a budgetary allocation of Kshs.15,951,952 received

Kshs.15,537,551 (97% absorption).

- iii. Audit services allocated Kshs.19,193,695 received Kshs.18,878,306 (98% absorption).
- iv. Supply chain services allocated Kshs.22,688,809 received Kshs.21,961,906 which 99% of target.

4. Service delivery and organizational transformation with an allocation of Kshs.61,548,446 for recurrent expenditure and Kshs.203,721,461 development expenditure received a total of Kshs.255,795,399. Major expenses were:

- i. Special Coordination unit allocated Kshs.61,548,448 received Kshs.61,548,444 (100% absorption) .
- ii. Emergency fund with an allocation of Kshs.100,365,961 received Kshs.94,474,634 which is 94% absorption,
- iii. ICT Development allocated Kshs.28,355,500 received Kshs.25 million on development (88% absorption) with an additional Kshs. 1,522,743 recurrent yet the vote had no recurrent allocation.
- iv. Refund to the retention account had an allocation of Kshs.75 million, received the amount in full.

2.1.10.1 Revenue performance FY 2025/2026-revenue received against budget

The County realized 92.9% of its projected revenue target, amounting to Kshs. 16.20 billion against a planned target of Kshs. 17.43 billion, resulting in a Kshs.1.23 billion fiscal shortfall. The Equitable Share allocation from the National exchequer achieved 100% realization with Kshs 11.84 billion being received, confirming its the County's primary and most dependable revenue stream.

Own Source Revenue collection achieved 81.55% of the targeted Kshs. 0.68 billion, generating Kshs 0.56 billion revenue. Additional Allocations (National Government & Development Partners) achieved 67.16% of target Kshs. 1.90 billion against a revenue target of 2.83 b.

The Equalization Fund received Kshs. 47.41 million against a target of Kshs.54 million while

County Funds achieved a target of Kshs 4.76 million. Debt financing remained unutilized despite strategic inclusion in the revenue framework.

This revenue profile demonstrates pronounced fiscal dependency on National Government transfers and exposes critical structural weaknesses in autonomous revenue generation capacity. Strategic intervention is required to enhance own source revenue systems and strengthen development partner frameworks to ensure long-term fiscal sustainability. Breakdown is as shown in the table below:

Total Revenue and Grants	Financial year 2025/26		Deviation Kshs.	%
	Actual (Kshs)	Target (Kshs)		
Transfers from Central Government-Exchequer	11,838,054,667	11,838,054,666	-	100
Transfers from Equalization Fund	47,414,988	54,000,000	6,585,012	12
Additional Allocations (National Government & Development Partners)	1,897,809,557	2,826,017,103	-928,207,546	67
Own Source Revenue (OSR)	557,706,933	683,892,147	-126,185,214	82
Appropriations in Aid-AIA	1,169,688,194	1,393,562,696	-223,874,502	84
Funds	4,763,278.00	4,763,278.00	0.00	100
Balances b/f	686,928,592	686,928,592		100
Total	16,202,366,209	17,433,191,938	-1,284,852,274	93

2.1.10.2 Pending bills

The County had a total of Kshs. 3.15 billion in pending bills as at 30th June 2026. This debt burden equals 18% of the County's annual budget, indicating severe cash flow problems that negatively affect service delivery and supplier relationships.

The department of Finance and Economic Planning has a total of Kshs.36,713,670. Breakdown of the same was not provided

On the way forward on pending bills, the department submitted that incomplete projects will be subjected to a project-by-project review to establish their physical and financial status, contractual obligations, strategic importance, viability and the resources required for completion.

Priority will be given to:

6. Projects that are substantially complete;
7. Projects with existing contractual commitments;
8. Projects that can be completed within the available fiscal space;
9. Projects that provide essential services to citizens; and
10. Stalled projects that remain viable and have clear economic or social benefits.

Projects that are not viable, have unresolved contractual issues or cannot realistically be completed within the available resources will be reviewed before further funding is provided.

Regarding funds, unspent budgetary allocations do not automatically become available for expenditure in the new Financial Year. Their treatment is subject to the Public Finance Management framework. Where there are valid contractual obligations, these will be recognized and managed as commitments/pending obligations in accordance with the applicable financial procedures. Where a project requires funding in the new financial year, an allocation must be provided for it in the approved budget.

Therefore, the County will not simply carry forward all unspent funds. Instead, it will carry forward viable projects and provide for them within the new budget based on their priority,

contractual obligations and available fiscal space.

The County Treasury acknowledged that pending bills are a significant financial obligation and that some obligations, particularly statutory obligations such as pension-related liabilities, may attract penalties, interest and other additional costs if not settled.

The immediate priority is to verify, reconcile and classify the pending bills to establish the validity, age, nature and responsible department of each obligation. Verified obligations will then be prioritized based on their legal and financial implications.

Particular priority will be given to:

- Statutory obligations;
- Pension and retirement benefit obligations;
- Obligations attracting penalties and interest;
- Court-awarded or legally enforceable obligations;
- Long-outstanding supplier and contractor obligations; and
- Obligations that may expose the County to additional financial liabilities.

Settlement of pending bills is primarily a budget and cash-flow management issue and will be addressed within the overall approved budget and available resources, subject to verification and prioritization.

The County Treasury will also strengthen commitment control to ensure that departments do not enter into commitments without adequate budgetary provision. This is necessary to prevent the accumulation of new pending bills while the County progressively settles verified historical obligations.

2.1.10.3 Sector Achievements in the FY 2025/26

The Department of Finance and Economic Planning strengthened County's planning, budgeting, financial management, monitoring and accountability systems. Key planning instruments prepared include the Annual Development Plan 2026/2027 and County Debt Management Strategy, while the CIDP III and County Strategic Plan Mid-Term Reviews were



undertaken.

Project monitoring and accountability were strengthened through establishment of a County Project Database and operationalization of Project Management Committees for 10 projects. The Department also enhanced public participation in County planning and budgeting processes and coordinated preparation of key FY 2025/2026 budget documents, including the CBROP, MTEF, Program -Based Budget, Appropriation Bills and supplementary budgets.

Financial accountability was further strengthened through preparation of financial statements, internal audit services, procurement planning and compliance with the PFM Act, regulations and financial policies. The Department reported 100 percent compliance with the Public Procurement and Disposal Act, 2015, and undertook staff capacity-building initiatives. Collectively, these interventions strengthened the County's planning and budgeting framework, financial governance, project oversight, public participation and evidence-based decision-making.

2.1.10.4 Sector Challenges

The department recorded the following challenges

1. Delay in fund disbursement by the exchequer
2. Over-reliance on National Government funding to finance development projects
3. Inadequate technical staff to undertake departmental activities
4. Inadequate funds to enable the department to implement its mandates
5. Data Management: There is a need for better data management systems to support decision-making and track the progress of development projects.
6. Lack of policy to guide; implementation of ward-based projects, Monitoring and Evaluation activities, County statistics management, knowledge management.
7. Lengthy and delayed procurement processes.

2.1.10.5 Committee Observations

1. During the period under review, the County realized Kshs. 16.20 billion against a projected revenue target of Kshs. 17.43 b, representing 92.9 % revenue performance. The Equitable Share remained the most significant and dependable source of revenue, while Own Source Revenue and additional allocations from the National Government and development partners performed below their respective targets.
2. Recurrent expenditure achieved an absorption rate of approximately 96 %, while development expenditure recorded an absorption rate of 57 %.
3. A total of 569 projects were undertaken during FY 2025/2026. Of these, 250 projects were reported as complete, 43 as complete and in use, and 38 as having supplies delivered. A further 66 projects were on-going, while others were at various stages including award, evaluation, site handover, retendering, contract signing and commencement.
4. The County had a total of Kshs. 3.15 billion in pending bills as at 30th June 2026. This debt burden equals 18% of the County's annual budget, indicating severe cash flow problems that negatively affect service delivery and supplier relationships.

2.1.10.6 Committee recommendations

1. **THAT**, the County Treasury should in 60 days after the adoption of this repor, implement a revenue enhancement plan targeting the identified shortfalls in Own Source Revenue (OSR) in compliance with section 157 and 158 of PFMA, 2012. Low absorption of development expenditure
2. **THAT**, the County Treasury should prepare a time-bound recovery plan for development projects, prioritizing projects with available funds, completed procurement processes and those at advanced stages of implementation and each department to submit a project implementation schedule indicating the project status, approved budget, expenditure to date, outstanding commitments and expected completion date within 60 days after the adoption of this report.
3. **THAT**, the County Treasury should prepare and submit to the County Assembly a project completion matrix showing the project name and location, approved cost, expenditure to date, contractor/supplier, implementation status, percentage completion and outstanding balance and Priority should be given to completing ongoing and



substantially completed projects before initiating new projects, particularly where resources are constrained.

4. **THAT**, the County Treasury should revise and rationalize the ADP 2027/2028 project portfolio to ensure that planned projects are commensurate with realistic available resources. Projects should be prioritized using clear criteria, including legal obligations, completion of ongoing projects, expected public benefit, urgency, value for money and availability of financing. The County Treasury is required to identify specific and credible financing sources for projects proposed under the ADP, including National Government allocations, grants, development-partner funding and other lawful sources. Further, the County Treasury to submit a financing-gap mitigation plan showing how the Kshs. 14.6 billion gap will be addressed without creating unsustainable debt or pending bills.

2.1.11 County Public Service Board and County Assembly

2.1.11.1 County Public Service Board

a. Review of the implementation of previous ADP FY 2025/2026

The total budget for County Public Service Board for the financial year 2025/26 was Kshs. 43,403,818 as per the approved First Supplementary budget comprising of a total of Kshs. 39,603,818 Recurrent budget and Kshs. 3,800,000 Development budget.

b. Budget performance

The total budget performance for that financial year was Kshs. 35,137,655 representing 80% budget absorption.

c. Achievements from the previous ADP 2025/2026

1. Developed Schemes of Service for Enforcement and Compliance Officers and Administration Officers.
2. Registered with the Office of the Data Protection Commissioner.
3. Appointment of 682 health personnel on contract.
4. Confirmation of 748 officers.
5. Promotion of 1,318 officers.
6. Re-designation of 131 officers.



7. Converted officers from contract to permanent and pensionable terms.
8. Appointed 235 Casuals who had gone to court on permanent and pensionable terms.
9. Renewed contracts for 731 officers.

d.Challenges experienced in implementing the previous ADP

1. Inadequate policy and legal framework.
2. Inadequate budgetary allocation to achieve sector targets

2.1.11.2 Committee observations

The Committee made the following observations

1. The County Public Service Board recorded a budget absorption rate of 80%, having expended Kshs. 35,137,655 against an approved allocation of Kshs. 43,403,818.
2. The Board identified inadequate budgetary allocation as one of the major constraints to the achievement of its planned targets and consequently limiting the implementation of activities under its Annual Development Plan (ADP) during the previous year. That against an estimated requirement of Kshs. 88 million, the CPSB received funding amounting to Kshs. 43.4 million representing approximately 49% of the required funding.

2.1.11.3 Committee Recommendations

The Committee recommended as follows;

1. **THAT**, the County Public Service Board shall ensure full and timely absorption of its approved budgetary allocation by implementing all planned activities within the respective financial year. The Board should put in place appropriate measures to address any impediments to budget execution and consequently providing a clear basis for any future enhancement of its budgetary allocation

2.1.11.4 County Assembly of Bungoma

The total budget for County Assembly for the Financial Year 2025/26 was Kshs. 1,390,470,295 as per the approved First supplementary budget comprising of a total of Kshs. 1,074,221,694 Recurrent budget and Kshs. 316,248,601 Development budget.

a.Budget performance

The total budget performance for that financial year was Kshs. 1,140,223,203 representing 82% budget absorption.

b.Achievements from the previous ADP

Key achievements in the assembly included the following;

1. Approved 10 Bills, enacted 10 policies, and 5 County budget documents.
2. Considered 20 petitions, and developed five legislative research and policy support documents.
3. Maintained the Hansard system.
4. Constructed a Waiting Bay that is complete and in use thus enhancing customer service.
5. Construction of Speaker`s residence whose status was cited as 95.22% at end of that financial Year.
6. The on-going construction of the Debating chambers whose status was cited as 40.67% at end of that financial Year.

c.Challenges experienced in implementation of previous ADP

During the implementation of the previous annual development plan the following challenges were experienced;

- a) Inadequate budgetary allocations to achieve set targets
- b) Delayed release of funds.

2.1.11.5 Committee Observation

The Committee made the following observations;

- 1) **THAT**, the County Assembly experienced delays in the accessing disbursed funds from the Exchequer, arising from challenges encountered in the transition from cash-basis to accrual-basis accounting and adaptation to the new system of autonomy of County Assemblies

2.1.11.6 Committee Recommendation

The Committee recommended as follows;

1. **THAT**, the Accounting Officer shall ensure that all requisite exchequer requests are prepared and submitted to the Controller of Budget in a timely manner and in accordance with the applicable requirements so as to minimize delays in the disbursement of funds to the County Assembly.

2.1.12 Public Administration and ICT

a. Public Administration

The Public Administration sector had an overall allocation of Ksh. 8,187,776,745, against an expenditure of Ksh. 7,785,272,556, representing an overall absorption of approximately 95%. The expenditure was distributed across the following offices and programmes:

1. Public Service Management and Administration

The programme had an allocation of Ksh. 820,080,001, against expenditure of Ksh. 405,712,568, representing 49% absorption. The expenditure comprised:

- a) General Administration, Planning and Support Services Ksh. 344,421,172;
- b) Governance and Public Relations Ksh. 61,291,396.

2. Office of the County Secretary and County Attorney

The Office had an allocation of Ksh. 7,056,362,932 under the General Administration, Planning and Support Services Programme, against expenditure of Ksh. 7,052,050,849, representing 100% absorption.

2.1.12.1 Achievements for the FY 2025/26

The department achieved the following;

- 1) Provided medical insurance cover to County Government employees.
- 2) Had an engagement of security and cleaning service providers for County offices and other public establishments.
- 3) Facilitated and participated in national commemorative events.
- 4) Supported the operation and administration of ward administration offices.
- 5) Conducted one countywide civic education programme and 18 public consultative forums.
- 6) Undertook payroll cleansing and staff records verification.
- 7) Implemented staff capacity-building initiatives.
- 8) Provided for employee compensation, welfare and related staff support interventions.

3. Office of the County Attorney

The Office had an allocation of Ksh. 83,906,008 under the General Administration, Planning and Support Services Programme, against expenditure of Ksh. 78,181,775, representing 93% absorption.

2.1.12.2 Achievements for the Financial Year 2025/2026

Against the targets approved for the year, the Office recorded the following achievements:

- i. Development of County legislation and subsidiary regulations: of the six pieces of legislation and regulations targeted for the year, the Office finalized four, key among them the Property Hire and Lease Regulations, which now give the County a clear legal framework for managing County property let out or leased to third parties.
- ii. Strategic Plan: the Office developed and adopted its Strategic Plan, setting out its mandate, priorities and direction going forward.
- iii. Legal Compliance Policy: the Office developed a Legal Compliance Policy to guide adherence to applicable laws and regulatory requirements across County departments.
- iv. First ever End of Year Report: the Office produced and presented, on Thursday 3rd September 2026, its first ever Annual Report, covering among other things the litigation



- docket of 28 matters and the contract register of 259 contracts handled during the year.
- v. Staff training and capacity development: eighteen (18) officers were facilitated to attend various trainings, among them the Senior Management Course, customer care and service, supervisory skills development, and professional mediation, at a total cost of Kshs. 2,171,748, geared towards building staff capacity for better service delivery.
 - vi. Beyond these, the Office also continued to discharge its core mandate through contract vetting and monitoring, legal information and records management, and review of existing County laws, among other statutory functions.

4. Office of the Governor and Deputy Governor

The Office had an allocation of Ksh. 227,891,804, against expenditure of Ksh. 209,327,364, representing 92% absorption. The expenditure comprised:

- 1. General Administration, Planning and Support Services – Ksh. 161,669,915;
- 2. Governance and Public Relations – Ksh. 47,657,449.

2.1.12.3 Achievements in 2025/26 ADP

- a. 17 staff were trained against a target of 30.
- b. 4 CBEF forums were held
- c. 18 public consultative meetings were held on leadership and coordination of 24 cabinet meetings were done.
- d. 1 customer and employee satisfaction survey was done.
- e. One event management and protocol of all County officials were facilitated.
- f. 100% comprehensive media coverage of all county events held.
- g. 3 inter-sectoral forums were held.
- h. On chaplaincy services, 12 officers received guiding and counselling against a target of 12.
- i. 1 special programme initiative was undertaken against a target of 8.



2.1.12.4 Challenges

The department reported the following challenges;

1. Lengthy bureaucracy of County funds management.
2. Limited office space. The department operates with inadequate physical infrastructure, such as poorly equipped offices, which hinders the efficiency and morale of the staff.
3. Inadequate budgetary allocation to achieve sector targets.
4. Data Management: There is a need for better data management systems to support decision-making and track the progress of development projects.
5. Lengthy and delayed procurement processes. The Committee noted that this challenge has been reported year in year out.

2.1.12.5 Committee General Observations and recommendations.

a. Committee Observations

1. Most of the programmes outlined in the County Integrated Development Plan III (CIDP III) had not been implemented, particularly those relating to infrastructure development, records management, and human resource management. The Committee expressed concern over the slow implementation of planned programmes, noting that the County is in the final year of implementing CIDP III.
2. The CIDP III had provided for the construction of five (5) ward administration offices every financial year. However, this target has not been achieved yet. The Committee emphasized the need to construct ward offices in this financial year as per the ADP plan.
3. The Committee noted that the operationalization of all devolved units has not been achieved. While Sub-County, Ward, and Village Units had been established, Village Councils are yet to be established.

b. Committee Recommendations

1. **THAT**, the departments under Public Administration and ICT should ensure there's budgetary provision to ensure timely implementation of all outstanding programmes under the County Integrated Development Plan III (CIDP III), particularly those relating to infrastructure development, records management, and human resource management, considering that the County is in the final year of implementation.



2. **THAT**, the Public Administration department should prioritize and ensure the construction of ten (10) ward administration offices as provided for in the CIDP III and the Annual Development Plan to meet the planned targets in the CIDP I, II and III. Further, the department should ensure that there is budgetary provision for this to be implemented.
3. **THAT**, the department of Public Administration should expedite the establishment and operationalization of Village Councils to ensure the full operationalization of all devolved units in accordance with the applicable legal and policy framework.

CHAPTER THREE

3.1 COUNTY STRATEGIC PRIORITIES, PROGRAMMES AND PROJECTS FOR FY 2027/2028

3.1.1 AGRICULTURE, FISHERIES, IRRIGATION AND COOPERATIVE DEVELOPMENT

3.1.1.1 Agriculture and Irrigation

Hon. Speaker

Under the sector of Agriculture and Irrigation, provision has been made in the Annual Development Plan for the following specific allocations: fertilizer under Farm Input Support Programme at Kshs. 378 million; certified maize seed under Farm Input Support Programme at Kshs. 150 million; a potato and sweet potato processing facility at Kshs. 45 million; NAVCDP at Kshs. 152 million; certified avocado seedlings at Kshs. 27 million; crop protection chemicals at Kshs. 25 million; and lime for soil treatment at Kshs. 25 million.

3.1.1.2 Livestock

Under Livestock, provision has been made for the following specific allocations: chicken breeding stock at Kshs. 50 million for 250,000 birds; dairy cattle breeding stock at Kshs. 45 million for 500 cows; dairy goats at Kshs. 18 million for 720 goats; dairy/livestock production inputs and breeds, including rabbits, sheep, pigs, beekeeping equipment and poultry incubators; cattle dip rehabilitation at Kshs. 67.5 million; Artificial Insemination services at Kshs. 18 million; Artificial Insemination and animal breeding centres at Kshs. 30 million; and KeLCoP at Kshs. 37.95 million for promotion of five livestock value chains, farmer grants and training.

3.1.1.3 Fisheries

Under Fisheries, provision has been made for the following specific allocations: fish feeds at Kshs. 26.2 million; fingerlings at Kshs. 15 million; a fish cold storage facility at Kshs. 5 million; an aqua-business market facility at Kshs. 5 million; pond liners at Kshs. 6 million; fishing

equipment at Kshs. 3.6 million; and water testing kits at Kshs. 3 million.

3.1.1.4 Mabanga ATC and AMC

Under Mabanga ATC and AMC, provision has been made for the following specific allocations: under Mabanga ATC, an administration block at Kshs. 8 million, an online knowledge platform at Kshs. 0.3 million, pedigree dairy cows at Kshs. 1.5 million, and a water bottling/juice processing line and other training, demonstration and security facilities at Kshs. 2.5 million.

Under Mabanga AMC planned programmes are; a grain drier at Kshs. 12.5 million, grain drier maintenance at Kshs. 1.15 million, and tractors/implements at Kshs. 22.4 million; with proposed grants consisting of Farm Input Subsidy at Kshs. 425 million, NARIGP/NAVCDP at Kshs. 280 million, and ASDSP II at Kshs. 24.5 million

3.1.1.5 Cooperatives Development

Hon. Speaker.

Provision has been made for the following specific allocations: Cooperative Revolving Fund at 100 million; equipment and machinery, including pulping machines, milk coolers, construction of a milk cooling house, cherry hoppers, and fermentation tanks to cooperative societies in the County at Kshs. 800 million; procurement of certified seeds, 10kgs per society for 50 societies at 5 million; capacity building of cooperatives and extension services at 20 million; installation of CCTV cameras in cooperative societies in all wards at Kshs. 5 million; and the purchase and installation of solar coffee driers in 20 cooperative societies at Kshs. 100 million.

3.1.1.6 Public views

Hon. Speaker.

The public submitted views on the sector as follows:

Farm inputs distribution: The programme is viable but the strategy used by the County is wrong since no cost benefit analysis has ever been done. Free distribution has become a recurrent "must-give" line, promoting dependency; no vetting, monitoring or impact assessment; beneficiaries resell inputs; Kshs. 378 million proposed for basal and topdressing

fertiliser is not sustainable; Kshs. 25 million for lime is questioned; earlier 22,500-farmer subsidy has no impact evidence. Replace free distribution with a targeted e-subsidy/e-voucher across all 45 wards, tied to soil testing, extension and farmer co-contribution,

Webuye Dairy Processing Plant & Chwele Slaughterhouse: Allocate operationalization funds in FY 2027/28; issue dairy cows to farmers to supply the plant; confirm utilities, governance, business plan, standards compliance and Operation and Maintenance before any further capital

Poultry farming: Upscale in the ADP, with survival, utilization, productivity and income tracking by ward, sex, age and disability.

Cattle dips: Not innovative, not cost-effective, not viable as most farmers now spray at home rather than use cattle dips

Fish cold storage: Agriculture to liaise with Trade to allocate rooms inside the modern markets already under construction instead of establishing new ones.

Potato and Sweet Potato Facility: No need in this year; there is no established production base ("where are the potatoes being grown?"). If need be then renovate the existing Matisi facility at a lower cost instead.

Expand youth participation in agribusiness, climate-smart agriculture and productive value chains, with measurable beneficiary, enterprise-survival, productivity and income outcomes.

Strengthen farmer organizations and cooperatives through governance, audits, digital records, aggregation, market contracts, value addition and finance linkages. Publish beneficiary and asset registers and track survival, utilization, productivity and income.

3.1.1.7 Committee observations

Hon. Speaker.

The Sector Committee, upon scrutiny and interrogation of the sector who appeared before it, made the following observations:

The Committee observed that there were no planned programmes for the Financial Year

2027/2028 for cooperative development in the submitted Annual Development Plan (ADP).

The Committee observed that the Department reported an outstanding pending bill amounting to Kshs. 125,682,777. However, the Department had not provided a specific plan for the settlement of the outstanding pending bills in the Financial Year 2027/2028.

The Committee observed that the House approved the Bungoma County Agricultural Institutions Development Bill, which requires an allocation of Kshs. 230 million as initial capital for the development of Agricultural Institutions. However, the required allocation had not been provided for in the Department's planned programmes for the Financial Year 2027/2028.

3.1.1.8 Committee recommendations

Hon. Speaker

Having gone through the Sector Committee report and scrutinized its observations, recommendations, and the public views, the Committee thus made the following recommendations:

1.THAT, the following programmes be incorporated in the Annual Development Plan (ADP) for the Financial Year 2027/2028 under the Cooperative development directorate: a Cooperative revolving fund at Kshs. 100 million ; equipment and machinery (including pulping machines, milk coolers, construction of a milk cooling house, cherry hoppers, and fermentation tanks) to cooperative societies within the County at Kshs. 800 million ; procurement of certified seeds (10kgs per society for 50 societies) at Kshs. 5 million; capacity building of cooperatives and extension services at Kshs.20 million; installation of CCTV cameras in cooperative societies in the County at Kshs. 5 million; and the purchase and installation of solar coffee driers in 20 cooperative societies at Kshs. 100 million. Furthermore, incorporating the public views gathered on cooperatives, these societies must be strictly strengthened through governance, rigorous audits, digital records, aggregation, market contracts, value addition, and finance linkages, alongside publishing beneficiary and asset registers while tracking survival, utilization, productivity, and income.

2. THAT, the Department should plan for the settlement of Kshs. 125,682,777 pending bills in the FY 2027/2028 budget by reduction of some programmes that are not urgent within the Financial Year. In line with public concerns regarding unsustainable recurrent free distributions and unverified projects such as questioning the Kshs. 378 million for basal and topdressing fertilizer and the Kshs. 25 million for lime non-urgent and un-vetted free distribution lines should be scaled down or replaced with targeted e-subsidies to free up fiscal space for clearing these pending bills.

3. THAT, the Department incorporates the development and management of Agricultural Institutions initial capital of Kshs. 230,000,000 in the Annual Development Plan (ADP) for the Financial Year 2027/2028. Reflecting the public views on institutional planning and resource allocation, this development capital must be tied to measurable outcomes, ensuring proper governance, standards compliance, and a clear business plan before any further capital deployment, particularly addressing areas like agricultural training and value addition infrastructure.

3.1.2 Tourism, Environment, Water and Natural Resources

3.1.2.1 Water and Sewerage Development and Management

Hon. Speaker.

The total proposed allocation for all projects and programmes with specified resource requirements under Tourism, Environment, Water and Natural Resources stands at Kshs. 2,265,041,051. Specifically, under Water and Sewerage Development and Management, provision has been made for an allocation of Kshs. 1,009,500,000 for the following planned programmes and targets: acquisition of land for the Matisi/Nabuyole solar power plant; upgrading Matisi/Webuye water schemes to sustainable energy; support to BWASCO; construction and rehabilitation of rural water schemes; strengthening water governance; and protection and solarization of water springs.

3.1.2.2 Protection and Conservation of the Environment

Hon. Speaker.

Under Protection and Conservation of the Environment, provision has been made for an allocation of Kshs. 734,100,000 for the following planned programmes and targets: waste management, including the contracting of markets and towns for waste management; acquisition of landfill land and construction of engineered sanitary landfills; and installation of litter bins and cleaning of storm-water drainage systems.

3.1.2.3 Natural Resources Protection and Management

Under Natural Resources Protection and Management, provision has been made for an allocation of Kshs. 52,000,000 for the following planned programmes and targets: promoting conservation, protection, and sustainable use of natural resources; establishment of a natural-resources database, mapping, and surveying of natural resources; deployment of an automatic weather station as an early-warning system; and afforestation and reforestation targeting the planting and nurturing of 1 million tree seedlings.

3.1.2.4 County Climate Change Management and Development

Hon. Speaker.

Under County Climate Change Management and Development, provision has been made for an allocation of Kshs. 412,441,051 for the following specific allocations: climate-change committees and CCU capacity building at Kshs. 10,000,000; ward-level continuous trainings at Kshs. 9,000,000; climate-risk management framework at Kshs. 1,000,000; greening of institutions at Kshs. 94,769,939; community agriculture/livestock projects at Kshs. 112,251,667; promotion of alternative energy sources at Kshs. 61,806,482; and community bankable water projects at Kshs. 123,612,963.

3.1.2.5 Tourist Product Development, Promotion and Marketing

Under Tourist Product Development, Promotion and Marketing, provision has been made for an allocation of Kshs. 41,000,000 for the following specific allocations: tourism products



identification, profiling, mapping, and digitization at Kshs. 10,000,000; acquisition of tourist sites at Kshs. 1,000,000; participation in MICE/expos and exhibitions at Kshs. 1,000,000; tourism promotion and marketing/signages at Kshs. 5,000,000; annual 4x4 challenge at Kshs. 5,000,000; County Miss Tourism event at Kshs. 8,000,000; hospitality standards and quality surveys at Kshs. 5,000,000; and tourism, arts, and cultural events at Kshs. 6,000,000.

3.1.2.6 General Administration and Support Services

Under General Administration and Support Services, provision has been made for an allocation of Kshs. 16,000,000 for the following specific allocations: Climate Change Policy review at Kshs. 2,000,000; Environment Policy formulation at Kshs. 2,000,000; Tourism Policy formulation at Kshs. 2,000,000; Departmental strategic plan at Kshs. 5,000,000; and celebration of World Days at Kshs. 5,000,000.

3.1.2.7 Proposed Grants

Under proposed grants, the Climate Change Resilience Initiative (CCRI) proposes a grant of Kshs. 412,043,211 aimed at improving community resilience to the impacts of climate change.

3.1.2.8 Public Views

Hon. Speaker

The public submitted views on the sector as follows:

Communities are isolated from project planning; public participation is poor; and outsourcing contractors from outside the wards is killing FLLoCA projects, thus recommending to integrate FLLoCA and all ward climate investments into one County climate results framework showing ward priorities, procurement, beneficiary selection, safeguards, adaptation outcomes, and grievance redress.

Prioritize completion and rehabilitation of the 165 on-going projects, last-mile connections, and source protection before opening new schemes.

Resource the County Risk Management Plan ahead of El Niño rains and other climate-related

risks.

Measure tree survival and restored ecosystems rather than seedlings alone, and integrate solid-waste, wastewater, sanitation, and circular-economy interventions in urban centres and markets.

Harvest rainwater and conserve to protect the underground water table.

3.1.2.9 Committee Observations

Hon. Speaker.

The Sector Committee, upon scrutiny and interrogation of the sector officers who appeared before it, made the following observations:

The Committee observed that the Annual Development Plan (ADP) for the Financial Year 2027/2028 does not provide for specific departmental planned programmes for the department, but instead contains ward-based projects and proposed grants. However, during the Committee's interrogation, the Department submitted a list of departmental planned programmes for incorporation into the ADP for the FY 2027/2028.

The Committee observed that the planned programmes were within the departmental mandate and viable for execution. However, there was no allocation towards Tourism interventions and pollution controls which can raise revenue for the department.

3.2.10 Committee Recommendations

Hon. Speaker.

Having considered the Sector Committee report and scrutinized its observations, recommendations, and the public views, the Committee thus makes the following recommendations:

1.THAT, the Departmental planned programmes submitted to the Committee during interrogation be incorporated into the Annual Development Plan (ADP) for the Financial Year 2027/2028, as they fall within the Department's mandate and are viable for implementation.

Furthermore, incorporating the public views gathered on community participation and project management, FLLOCA and ward climate investments must be integrated into a single results framework to tackle isolation, ensure local procurement, and prioritize the completion and rehabilitation of the 165 on-going projects, source protection, rainwater harvesting, and long-term ecosystem and tree survival tracking.

2. THAT, the Committee approved all the planned programmes for the FY 2027/2028 and recommended the incorporation of tourism-related interventions, pollution control, environmental conservation, and natural resource management programmes within its mandate to develop initiatives that will contribute to revenue generation for the County. Reflecting public concerns regarding urban sustainability and disaster preparedness, these revenue-generating and environmental frameworks must actively integrate solid-waste, wastewater, sanitation, circular-economy interventions, and proper resourcing of the County Risk Management Plan ahead of climate-related risks.

3.1.3 Roads, Transport, Infrastructure and Public Works

3.1.3.1 General Administration Planning and Support Services

Hon. Speaker

Under General Administration Planning and Support Services, the Department intends to prioritize capacity development and motivation where staff will be remunerated at Kshs. 136 million; staff due for promotion will be promoted at Kshs. 2.6 million; 16 staff will be trained on scheme of service approved courses at Kshs. 2.3 million; 20 staff will attend refresher trainings at Kshs. 2 million; 2 technical workshops will be held at Kshs. 4 million; 10 staff will undertake skill development/competence courses at Kshs. 1 million; 100 eligible staff will be sponsored for professional workshops annually at Kshs. 800,000; 20 staff will be sponsored for expert trainings at Kshs. 10 million; and subscription to professional bodies will be done at Kshs. 1.5 million.

Additionally, under office infrastructure, 2 office blocks specifically the roads office in Kanduyi and the Public Works office will be renovated at Kshs. 30 million, and 90% of the Kanduyi office will have security installations at Kshs. 7.5 million. Under administration services, office equipment and furniture requirements will be provided for all offices at Kshs. 2 million, and

office utilities will be delivered to all operational units as per the approved budget at Kshs. 80 million.

Under financial services, planning, and stewardship, completion of infrastructure designs for buildings will be done at Kshs. 10 million; planned projects with approved bills of quantity will be done at Kshs. 5 million; a stakeholder engagement will be held on budget preparation at Kshs. 2.5 million; 4 quarterly project implementation and budget absorption reports will be prepared and disseminated to stakeholders at Kshs. 5 million; and 4 quarterly monitoring and evaluation reports will be developed at Kshs. 4 million.

3.1.3.2 Transport Infrastructure Development and Management

Hon. Speaker.

The department requires a total of Kshs. 1,706,700,000 for its programs, with Transport Infrastructure Development and Management specifically allocated Kshs. 1,630,500,000 (excluding general administration requirements which were lumped together for the whole energy sector).

Under construction of roads, bridges, and drainage works, 5 KMs of urban roads will be upgraded to bitumen at Kshs. 300 million; 10 kilometers of rural roads will be upgraded at Kshs. 400 million; 50 KMs of rural roads will be opened at Kshs. 10 million; a bridge will be constructed at Kshs. 40 million; 9 box culverts (including drifts) will be constructed at Kshs. 12 million; and 0.5 KMs of drainage lines will be constructed at Kshs. 2.5 million.

Under the maintenance of roads, 2 KMs of urban roads will be maintained at Kshs. 30 million; 10 kilometers of rural tarmac roads will be maintained at Kshs. 15 million; 250 KMs of rural unpaved roads will be maintained at Kshs. 700 million; 2 tippers will be acquired at Kshs. 30 million; and 1 grader will be acquired at Kshs. 30 million.

Furthermore, under the rehabilitation of roads, bridges, and drainage works, 1 box culvert will be rehabilitated at Kshs. 10 million, and 0.5 KMs of drainage lines will be rehabilitated at Kshs. 1 million.

3.1.3.3 Building Standards and Quality Assurance

Under Building Standards and Quality Assurance which has a program requirement of Kshs. 1,400,000, 100% of construction sites will be inspected at Kshs. 1 million, and 1 technical audit will be carried out at Kshs. 400,000.

3.1.3.4 Public and Transport Safety

Under Public and Transport Safety, which requires Kshs. 74,800,000, fire risk management will involve installing 3 fire hydrants at Kshs. 30 million and undertaking 9 fire sensitization drills in public institutions at Kshs. 900,000.

Under transport safety, 9 road safety campaigns will be undertaken at Kshs. 900,000; 1 black spot will be transformed to a white spot at Kshs. 15 million; 1 slip lane will be constructed at Kshs. 40 million; 5 KM of pedestrian walkways will be constructed at Kshs. 500,000; and 100% of dilapidated road infrastructure will be rehabilitated at Kshs. 2.5 million.

3.1.3.5 Public Views

Hon. Speaker the public submitted views on the sector as follows:

Prioritize completion of Naitiri–Brigadier and other advanced works, critical bridges, culverts, drifts, drainage, and black-spot treatment before opening new roads, and complete pending roads or fund maintenance of existing roads rather than starting new alignments. In addition, Publish per project: contract value, variations, certificates, payments, completion status, defect-liability period, and maintenance arrangement for all projects undertaken.

Ring-fence routine and periodic maintenance, and introduce performance-based maintenance where feasible.

Climate-screen all roads for floods, erosion, and landslides, and protect drainage outfalls, riparian areas, and slopes.

Strengthen fire and rescue coverage by putting up a fire station in every town.

3.1.3.6 Committee Observations

Hon. Speaker, the Sector Committee, upon interrogation of the department made the following observations:

The Committee observed that the Department had prioritized capacity building for technical officers in the Fire Department at a cost of Kshs. 20 million, yet the existing fire station does not have adequate equipment and facilities.

The Committee observed that there is no provision for policy formulation and review in the Department's programs, despite several functions experiencing implementation challenges due to the absence of clear policy and regulatory guidelines, noting further that the Transport Act, 2015 remains the only identified legislation governing the transport function and has not been fully operationalized due to the absence of requisite regulations and the need for its review.

The Committee observed that the bulk of the Department's budget is allocated to road works and maintenance, with comparatively limited budgetary allocation towards Building Standards and Quality Assurance and Public and Transport Safety, which are also key functions of the Department.

The Committee observed that the Department has proposed the procurement of two (2) tippers and one (1) grader, noting the poor state of the road network across the County and the need for adequate road maintenance equipment to address extensive road maintenance requirements.

The Committee observed that the Department has the highest sum of pending bills, amounting to Kshs. 916.5 million, despite recording an absorption rate of 86% in the Financial Year 2024/2025 and 80% in the Financial Year 2025/2026.

3.1.3.7 Committee Recommendations

Hon. Speaker having gone through the Sector Committee report and considered its observations, recommendations, and the public views, the Committee made the following recommendations:

1.THAT, the Roads Department must provide adequate budgetary allocation for the

procurement of road maintenance equipment specifically an additional four graders and two rollers taking into account the condition and extent of the County road network and the need for effective maintenance across all Sub-Counties, and that the Kshs. 30 million allocated for the renovation of office blocks should instead be redirected to purchase these machines. Furthermore, incorporating the public views gathered on infrastructure development, the department must prioritize the completion of existing works like Naitiri–Brigadier, critical bridges, and black-spot treatments over new alignments, while transparently publishing project contracts, values, and completion statuses.

2.THAT, the Roads Department should include a provision for pending bills amounting to Kshs. 916.5 million, while strengthening project planning, contract management, and expenditure controls to prevent further accumulation of pending bills.

3.THAT, the Roads Department should prioritize the allocation of funds towards equipping and improving the existing fire station specifically the purchase of a 3500–5000 litre fire rescue truck and equipment before allocating substantial resources to capacity-building programs. Reflecting public calls for strengthened safety coverage, this has to go hand-in-hand with expanding fire stations per town and boosting emergency preparedness.

4.THAT, the Roads Department should make provision for the formulation, review, and operationalization of policies, legislation, and regulations necessary for the effective discharge of the Department’s mandate, including the review of the Transport Act, 2015 and the development of the requisite regulations to operationalize the Act. In line with public recommendations on resilience and maintenance, these regulatory frameworks must also institutionalize climate-screening for roads against floods, ring-fenced routine maintenance, and rigorous environmental protection of drainage outfalls and riparian areas.

3.1.4 Education and Vocational Training

3.1.4.1 Program and Sub-Program Planned Targets

Hon. Speaker after removing the Kshs. 1.2 billion for staff remuneration which was noted to be handled under the County Secretary’s office and thus dropped from the Department’s resource requirement the Department of Education requires a total of Kshs. 1,313,360,000 to fully fund all programs under four key functional areas: Early Childhood Development at Kshs.



678,260,000; Training and Skills Development at Kshs. 141,000,000; Education Improvement and Support Services at Kshs. 276,000,000; and General Planning and Administration at Kshs. 213,360,000.

Specifically, the Department plans to implement the following programs and activities: recruit of 195 staff at Kshs. 5.5 million; replace staff who have left service due to natural attrition at Kshs. 150 million; promote of 2,470 staff, teachers, and instructors at Kshs. 20 million; conduct in-service training for 100% of ECDE teachers and VTC instructors (erroneously captured at a cost of Kshs. 2,000,000) and provide training to 24 County HQ staff at a cost of Kshs. 2.1 million; provide furniture, equipment, and office utilities to staff at headquarters and Sub-County offices at Kshs. 4 million and Kshs. 2 million respectively; construct 118 ECDE classrooms at Kshs. 141.6 million alongside 3-door pit latrines and 1 urinal in those classrooms at a cost of Kshs. 47.2 million; establish 9 ECDE centres at Kshs. 90 million; equip 14 ECDE centres with play equipment at Kshs. 10.5 million; equip 20 ECDE centres with furniture (desks, tables, and chairs) at Kshs. 12.54 million; equip 20% of ECDE centres with outdoor fixed equipment at Kshs. 10 million; and construct 2 model ECDE centres at a cost of Kshs. 7 million.

Further provisions include: establishing 2 childcare centres at Kshs. 5 million and equipping them at Kshs. 3 million; integrating Special Needs Education into 100% of ECDEs at Kshs. 4 million; implementing school feeding programs for an anticipated 109,105 learners at a cost of Kshs. 281 million (noting previous unspent balances from FY 2024/25 and FY 2025/26 expected to be rolled over in the first supplementary budget); providing capitation to 109,105 ECDE learners at Kshs. 53 million; procuring hand washing facilities for 118 ECDE centres at Kshs. 1.42 million; constructing 10 VTC workshops at Kshs. 60 million; equipping 10 VTCs at Kshs. 20 million; constructing 5 VTC boarding facilities at Kshs. 5 million; constructing 6 VTC administration blocks at Kshs. 8 million; equipping 2 VTC centres of excellence at Kshs. 20 million; renovating 5 existing VTCs at Kshs. 5 million; developing 1 home craft centre at Kshs. 3 million; providing 100% of ECDE centres and VTC centres with learning materials at Kshs. 10 million and Kshs. 5 million respectively; integrating ICT into 100% of VTCs at Kshs. 2 million; training 100% of ECDE teachers on ICT at Kshs. 2 million; onboarding 20% of ECDE learners into the digital literacy program at Kshs. 2 million; providing tuition subsidies to VTC learners at Kshs. 50 million; providing education support bursaries to 20,000 students across the



County at Kshs. 200 million; implementing Competence-Based Education Training across all VTCs at Kshs. 2 million; supervising and assessing 100% of ECDE centres at Kshs. 2.5 million; and holding 10 education awareness programs at Kshs. 3 million.

Additionally, under the financial services, planning, and stewardship program, the Department plans to undertake activities totaling to Kshs. 27.7 million, including: formulation of 2 policies/Bills (Kshs. 3 million); budget preparation and approvals (Kshs. 6 million); preparation and approval of procurement plans (Kshs. 2.5 million); 4 quarterly project implementation and budget absorption reports (Kshs. 7 million); 4 M&E reports (Kshs. 2.5 million); staff appraisal and audits (Kshs. 2 million); implementation of income-generating activities in VTCs (Kshs. 2 million); and 4 stakeholder engagements and coordination meetings (Kshs. 2 million).

3.1.4.2 Public Views

Hon. Speaker, the public gave views on the sector as follows:

That the department should capture trade payables as part of the programs to fund pending bills in the upcoming CFSP 2027.

Prepare an ECDE/VTC completion and functionality plan for all 85 on-going and 12 stalled projects.

For the establishment of 7 ECDE centres, the public proposed that the County begin with the budget for the 2 model ECDE centres, then roll out County-wide at the ward level only after thorough evaluation for quality and transformative learning, ensuring a model centre is designed as a complete package inclusive of children with special needs, all learning materials and equipment, and a sustainable feeding programme.

Audit VTCs for enrolment, course demand, equipment utilization, staffing, accreditation, and placement, reducing duplication and considering centres of excellence where enrolment is persistently low while protecting viable training access.

Modernize VTC workshops and equipment based on labour-market demand, including digital, construction, automotive, agriculture, renewable energy, and other locally relevant skills, with industry and apprenticeship linkages.

That the County Assembly Budget and Appropriations Committee should allocate full budgets to each ECDE centre and VTC so institutions run their own operations, leaving only monitoring, evaluation, and supervision under the Executive vote.

3.1.4.3 Committee Observations

Hon. Speaker, the Sector Committee, upon scrutiny and interrogation of the sector officers who appeared before it, made the following observations:

That the Department plans to replace teachers who had left service at a cost of Kshs. 150 Million which in the Committee view is too high considering that the said teachers to be replaced had their salaries already in the budget. (that the department should come up with a guide for Career Management for ECDE and Vocational Training Instructors for replacement of Teachers and Instructors who have Exited)

That the Committee observed that there was an error in submission by the Treasury on a planned allocation of Kshs. 2 million for the training of ECDE teachers and VTC instructors (who number over 2,500+), and that the amount was supposed to be Kshs. 20 million instead of Kshs. 2 million as submitted.

That the Committee observed that the Department plans to establish 9 model ECDE centres at Kshs. 90 million translating to 1 such centre per Sub-County which shall feature classrooms, teachers' offices, ablution blocks, play areas, outdoor fixed equipment, and resting areas for learners.

That the Committee observed that digital learning for ECDE learners had not been sufficiently funded, despite a donor, EIDU, having signed an MoU with the County and requiring the County to partner by injecting a substantial amount to fund the program.

That the Committee observed that the Department has not planned for the funding of trade payables/pending bills in this ADP.

3.1.4.4 Committee Recommendations

Hon. Speaker, having gone through the Sector Committee report and scrutinized its observations, recommendations, and the public views, the Committee thus made the following recommendations:

1.THAT, the department should set aside funds for advertisement of posts in the ECDEs as soon as they fall vacant and that they should strictly adhere to procedures when replacing teachers who have exited service due to natural attrition, instead of leaving positions vacant for long.

2.THAT, correction should be done under training to allocate Kshs. 20 million to adequately cover the over 2,500 ECDE teachers and VTC instructors. Furthermore, incorporating public views on project completion and facility planning, the department to establish an explicit completion and functionality plan for all 85 on-going and 12 stalled projects before launching unverified expansion.

3.THAT, the Committee supported the plan to establish 9 model ECDE centres (one in each Sub-County headquarters), as this is a core function of counties under the Constitution of Kenya. Reflecting public recommendations on phased rollouts and comprehensive design, these model hubs should serve as complete packages equipped for special needs, learning materials, and sustainable feeding programs, acting as benchmarks before county-wide ward-level rollouts.

4.THAT, the department should set aside Kshs. 44 million to co-fund the EIDU digital literacy program to strengthen the sustainability of the program. In tandem with public feedback on institutional governance and VTC optimization, the department to also audit VTCs for labor-market alignment, modernize workshops for digital and technical skills, capture trade payables to address pending bills, and explore decentralized operational funding for learning institutions.

3.1.5 Health Services

3.1.5.1 Sector Priority Programs and Projects for the FY 2026/27

Mr. Speaker, Sir, during the 2026/27 financial year, the Department plans to implement



several priority programs and sub-programs. Under Human Resource Management and Development, provisions include: recruiting 200 staff at Kshs. 250 million; remunerating 100% of Community Health Volunteers at Kshs. 95 million; operationalizing 1 transport and mechanical yard at Kshs. 10 million; training 600 health staff on career development skills at Kshs. 6,320,000; training 300 health care workers on specialized courses at Kshs. 5,470,000; acquiring a comprehensive medical cover for staff at Kshs. 299 million; training 3,540 Community Health Volunteers on service delivery at Kshs. 9,720,000; supporting health workers on subscription to professional bodies at Kshs. 1.47 million; facilitating workers to attend professional conferences, workshops, and seminars at Kshs. 4,870,000; training staff due for retirement at Kshs. 1,050,000; and holding County Health Management Team succession meetings targeting 48 sessions at Kshs. 5.3 million.

Under Leadership and Governance, provisions include: operationalizing quarterly reports from hospital management boards and committees of dispensaries and health centres (153 reports) at Kshs. 1 million; holding facilities quarterly management meetings at Kshs. 2 million; holding 24 County Health Management teams meetings at Kshs. 1 million; holding 120 Sub-County Health Management Teams meetings at Kshs. 2.9 million; operationalizing 8 divisions at Kshs. 24 million; establishing 1 complaints handling committee at Kshs. 500,000; preparing 1 risk register at Kshs. 200,000; preparing 1 asset register at Kshs. 300,000; establishing 1 PFM Committee at Kshs. 1 million; and holding 4 meetings to operationalize Sector Working Groups (SWGs) at Kshs. 1 million.

Under Health Outreach and Support Services, provisions include: operationalizing the Office of the Ombudsman at Kshs. 1 million; holding 16 stakeholders meetings at Kshs. 1,940,000; and holding medical camps at Kshs. 1 million, alongside 8 quarterly stakeholder planning meetings at Kshs. 2.5 million.

Under Health Planning, Policy, Resource Mobilization and Health Financial Management, provisions include: reviewing the Sectoral Plan at Kshs. 3 million; formulating draft sector policies, bills, strategies, and guidelines at Kshs. 8 million; signing 2 MOUs at Kshs. 4 million; preparing annual planning and budget documents at Kshs. 3 million; conducting 2 Annual Budget Reviews at Kshs. 500,000; holding 8 quarterly performance review meetings at Kshs. 2,430,000; preparing 1 procurement plan at Kshs. 2 million; conducting 2 reviews of the

procurement plan at Kshs. 500,000; preparing 4 quarterly procurement reports at Kshs. 4 million; engaging probable stakeholders at Kshs. 610,000; auditing maternal and perinatal deaths at Kshs. 200,000; carrying out 44 quarterly facility integrated support supervision activities at Kshs. 2,430,000; facilitating 100 facilities to participate in integrated support supervision at Kshs. 7,290,000; and investigating facility complaints by Health Management Committees at Kshs. 880,000.

Under Health Information System, provisions include: conducting 100% quarterly reviews at Kshs. 500,000; piloting 100% of health facilities at Kshs. 1 million; and undertaking 100% of health facilities using open-source electronic medical records at Kshs. 6 million.

Under Quality Assurance, Research Monitoring and Evaluation, provisions include: ensuring 100% of facilities submit timely and complete reports monthly at Kshs. 2 million; conducting 12% Data Quality Audits at Kshs. 430,000; holding Quarterly Performance Appraisal meetings at Kshs. 900,000; conducting support supervision and mentorship on documentation and reporting at Kshs. 300,000; uploading data into the KHIS 12 times at Kshs. 120,000; conducting 2 M&E TWG meetings at Kshs. 400,000; conducting biannual KQMH in 100 high-volume facilities at Kshs. 1 million; operationalizing functional QIT and WIT in high-volume facilities at Kshs. 2 million; developing 20 MOUs with learning institutions at Kshs. 200,000; conducting annual operational research at Kshs. 2 million; and operationalizing telemedicine centres at Kshs. 5 million.

Under Administration Support Services and Blood Transfusion Services, provisions include: facilitating office utilities at Kshs. 2 million; providing furniture, tools, and ICT equipment at Kshs. 5 million; equipping 60% of facilities with tools at Kshs. 24.3 million; equipping 20% of GOK facilities with electronic medical records at Kshs. 25 million; and acquiring 50% of blood and blood products at Kshs. 2,210,000.

Under Universal Health Care, provisions include: enrolling 415 households with SHA at Kshs. 12 million; training 100% of health care workers on the UHC scheme at Kshs. 2 million; training CHPs at Kshs. 2 million; and registering and enrolling 100% of identified indigents into the UHC scheme at Kshs. 2 million.

Under Health Products and Technologies, 100% provisions are made for: pharmaceuticals at

Kshs. 262,990,000; non-pharmaceuticals at Kshs. 191,100,000; laboratory materials at Kshs. 89.3 million; nutritional materials at Kshs. 57,900,000; radiological products at Kshs. 16,400,000; dental commodities at Kshs. 9,300,000; eye commodities at Kshs. 5,100,000; and renal commodities at Kshs. 16,400,000.

Under other specialized health programs: referral services will acquire 100% specimens at Kshs. 2,430,000; HIV/AIDS will sensitize 100% of health care workers at Kshs. 2,160,000; TB control will train 150 health care workers at Kshs. 3,160,000; malaria control will fumigate 100% of health facilities at Kshs. 30 million; maternal and child equipment will be maintained at Kshs. 200,000; 500 health care providers will be trained on risk communication and community engagement at Kshs. 3.6 million; 25 radio talks will be held at Kshs. 500,000; 10 TV shows will be conducted at Kshs. 700,000; 500 health education sessions will be held at Kshs. 2.5 million; 100 advocacy groups will be engaged at Kshs. 1,200,000; 150 community dialogues on Menstrual Hygiene Management (MHM) will be held at Kshs. 6 million; training 300 staff on MHM will cost Kshs. 3,600,000; girls will receive menstrual hygiene commodities at Kshs. 6,100,000; 30 health staff will be trained on market-based sanitation at Kshs. 750,000; 95% of households will be facilitated with handwashing facilities at Kshs. 1,460,000; and 95% of households will be facilitated to use improved sanitation facilities at Kshs. 13,620,000.

Under School Health, Market Sanitation, and Public Hygiene: 860 ECD centres will be assessed at Kshs. 1,460,000; 860 ECD centres will be equipped with handwashing facilities at Kshs. 2,600,000; maintaining 100% of ECD handwash facilities will cost Kshs. 1,460,000; sensitizing 1,800 ECD teachers on hand washing will cost Kshs. 1,460,000; 45% of family planning commodities will be utilized by adolescents at Kshs. 6,100,000; 8 educational sessions for adolescents in schools will be conducted at Kshs. 4,900,000; a 15% reduction in teenage pregnancy will be pursued at Kshs. 12,200,000; 10 markets will be fumigated at Kshs. 5,830,000; 6 staff quarters will be fumigated at Kshs. 7,290,000; health facilities will be facilitated with waste disposal bins at Kshs. 1,950,000; a food and water quality control laboratory will be set up at Kshs. 300,000; 848 food samples will be collected and tested at Kshs. 6,080,000; 2,000 medical examination certificate books and medical food hygiene books will be acquired at Kshs. 2 million; 100,036 adults will be dewormed at Kshs. 10,200,000; 664,341 school children will be dewormed at Kshs. 6,900,000; 45 county advocacy meetings on



deworming services will be done at Kshs. 4,900,000; 100 public health law books will be purchased at Kshs. 400,000; and chemicals and disinfectants for spraying activities will cost Kshs. 950,000.

Under Disease Surveillance, Neglected Tropical Diseases, Gender Mainstreaming, and World Health Events: 154 emergency teams will be established at Kshs. 5,840,000; disease outbreaks will be investigated and responded to within 48 hours at Kshs. 1 million; 80% of NTD cases treated will be handled at Kshs. 7,600,000; 93 persons will be reached for BCC interventions at Kshs. 1,600,000; 256 technical working group and technical committees' meetings will be conducted at Kshs. 1,200,000; mainstreaming 34 functions into health systems will cost Kshs. 2 million; 900 persons will be treated at Kshs. 5,200,000; 80% requirement of NTD commodities will be procured at Kshs. 5,200,000; fumigation of 20% of institutions will cost Kshs. 5 million; 500 jigger sensitization and training sessions will be held at Kshs. 1,600,000; additional sensitizations and treatments will be held at Kshs. 1,600,000 and Kshs. 1,200,000 respectively; 200 health workers will be sensitized on Gender Based Violence (GBV) at Kshs. 3 million; and designated world health events and awareness days will be supported at Kshs. 1,600,000 each.

Under Health Infrastructure and Sanitation Infrastructure: 10% of sub-county hospitals will be upgraded to level 4 at Kshs. 10 million; radiology units will be established at Kshs. 25 million; 2 dental units will be established in 10 sub-county hospitals at Kshs. 25 million; 4 dispensaries will be upgraded to health centres at Kshs. 36 million; 2 maternity units will be equipped at Kshs. 5 million; 3 laboratories will be constructed and equipped at Kshs. 30 million; a water system will be installed at Kshs. 5 million; 12 modern toilets will be constructed in market places at Kshs. 3,750,000; 2 septic tanks will be constructed at Kshs. 8,820,000; incinerators will be constructed at Kshs. 15 million; and 1 burning chamber will be constructed at Kshs. 15 million.

3.1.5.2 Sector Projects for the FY 2027/28

Hon. Speaker, apart from recurrent planned health activities, the development projects planned for FY 2027/28 include: construction of a Mental Hospital at BCRH for Kshs. 100,000,000; completion of the ICU/Renal Unit at Webuye County Hospital for Kshs. 50,000,000; establishment of an Isolation Centre at Webuye County Hospital for Kshs. 50,000,000;

purchase of ambulances countywide for Kshs. 45,000,000; completion of the Blood Bank at BCRH for Kshs. 10,000,000; construction of an outpatient unit at Kimilili Sub-County Hospital for Kshs. 50,000,000; construction of a maternity unit at Kimilili Sub-County Hospital for Kshs. 50,000,000; construction of a morgue at Kimilili Sub-County Hospital for Kshs. 15,000,000; construction of a morgue at Webuye County Hospital for Kshs. 15,000,000; a 100-bed ward at Webuye County Hospital for Kshs. 100,000,000; fencing of Webuye County Hospital for Kshs. 20,000,000; a new dispensary at Kabengwa Village for Kshs. 3,000,000; a health centre at Sikalame for Kshs. 7,000,000; a maternity wing at Namusasi Dispensary for Kshs. 4,000,000; a health facility/dispensary at Nalondo Village Unit for Kshs. 3,000,000; a new dispensary at Chebich for Kshs. 3,500,000; Lunao Dispensary Phase II for Kshs. 1,899,700; 4-door pit latrines at Kisawayi Dispensary for Kshs. 774,010; a maternity wing at Chemworemwo Dispensary for Kshs. 1,976,240; 9-door pit latrines with urinal at Chebwek Dispensary for Kshs. 1,200,000; a maternity ward at Kang'ang'a Dispensary for Kshs. 1,905,850; a maternity wing at Chebkube Dispensary for Kshs. 1,920,400; a maternity wing and fencing at Lunakwe Dispensary for Kshs. 2,088,310; Bitobo Dispensary for Kshs. 2,898,643; pit latrines and fencing at Namanze Dispensary for Kshs. 992,475; a standard hall at Kamusinde R.C. Dispensary for Kshs. 998,539.60; a male ward at Maeni Dispensary for Kshs. 2,075,240; a maternity wing at Kaptalelio Dispensary for Kshs. 1,790,650; Kipsabula Dispensary for Kshs. 4,222,168; Kapkeke Dispensary for Kshs. 3,748,750; a maternity wing at Kubura Dispensary for Kshs. 1,699,420; a maternity wing at Misikhu Dispensary for Kshs. 1,939,276.40; a maternity wing at Kituni Dispensary for Kshs. 2,053,374; and construction/improvement of Misanga Dispensary for Kshs. 3,000,000.

Additional projects comprise: establishment/improvement of Netima Dispensary at Kshs. 3,000,000; Musakasa/Sirende Dispensary at Kshs. 3,000,000; and a maternity wing at Kakimanyi Dispensary for Kshs. 3,000,000. Expansion works include: Kaptalelio Health Centre at Kshs. 2,000,000; Kimobo Health Facility at Kshs. 7,000,000; Lwakhakha Dispensary at Kshs. 3,500,000; and Mayanja Health Centre at Kshs. 1,000,000. Further allocations cover the upgrade of Kimobo Health Facility to Level 3 (amount not indicated); facelift of Kimilili Level 4 Hospital at Kshs. 30,000,000; proposed extension works for Siritanyi Dispensary at Kshs. 964,120; erection and completion of pit latrines at Mabusi Dispensary for Kshs. 988,760; maternity wards Phase I at Bukokholo Dispensary (amount not indicated); maternity wing and



staff quarters at Chepkutumi Dispensary for Kshs. 4,652,680; maternity wing at Butieli Dispensary for Kshs. 2,805,668.80; Chepkurkur Dispensary for Kshs. 6,856,000; completion of wards at Tuikut Dispensary (amount not indicated); Milimani Dispensary and extension works for Kshs. 2,060,000; completion of maternity wing and 2-door pit latrines at Mayanja Dispensary for Kshs. 2,804,500; renovation of Ng'oli Dispensary for Kshs. 777,620; renovation and completion of Mayanja Dispensary for Kshs. 2,216,772; fencing works at Bitobo Dispensary for Kshs. 974,801.39; and purchase of medical equipment for Mumbule Dispensary in East Sang'alo Ward for Kshs. 1,491,000.

Total resource requirements for the sector stand at Kshs. 6,163,690,000, broken down into curative and rehabilitative health services (Kshs. 2,746,000,000), preventive and promotive health services (Kshs. 348,600,000), and general administration, planning, partnership, and support services (Kshs. 3,069,090,000).

3.1.5.3 Public Views

Hon. Speaker, the public gave views on the sector as follows:

Provide a clearly costed Primary Health Care (PHC) package covering community health personnel, Primary Care Networks, outreach, supervision, disease surveillance, and referral, with measurable ward-level targets.

Complete, equip, and operationalize priority ongoing facilities before starting unnecessary new construction.

Fast track the completion of health projects and equip them.

Build facilities in recognition of Persons with Disabilities (PWD).

Employ a sign language interpreter at health facilities to aid PWDs.

3.1.5.4 Committee Observations

Hon. Speaker, the Sector Committee, upon scrutiny and interrogation of the sector officers who appeared before it, made the following observations:

The Committee observed non-completion of projects, noting that the department rarely completes projects within the financial year in which they are initiated, resulting in a growing backlog of incomplete projects.

The Committee observed that planned projects primarily focus on the construction of Level 2 and Level 3 health facilities, with limited emphasis on equipping and operationalizing existing facilities.

The Committee observed that there is a need to develop a framework of how the department will address each of the challenges identified.

The Committee observed that there is a need to put strategies in place to address each of the emerging issues affecting project implementation and health service delivery.

The Committee observed that the department has outstanding pending bills amounting to Kshs. 419,043,080.41, while the FY 2027/28 Annual Development Plan does not provide a clear plan for their settlement.

3.1.5.5 Committee Recommendations

Hon. Speaker, having gone through the Sector Committee report and scrutinised its observations, recommendations, and the public views, the Committee thus makes the following recommendations:

That the Department should develop and implement a clear project completion plan that prioritizes projects based on their level of completion, strategic importance, available funding, and community needs, ensuring new projects are only initiated after adequate provision has been made for ongoing ones. Furthermore, incorporating public views on project execution, the department must fast-track the completion, equipping, and operationalization of priority ongoing facilities before embarking on new construction.

That the Department should align project timelines with available financial resources and develop realistic implementation schedules to minimize delays, ensuring projects are adequately budgeted for from commencement to completion.

That the Department should establish a robust project monitoring framework with clearly

defined milestones, responsible officers, completion dates, and reporting requirements, backed by regular site inspections and progress reviews to facilitate timely corrective action.

That greater emphasis should be placed on ensuring that completed Level 2 and Level 3 health facilities are fully equipped, staffed, and operational before additional facilities are constructed, linking an equipment and operationalization plan directly to the facility development programme. Reflecting public concerns regarding accessibility and inclusive service delivery, these fully operationalized facilities must explicitly integrate PWD-friendly designs, including physical infrastructure accommodations and the employment of sign language interpreters.

That the Department should establish a mechanism for identifying, documenting, prioritizing, and responding to emerging issues affecting project implementation and health service delivery, assigning each issue a clearly defined action, responsible officer, timeframe, and monitoring indicator.

That the Department should strengthen consultation with facility managers, health workers, local communities, contractors, and other relevant stakeholders during project planning and implementation to capture operational requirements early, support costed PHC packages with ward-level targets, and improve overall sustainability.

That the department should develop and implement a clear and time-bound plan for the settlement of outstanding pending bills amounting to Kshs. 419,043,080.41, making adequate provision in the FY 2027/28 ADP to prioritize long-outstanding obligations while aligning new commitments with available resources to prevent further accumulation.

3.1.6 Trade Energy and Industrialization

3.1.6.1 Trade Planned Programmes in the FY 2027/28

Hon. Speaker under trade and enterprise development, the Department targets the calibration of 87 inspectors' testing equipment at Kshs. 900,000 and the verification and stamping of 2,800 weight and measures equipment at Kshs. 3.4 million. Additionally, the Department plans to sensitize 700 traders Countywide on fair trade practices at a cost of Kshs. 3.5 million, conduct periodic surveillance on counterfeits and contraband goods at Kshs. 4 million, and handle consumer protection complaints through investigations at Kshs. 2 million. To boost enterprise

growth, the Department targets at least 2,600 MSMEs to benefit from revolving trade loan funds by recovering Kshs. 94,000,000, and aims to train approximately 3,200 MSMEs Countywide on sound business operations at a cost of Kshs. 5.7 million.

Further planned activities include participating in the devolution conference to market the County to potential investors at Kshs. 2,400,000, linking 50 MSMEs to potential partners at Kshs. 1,400,000, attending 3 business exhibitions and trade fairs at Kshs. 2.5 million, supporting 15 exhibitors at Kshs. 1.9 million, establishing a business information centre at Kshs. 25 million, and identifying, training, and empowering 50 functional self-help groups at Kshs. 2.3 million.

The Department also plans to conduct an impact assessment on loan management and business operations at Kshs. 2 million, construct at least 110 modern market stalls at a cost of Kshs. 31.7 million, upgrade 3 existing markets at Kshs. 150 million, and set up 3 cold storage facilities at Kshs. 29 million while prioritizing areas based on market potential, value for money, and raw material availability. Finally, the Department targets constituting 10 Market Management and Development Committees at Kshs. 200,000, training 75 of these committees at Kshs. 2.4 million, and constructing 12 bodaboda sheds Countywide at a cost of Kshs. 3.2 million.

3.1.6.2 Energy

Hon. Speaker.

Under energy access and investment, the Department plans to conduct an awareness program on alternative sources of energy at Kshs. 4 million, hold 4 stakeholder meetings on renewable energy at Kshs. 2 million, develop an Energy Master Plan at Kshs. 3 million in consultation with partners, and establish an energy database at Kshs. 1.5 million.

Infrastructure targets involve installing 300 solar street lights Countywide at Kshs. 45 million, installing 200 grid street lights Countywide at Kshs. 20 million, procuring and installing 15 transformers across wards not covered in the first phase of the REREC program at Kshs. 9 million, and installing 18 high flood masts at Kshs. 20 million.

Furthermore, the Department will allocate Kshs. 20 million to procure lighting equipment for repairs, maintain street lights at Kshs. 8,000,000 with a note that additional funds may come



through supplementary budget, and conduct public sensitization on protecting and maintaining functional lighting systems at Kshs. 4,000,000.

It was observed during the review that the payment of electricity expenses for street lights and markets was inadvertently omitted from the departmental wish list and planned targets for energy.

3.1.6.3 Industrialization

Under industrial development, the Department plans to operationalize 1 County Aggregated Industrial Park (CAIP) at Kshs. 50 million, focusing strictly on the completed component given that the project is 59% complete and expected to finish by close of the 2026/2027 financial year. The Department also intends to equip and operationalize 3 out of 18 identified cottage industries across the County at Kshs. 2.5 million to drive employment and local economic development.

Additional industrial targets include holding a value-addition sensitization forum for 600 farmers at Kshs. 3.8 million, profiling and registering 45 Producer Business Groups (PBGs) at Kshs. 1.6 million, strengthening 45 PBGs at Kshs. 2 million, and mapping 10% of resource endowments and investment opportunities at Kshs. 600,000. To fully fund all sector operations, the Department requires a total of Kshs. 470,500,000, split across Trade and Enterprise Development (Kshs. 273,500,000), Energy Access and Investment (Kshs. 136,500,000), and Industrial Development (Kshs. 60,500,000).

3.1.6.4 Public Views

The public provided several key views regarding the sector:

Prioritize the productive use of renewable energy, noting that streetlights and high masts require dedicated energy and maintenance budgets alongside uptime reporting.

Complete and operationalize Kamukuywa Market and the Sang'alo County Aggregated Industrial Park.

Publish transparent trader-allocation criteria, prevent double allocation and political capture,

and provide accessible stalls and services for women, youth, and persons with disabilities.

Ensure every market features water, accessible sanitation, waste management, drainage, lighting, fire safety, childcare considerations, and universal access.

Integrate agricultural aggregation, cold chain, fish, and livestock market needs into existing or planned market spaces to prevent duplication, including the merged fish cold storage.

3.1.6.5 Committee Observations

Hon. Speaker, the Sector Committee made the following observations during its review:

The Department proposes upgrading three markets at Kshs. 150 million and establishing three cold storage facilities at Kshs. 29 million without specifying exact locations or justifications for the cold storage facilities.

The Department plans to install street lights and transformers without budgeting for electricity expenses for street lights and markets, posing a major risk to the long-term sustainability of the infrastructure.

While the Department plans to operationalize the CAIP and three cottage industries, concerns were raised regarding the completion status of the CAIP and the selection criteria used to choose the three cottage industries from the 18 identified countywide.

The Department omitted the settlement of pending bills amounting to Kshs. 149,856,635 from previous financial years within its planned programmes for FY 2027/2028, threatening financial obligations and future project implementation, while noting that spending the entire energy budget on lighting alone is not viable.

3.1.6.6 Committee Recommendations

Hon. Speaker, the Committee made the following recommendations:

1.THAT, the Department should provide the Committee with specific locations, feasibility assessments, and justifications for the proposed cold storage facilities, alongside clearly outlined scopes and implementation timelines for the three market upgrades.

2.THAT, the Committee recommends incorporating electricity bills and other recurrent costs associated with proposed street lighting and market infrastructure into the ADP 2027/2028 to guarantee long-term sustainability and effective operations.

3.THAT, the Department should provide a clear operationalization plan for the CAIP detailing outstanding works and completion timelines, as well as the selection criteria, locations, current status, and expected economic benefits for the three chosen cottage industries.

4.THAT, the Department should plan for the settlement of the pending bills amounting to Kshs. 149,856,635 in the FY 2027/28 budget by reducing non-urgent programmes within the financial year, keeping in mind that spending the entire energy budget on lighting alone is not viable.

5.THAT, incorporating public views on market governance and social inclusion, the Department must publish transparent trader-allocation criteria to prevent undue external influence and double allocation, while ensuring all modernized and upgraded markets feature accessible infrastructure, water, sanitation, waste management, and dedicated stalls for women, youth, and persons with disabilities.

6.THAT, reflecting public recommendations on sustainable infrastructure, the Department must integrate uptime reporting, maintenance budgets, and productive use considerations into its renewable energy and street lighting initiatives, while ensuring agricultural and cold chain needs are fully incorporated into existing market spaces to prevent duplication.

3.1.7 Lands, Urban and Physical Planning and Housing

3.1.7.1 Sector Programmes and Projects for FY 2027/2028

Hon. Speaker, during the 2027/2028 Financial Year, the Department plans to implement several programmes and sub-programmes, which include formulating 1 policy at Kshs. 3 million, providing 100% office utilities to aid in office operations at a cost of Kshs. 25 million, and procuring a motor vehicle and 5 motorcycles for official use at Kshs. 7 million and Kshs. 1.75 million respectively. Additionally, the Department intends to train 50% of the staff at a cost of Kshs. 12.5 million, recruit 10 members of staff at a cost of Kshs. 55 million, and undertake planning and financial management functions such as budget preparation and M&E activities at

a cumulative cost of Kshs. 7.6 million. Sector coordination, including stakeholder engagements and Land Board meetings, is budgeted at Kshs. 3.3 million, while the provision of survey services including establishing a GIS database system/lab is set at Kshs. 36 million. Physical and land use planning activities, covering the valuation roll, review of land use plans, urban area re-planning, and control tools, require Kshs. 13 million, whereas lands administration services such as community sensitization on land consolidation, title deed processing, fencing, and land purchases for go-downs, land banks, dumpsites, and Matulo Airstrip have a cumulative cost requirement of Kshs. 163.5 million. To fully finance and achieve all planned targets, the department requires financial resources in excess of Kshs. 328,450,000.

3.1.7.2 Housing

In Financial Year 2027/2028, the Housing Directorate plans to undertake assessment activities and house inventories at Kshs. 1 million each, renovate and refurbish 30 County residential houses at Kshs. 15 million, and fence 5 more estates within the County at Kshs. 5 million. Further targets include connecting houses and sewer lines, constructing 16 new housing units at Kshs. 50 million, building the County administration block at Kshs. 300 million, and continuing the construction of the Governor's and Deputy Governor's residences at Kshs. 25 million each. The directorate also plans to upgrade 1 slum area under the KISIP grant at approximately Kshs. 297 million, construct 90 houses for vulnerable persons under the social housing scheme at Kshs. 45 million, allocate Kshs. 500 million to the government-funded mortgage scheme for County employees, and spend Kshs. 5.5 million on 9 community sensitization fora for locally available housing construction materials. Under Housing Technology Promotion, the directorate intends to focus on Alternative Building Technology (ABT) through ABT centres and local artisan capacity building at a total cost of Kshs. 27 million, bringing the total resources required for development targets to Kshs. 1.003 billion.

3.1.7.3 Bungoma Municipality

During the 2027/2028 financial year, Bungoma Municipality plans to develop a policy and legal framework for urban areas at Kshs. 4.7 million, manage human resources including training, promotions, and recruiting 3 staff at Kshs. 13 million, and handle planning, financial management, and M&E functions at Kshs. 7.6 million. Sector coordination and stakeholder

engagement are allocated Kshs. 10 million, while urban development planning, financing bill formulation, and zoning plans require Kshs. 16 million. Infrastructure targets include upgrading 20 km of urban roads at Kshs. 400 million, constructing an office block at Kshs. 50 million, building 10 km of pedestrian walkways and bicycle riding lanes at Kshs. 10 million and Kshs. 15 million respectively, establishing and equipping 1 fire station at Kshs. 91.7 million, and connecting at least 20% of residences to piped water and 40% to a sewerage system at Kshs. 66.7 million each. Additional plans feature covering 30% of urban public areas with security lights at Kshs. 23 million, constructing 5 urban sanitation facilities at Kshs. 10 million, building 5 km of storm water drainage at Kshs. 25 million, establishing 1 dumpsite at Kshs. 50 million, a performing arts center at Kshs. 25 million, 2 social/cultural centers at Kshs. 20 million, and a green recreation park at Kshs. 23.3 million. The municipality will also provide garbage collection at Kshs. 60 million, establish 3 designated smoking zones at Kshs. 3 million, plant 500 aesthetic trees at Kshs. 3 million, establish 25 waste collection centers and install waste bins at Kshs. 12 million and Kshs. 20 million respectively, involve 5 CBOs and run youth engagement programs in urban planning at a total of Kshs. 5 million, install a surveillance mechanism in a public space at Kshs. 5 million, and conduct 4 capacity-building forums at Kshs. 10 million, requiring a total resource allocation of Kshs. 1.432 billion.

3.1.7.4 Kimilili Municipality

Hon. Speaker, Kimilili Municipality plans to formulate 1 policy and develop 1 bill at Kshs. 1 million each, provide 100% utilities for recurrent expenses at Kshs. 3.5 million, manage human resources including training 20% of staff, paying professional subscriptions, recruiting 6 staff, and promoting 100% of staff at Kshs. 40.8 million, and undertake M&E, planning documents, budget documents, and stakeholder meetings at a cumulative cost of Kshs. 15.6 million. Furthermore, the municipality will hold capacity-building forums on gender, social inclusion, and stakeholder coordination at Kshs. 6 million. Under urban development, the municipality plans to develop a financing mechanism bill at Kshs. 4 million, implement the National Spatial Plan at Kshs. 5 million, fence 18 acres of public land at Kshs. 3.6 million, and procure land for a dumpsite, cemetery, public park, municipal stadium, and municipal market at respective costs of Kshs. 100 million, Kshs. 60 million, Kshs. 80 million, Kshs. 120 million, and Kshs. 200 million. Together, the two municipalities require combined resources amounting to Kshs. 1.432



billion.

3.1.7.5 Public Views

Hon. Speaker, the public provided the following views regarding the sector:

The increased programmes proposed by the municipalities should be directly linked to the actual functions anticipated to be transferred to them, their legal mandates, institutional capacity, and available resources.

The department to complete and digitize a County public land and property register.

Protect road reserves, riparian areas, catchments, markets, health, and school land from encroachment, specifically citing the Kanduyi petrol station.

Integrate informal-settlement upgrading, drainage, waste management, public space, non-motorized transport, and affordable-housing initiatives.

Audit County housing and public buildings for occupancy, rent, condition, maintenance, safety, and accessibility.

3.1.7.6 Committee Observations

Hon. Speaker, the Sector Committee made the following observations:

The proposed requirements are substantially higher than previous allocations with Lands requiring over Kshs. 328 million, Housing approximately Kshs. 1.003 billion, and Bungoma Municipality approximately Kshs. 1.432 billion raising concerns that ambitious proposals may spread resources too thinly and create incomplete projects.

Some proposed projects lack clear evidence of how they respond to identified needs, beneficiaries, or development priorities, requiring evidence-based justifications.

Proposed staff recruitments in Lands and the municipalities should be subjected to workload analyses, approved staffing establishments, and proof of essential need given recurrent expenditure pressures.

While the proposed GIS laboratory is critical for land administration and revenue enhancement, the requested Kshs. 36 million requires detailed bills of quantities, specifications, and implementation plans to prove adequacy.

Extensive proposals for offices, residences, performing arts centres, and land acquisition carry financial and legal risks and should not proceed without rigorous verification, ownership checks, feasibility studies, and appropriate approvals.

Housing projects require clarification regarding their relationship and non-duplication with the on-going National affordable housing programme.

Unresolved transfers of assets and liabilities from former local authorities and the National Government continue to affect planning and maintenance, representing a major governance issue.

Due to an existing court order concerning the Kanduyi Bus Park project, the committee does not support further expenditure until full compliance and legal clearance are demonstrated.

3.1.7.7 Committee Recommendations

The Committee makes the following recommendations:

1. **THAT**, priority be given to surveying, registration, and titling of County Government land before acquiring additional land, in order to protect existing public land from encroachment and ownership disputes.
2. **THAT**, the proposed purchase of land for Matulo Airstrip be removed from the ADP, subject to confirmation that the National Government has taken responsibility for the project, and the resources redirected to priority County functions.
3. **THAT**, the proposed GIS laboratory be retained as a priority project, but the department must submit detailed specifications, implementation timelines, equipment requirements, and a costed implementation plan to demonstrate adequacy and value for money for the Kshs. 36 million allocation.
4. **THAT**, recruitment of the proposed 10 staff be frozen unless the department demonstrates a genuine staffing gap supported by an approved staff establishment,

workload analysis, and confirmation of available recurrent resources.

5. **THAT**, all pending land use plans be completed, approved, and implemented, with clear information on locations, status, costs, beneficiaries, and outstanding payments.
6. **THAT**, the Department develops a comprehensive County public land register and GIS-based inventory showing all County-owned land, its location, size, ownership status, current use, and encumbrances.
7. **THAT**, incorporating public views on land protection and asset integrity, the Department must complete and digitize the County public-land and property register while aggressively protecting road reserves, riparian areas, catchments, markets, health, and school land from unlawful encroachment, with specific attention directed at addressing issues like the Kanduyi petrol station.
8. **THAT**, reflecting public recommendations on housing and urban development, the Department must conduct a comprehensive audit of all County housing and public buildings to evaluate occupancy, rent collection, physical condition, maintenance needs, safety, and accessibility, while ensuring that informal settlement upgrades, drainage, waste management, and non-motorized transport are fully integrated into municipal plans.

3.1. 8 Gender, Culture and Social Welfare

3.1.8.1 Planned Programmes and Projects for FY 2027/2028

The department of Gender and culture has planned for the following initial programmes: fencing and protection of 40 Bitabicha, Bitosi, and Bilongo sacred sites at an estimated cost of Kshs. 3,000,000; fencing and equipping of the multipurpose hall at an estimated cost of Kshs. 10,000,000; renovation and equipping of 1 library at an estimated cost of Kshs. 3,000,000; and the construction and equipping of 1 center at an estimated cost of Kshs. 10,000,000.

Additional programmes introduced during interrogations include: fencing (concrete wall) and equipping of the multipurpose hall at an estimated cost of Kshs. 50,000,000; Women and Disability Empowerment Funds at Kshs. 20,000,000; construction of a GBV center at Kshs. 5,000,000; construction of a rehabilitation center at Kshs. 50,000,000; drilling of water at Sang'alo cultural center at Kshs. 5,000,000; and the construction of six community houses



(Bukusu, Sabaot, Tachoni, Iteso, and Batura) at Kshs. 6,000,000.

3.1.8.2 Public Views

The public provided the following views on the sector:

1. A Disability Fund allocation of Kshs. 90,881 does not meet the standard set by the County's own PWD forum, which recommended that PWD issues should be recognized and addressed as development issues.

3.1.8.3 Committee Observations

Hon. Speaker, the Sector Committee made the following observations:

1. That additional programmes for the department in the FY 2027/2028 include; fencing (concrete wall) and equipping of the multipurpose hall at an estimated cost of Kshs. 50,000,000, construction of a GBV center at Kshs. 5,000,000; construction of a rehabilitation center at Kshs. 50,000,000; drilling of water at Sang'alo cultural center at Kshs. 5,000,000; construction of six community houses (Bukusu, Sabaot, Tachoni, Iteso, and Batura) at Kshs. 6,000,000 and Women and Disability Empowerment Funds Kshs. 20,000,000

3.1.8.4 committee recommendations

The Committee made the following recommendations:

1. **THAT**, in the FY 2027/2028 allocations for the following be included in the budget ; fencing (concrete wall) and equipping of the multipurpose hall at an estimated cost of Kshs. 50,000,000, construction of a GBV center at Kshs. 5,000,000; construction of a rehabilitation center at Kshs. 50,000,000; drilling of water at Sang'alo cultural center at Kshs. 5,000,000; construction of six community houses (Bukusu, Sabaot, Tachoni, Iteso, and Batura) at Kshs. 6,000,000 and Women and Disability Empowerment Funds Kshs. 20,000,000
2. **THAT**, incorporating public views on social inclusion and youth empowerment, the Department must scale up funding to meet the standards set by the PWD forum, treat

PWD allocations as core development issues, and expand youth programs beyond sports infrastructure to include skills, employment, entrepreneurship, agribusiness, innovation, incubation, and market linkages.

3.1.9 Youth and Sports

3.1.9.1 Strategic Programmes, Priorities and Projects for FY 2027/2028

Hon. Speaker, under sports and talent development and sports infrastructure development, Sub-County Stadia will be constructed and upgraded at Kshs. 100 million. Specific projects to be undertaken include the construction and upgrading of Mayuba, Kolani, and Maraka stadiums at Kshs. 30 million, procuring three acres of land for the Chemoge High Altitude Centre and completing phase II at Kshs. 16 million, and establishing the Tongaren (Ndalu Tabani Ward) sports academy at Kshs. 54 million.

Under sports promotion and support services, the Department plans to engage 1 sports agency at Kshs. 8.3 million, conduct 4 sports personnel trainings at Kshs. 2 million, hold 4 sensitization forums on the role of sports in health at Kshs. 1 million, and organize sports, physical activities, exercises, recreational sports, and competitions at Kshs. 4 million. Additional initiatives include organizing sports events at Kshs. 2 million, organizing 1 marathon at Kshs. 2 million, supporting 10 County sports clubs at Kshs. 1.5 million, training 45 personnel at Kshs. 1 million, recognizing and awarding 50 women and men in sports at Kshs. 2 million, participating in international sports competitions at Kshs. 3 million, undertaking 1 County talent search program at Kshs. 5 million, and establishing sports mentorship programs at Kshs. 3 million.

Under a sensitized and empowered youth, the Department plans to hold 4 youth career empowerment seminars at Kshs. 2 million, hold 10 capacity building forums for youth at Kshs. 5 million, undertake 1 county youth internship program at Kshs. 1 million, establish 1 public-private partnership for youth employment at Kshs. 1 million, undertake 4 interagency drug use control initiatives at Kshs. 1 million, and execute 4 juvenile drug users family intervention programs at Kshs. 1 million. Altogether, the Youth and Sports sector requires Kshs. 134,800,000 to fully finance its projects in the Annual Development Plan for FY 2027/28.



3.1.9.2 Committee Observations

The Sector Committee made the following observations:

1. Youth programmes should be broadened beyond sports infrastructure to encompass skills, employment, entrepreneurship, agribusiness, innovation, access to finance, incubation, and market linkages.
2. The Department prioritized constructing and upgrading Sub-County Stadia at a cost of Kshs. 100 million; however, the Committee observed that two of these stadia—Mayuba and Kolani—are proposed to be constructed within the exact same sub-county (Sirisia Sub-County).
3. The Department of Youth and Sports proposed undertaking four juvenile drug users family intervention programs at Kshs. 1 million, which the Committee observed falls under the mandate of the Gender department and should ideally be undertaken by Gender.

3.1.9.3 Committee Recommendations

Hon. Speaker, the Committee made the following recommendations:

1. **THAT**, the department of Youth and Sports its mandate beyond sports infrastructure to encompass skills, employment, entrepreneurship, agribusiness, innovation, access to finance, incubation, and market linkages.
2. **THAT**, the Department should review the proposed distribution of Sub-County Stadia to ensure equitable geographical distribution across the County.
3. **THAT**, the Department should prioritize the construction of one stadium in Tongaren Sub-County, Ndalul Tabani Ward, where 52 acres of land are available.
4. **THAT**, the proposed programme on undertaking four juvenile drug users family intervention programs at Kshs. 1 million, be correctly aligned in the department of Gender and Culture as it rightfully falls within the department's mandate.

3.1.10 Finance and Economic Planning

3.1.10.1 Strategic Programmes, Priorities and Projects for FY 2027/2028

Under **Economic Planning**, the Department plans to prepare 1 CIDP at Kshs. 50 million, print 5,000 CIDP copies at Kshs. 20 million, prepare 1 ADP at Kshs. 5 million, and hold 1 CADP Public Participation exercise at Kshs. 8 million. Additional plans include reviewing/updating 9 sector plans at Kshs. 20 million, training 7,500 community members on project management at Kshs. 25 million, preparing 5 SDGs status reports at Kshs. 2 million, holding 5 forums on SDGs and the post-2015 development agenda at Kshs. 2 million, and preparing 1 PBB at Kshs. 20 million.

Under **Knowledge Management**, the Department has planned capacity building on knowledge management procedures at Kshs. 2 million, knowledge management campaigns and initiatives at Kshs. 4 million, implementing 4 knowledge retention and transfer initiatives at Kshs. 400,000, publishing 4 knowledge resources at Kshs. 10 million, undertaking 10 knowledge management performance monitoring activities at Kshs. 4 million, and establishing 4 knowledge-sharing networks among communities at Kshs. 10 million.

Under **Statistics**, planned programmes include conducting 1 mini census at Kshs. 5 million, undertaking 1 survey at Kshs. 5 million, and producing 17 annual, quarterly, and monthly statistical publications and reports (such as statistical abstracts) at Kshs. 34 million.

Coordination of Special Purpose Ward-Based Projects for FY 2027/2028 include conducting a project identification exercise at Kshs. 0.5 million, preparing 1 project feasibility report at Kshs. 0.5 million, preparing 1 BoQ preparation report at Kshs. 3 million, preparing 4 project profiling reports at Kshs. 3 million, preparing 4 project supervision reports at Kshs. 1.5 million, and conducting scheme of service trainings at Kshs. 4 million.

Under **Monitoring & Evaluation**, the Department plans to undertake 4 project monitoring activities at Kshs. 8 million, prepare 4 M&E reports at Kshs. 10 million, hold 4 M&E report dissemination meetings at Kshs. 4 million, hold 4 stakeholder meetings on CAMES and other M&E tools at Kshs. 4 million, and hold 4 workshops to input CAMES data at Kshs. 8 million.



Under, **Budgeting** planned programmes include preparing the annual budget document (PBB and itemized) at Kshs. 5 million, preparing 2 supplementary budgets at Kshs. 10 million, uploading 3 annual and supplementary budgets at Kshs. 6 million, preparing 1 County Budget Review and Outlook Paper at Kshs. 2 million, preparing 1 Medium-Term Expenditure Framework at Kshs. 3 million, and preparing 1 County Fiscal Strategy Paper at Kshs. 3 million. Furthermore, it covers undertaking 1 public participation exercise at Kshs. 20 million, preparing 1 budget circular at Kshs. 2 million, and preparing 1 budget implementation guideline document at Kshs. 2 million.

Under County Public Financial Service Management:

1. **Revenue Mobilization:** 100% revenue will be collected, disbursed, and accounted for at Kshs. 5 million.
2. **Accounting Services:** 12 financial reports will be prepared at Kshs. 20 million, and 2 hours of professional trainings will be undertaken at Kshs. 4 million.

Hon. Speaker, under Supply Chain Services, the Department plans to prepare a market survey report at Kshs. 5 million, consolidate 1 procurement plan at Kshs. 6 million, register suppliers/service providers/contractors at Kshs. 3 million, prepare 4 stock take reports at Kshs. 4 million, undertake 3 scheme of service trainings at Kshs. 12 million, and prepare 4 statutory reports for PPRA at Kshs. 4 million.

Under **Audit Services**, the Department plans to generate 4 internal audit reports at Kshs. 1 million, prepare 1 Fiscal Strategy Paper at Kshs. 5 million, formulate 1 Annual Budget at Kshs. 5 million, and prepare 1 Monitoring and Evaluation/budget tracking report at Kshs. 4 million.

3.1.10.2 Public Views

Hon. Speaker, the public submitted the following views ;

1. Prepare stream-by-stream revenue plans with realistic potential, monthly targets, automation, leakage controls, and taxpayer service improvements.
2. Maintain an aged, verified pending-bills register and phased liquidation plan.

3. Regarding M&E and project information, the department should stipulate specific programmes/projects, targets, locations, indicative resource requirements, and responsible departments, subject to fiscal space and technical appraisal.

3.1.10.3 Committee Observations

The Sector Committee made the following observations:

1. The Committee noted that knowledge management is a function under Human Resource Management and therefore does not fall within the mandate of the Finance and Economic Planning Department.
2. The Monitoring and Evaluation and Statistics directorates with planned programmes amounting to Kshs. 36,000,000 and Kshs. 44,000,000 have never submitted any reports to the County Assembly despite receiving budgetary allocations.
3. The Committee observed that some programmes listed under Audit Services—specifically the preparation of 1 Fiscal Strategy Paper at Kshs. 5 million, formulation of 1 Annual Budget at Kshs. 5 million, and preparation of an M&E/Budget Tracking Report at Kshs. 4 million were erroneously captured and do not appropriately fall under the mandate of Audit Services.

3.1.10.4 Committee Recommendations

Hon. Speaker , the Committee makes the following recommendations:

1. **THAT**, the Department of Finance and Economic Planning cease the implementation of the planned Knowledge Management programme for the Financial Year 2027/2028, as Knowledge Management is a Human Resource Management function falling under the mandate of the County Secretary within the Department of Public Administration and ICT.
2. **THAT**, the Department responsible for Public Administration and ICT, through the County Secretary, develop and implement an appropriate Knowledge Management Framework incorporating clear policies, procedures, roles, and responsibilities to ensure the effective capture, preservation, sharing, and utilization of institutional knowledge

within the County Government.

3. **THAT**, in FY 2027/2028, funds will only be allocated to the Monitoring and Evaluation and Statistics directorates after the submission of reports to the County Assembly.
4. **THAT**, the Department of Finance and Economic Planning correctly aligns the programmes under audit services and ensures that programmes planned for FY 2027/2028 directly fall under the directorate's mandate.

3.1.11 Labour Relations, Member Service and Facilities

3.1.11.1 Priority Programs FY 2027/2028 County Public Service Board

Hon. Speaker.

Under **the County Public Service Board's** planned activities and programs for the financial year 2027/2028, human resource management and development includes training 6,000 public officers at Kshs. 5,000,000, effecting 600 promotions at Kshs. 6,000,000, translating 40 personnel to permanent and pensionable terms at Kshs. 2 million, and re-designating 100 personnel at Kshs. 1,000,000.

It also includes achieving a 100% compliance level at Kshs. 1,000,000, sensitizing 100% of HR officers and other public servants at Kshs. 2,000,000, and submitting 100% of wealth declarations at Kshs. 500,000.

Planned programmes under general administration planning and support services include remunerating 17 County public service board staff workers at Kshs. 10,000,000, constructing a 1-storey administrative block building at Kshs. 35,000,000, procuring office operation utilities at Kshs. 1,000,000, and acquiring facilities with adequate reporting tools at Kshs. 2,000,000.

Other planned programmes include equipping 100% of GoK facilities with electronic medical records at Kshs. 2,000,000, establishing management committees in 100% of facilities at Kshs. 1,500,000, holding quarterly management meetings at Kshs. 500,000, developing an annual work plan at Kshs. 1,500,000, and preparing an annual departmental budget at Kshs. 2,000,000. It also includes preparing sector review and outlook performance papers and Annual Development Plans at Kshs. 2,000,000, sector working group MTEF and advocacy



reports with members of the County Assembly at Kshs. 1,000,000 each, preparing budget implementation reports at Kshs. 2,000,000, holding bi-annual performance reviews and appraisals at Kshs. 2,000,000 each, domesticating and formulating 4 policies at Kshs. 3,000,000, and procuring a web-based system at Kshs. 14,500,000.

Governance, ethics, and national values entail conducting sensitization, audits, and evaluations on compliance with Articles 10 and 232 of the Constitution at Kshs. 22,868,000, bringing the department's total resource requirement to Kshs. 130 Million.

3.1.11.2 Committee Observations

The Sector Committee made the following observations:

1. Notwithstanding that staff remuneration is planned and budgeted for under the Office of the County Secretary, the County Public Service Board has similarly made provision for staff remuneration expenditure in its Annual Development Plan, thereby creating a potential overlap in budgeting and expenditure responsibilities.
2. That the Board has planned for the training of the entire Executive workforce comprising over 6,000 employees. Ordinarily, staff training and capacity enhancement are undertaken and budgeted for by the respective County Government Departments, Semi-Autonomous Government Agencies and Municipalities. As such, this approach may result in duplication of training interventions and inefficient utilization of public resources.
3. Delay in completion of the CPSB office block has denied the Board a conducive working space and possible escalation of total contract cost on the project due to inflation.

3.1.11.3 Committee Recommendations

Having gone through the Sector Committee report and considered its observations and recommendations, the Committee thus makes the following recommendations:

1. That the County Public Service Board's Annual Development Plan (ADP) shall be amended to remove provisions for staff remuneration and training since such

expenditure has already been provided for under the Office of the County Secretary and the respective County Government Departments.

2. That the County Public Service Board shall take immediate and appropriate measures to ensure that the construction of its office block is completed, inspected and formally handed over within the approved contractual timelines. The Board should ensure that the facility is thereafter occupied and operationalized without further delay to enhance effective and efficient service delivery.

3.1.11.4 County Assembly

3.1.11.5 Planned Programmes and Projects of ADP FY 2027/2028 (Planned Target)

Hon. Speaker, the County Assembly falls under two broad programs with the following requirements:

- (i) **General Administration, Planning and Support Services:** This includes compensation to Honorable Members and Staff, and operations and maintenance at a total requirement of Kshs. 970,247,699.
- (ii) **Legislation, Oversight and Representation:** This includes processing of Bills, Regulations and Policies, processing of Petitions and Memorandas, approval of budgets, and servicing of Hansard System. The total requirement for this program is Kshs. 196,213,740.

Hon. Speaker, the breakdown of key activities and estimated costs for the programs the County Assembly plans to undertake includes remunerating 100% of MCAs and staff at Kshs. 500 million, supporting capacity development programs for 100% of staff at Kshs. 10 million, training 135 ward staff at Kshs. 2 million, formulating and reviewing 3 HRM policies at Kshs. 3 million, and training 63 County Assembly members at Kshs. 32 million. Furthermore, it covers providing medical cover for 192 MCAs and staff at Kshs. 50 million, procuring 1 general insurance cover at Kshs. 15 million, upgrading the risk-based Teammate Audit Management System at Kshs. 1.5 million, live streaming chamber and committee proceedings at Kshs. 0.3 million, and generating 4 internal audit reports at Kshs. 3 million.

Additional planned allocations include preparing 1 Annual Development Plan at Kshs. 1 million,



preparing 1 Fiscal Strategy paper at Kshs. 1 million, formulating 1 Annual Budget at Kshs. 1 million, preparing 1 monitoring and evaluation/budget tracking report at Kshs. 0.3 million, formulating another Annual Budget at Kshs. 0.5 million, developing 1 legislative sessional report at Kshs. 4 million, developing 1 Annual CASB Report at Kshs. 6 million, and preparing 1 monitoring and evaluation report at Kshs. 0.4 million. The Assembly also plans to procure, install, and maintain 50 CCTV systems at Kshs. 6 million, maintain 1 website at Kshs. 1.5 million, complete 100% of the construction of the administrative office block at Kshs. 9 million, establish 1 media center at Kshs. 2 million, approve 1 budget for utilities and supplies at Kshs. 16 million, and conduct 1 customer satisfaction survey at Kshs. 1 million.

Extensive ICT and infrastructure enhancements are also budgeted, including implementing the Electronic Document Management System at Kshs. 50 million, implementing legislative tracking at Kshs. 50 million, developing an e-library at Kshs. 150 million, automating security management at Kshs. 84.72 million, establishing a data center at Kshs. 24 million, acquiring audio editing software at Kshs. 10 million, installing a live streaming system at Kshs. 5 million, implementing an ERP system at Kshs. 50 million, acquiring a new Hansard system at Kshs. 50 million, automating the parliamentary bell at Kshs. 10 million, and acquiring data analytics software at Kshs. 20 million.

Further planned programmes comprise installing waste bins and establishing waste disposal partnerships with licensed service providers at Kshs. 2 million, disposing of obsolete electronics through a certified recycler at Kshs. 2.5 million, solarizing Assembly premises at Kshs. 10 million, establishing an archival center at Kshs. 10 million, approving 10 bills at Kshs. 8 million, regularizing 10 bills at Kshs. 5.6 million, enacting 10 policies at Kshs. 5.6 million, considering and approving 5 County budgets at Kshs. 15 million, considering 20 petitions at Kshs. 10 million, and servicing 1 Hansard system at Kshs. 37.5 million.

Finally, the County Assembly has allocated resources for conducting 25 committee fact findings at Kshs. 5 million, developing 5 legislation research and policy supports at Kshs. 7 million, considering and approving 5 county budgets at Kshs. 20 million, considering 8 memoranda, petitions, and written representations at Kshs. 9 million, holding 10 public participation forums at Kshs. 16 million, and conducting 4 Bunge Mashinani events at Kshs. 3 million, bringing the

cumulative total requirement for these activities to Kshs. 1,166.46 million.

3.1.11.6 Committee Observations

The Sector Committee made the following observations:

1. That the County Treasury tampered with the initial planned targets for the County Assembly Annual Development Plan (ADP).
2. That a number of motor vehicles in the County Assembly were procured in 2013 and are currently in a dilapidated state, hence the need for their replacement.
3. That there have been noticeable delays in the completion of the County Assembly Debating Chambers and the Speaker's Residence.
4. That there is no provision for the purchase of office furniture for Ward Offices, which are currently in a sorry state.
5. That the County Assembly requires a massive upgrade of its ICT infrastructure, which has not been fully catered for in the current ADP.
6. That the equipping of the Gymnasium and Restaurant is ongoing, arising from recommendations contained in the recent sector Committee's recommendations in the benchmarking report.
7. That the current ADP has not made any provision for the Staff Car Loan and Mortgage Scheme, which requires enhancement and has a cumulative allocation to date standing at Kshs. 314,606,924.

3.1.11.7 Committee Recommendations

The Committee makes the following recommendations:

1. **THAT**, the County Treasury shall compile and present the County Assembly's Annual Development Plan (ADP) exactly as submitted by the County Assembly without alteration, omission or unauthorized variation and in accordance with the approved planning and budgeting framework.
2. **THAT**, the County Assembly Service Board shall prioritize the acquisition of new motor vehicles and the disposal of its dilapidated fleet, noting that a majority of the existing

fleet was procured in 2013. The disposal shall be undertaken in accordance with applicable government policy on motor vehicle disposal, including the prescribed age and mileage thresholds as contained in Section 53 of the Public Procurement and Asset Disposal Act and the County Assembly of Bungoma Fleet Management Policy.

3. **THAT**, the County Assembly Service Board shall urgently engage the project contractor and other relevant stakeholders and institute appropriate measures to ensure the timely completion and operationalization of the County Assembly Debating Chambers and the Speaker's Residence within the approved contractual timelines.
4. **THAT**, the Annual Development Plan (ADP) shall be amended to provide for the acquisition and provision of adequate furniture for Ward Offices to facilitate effective service delivery and operations.
5. **THAT**, the allocation for the upgrading of ICT infrastructure shall be enhanced to Kshs. 300 million to facilitate the phased transition of the County Assembly into a paperless institution and in line with the assessment and recommendations of the Commission on Revenue Allocation (CRA).
6. **THAT**, the County Assembly Service Board shall continuously enhance Members' welfare by providing and maintaining adequate wellness, fitness, recreational, and other related facilities, and incorporate such interventions in the upcoming CFSP and annual budget.
7. **THAT**, the Annual Development Plan (ADP) shall be amended to provide an additional Kshs. 100 million towards the enhancement of the Staff Car Loan and Mortgage Scheme, with a view to improving access to the facility by eligible staff.

3.1.12 Public Administration and ICT

3.1.12.1 Strategic Priorities, Planned Programmes and Projects for ADP FY 2027/28

Hon. Speaker, during the 2027/28 financial year, the Department of Public Administration and ICT plans to implement several core programs and sub-programs. Under General Administration Services, the plans include formulating 2 policies, bills, and regulations at Kshs. 2 million, conducting 1 customer satisfaction survey at Kshs. 2 million, conducting 1 employee satisfaction survey at Kshs. 2 million, achieving a 100% target for cleaning and security services



at Kshs. 80 million, and procuring 1 staff bus and van at Kshs. 6 million.

Under Civic Education and Outreach Services, the department plans to undertake 45 civic education programs and public participation at Kshs. 20 million and Kshs. 30 million respectively, alongside the commemoration of 3 National events at Kshs. 18 million. Under Organizational Transformation, plans involve procuring 4 plots for the construction of ward administration offices at Kshs. 4 million, constructing 4 ward offices at Kshs. 40 million, and constructing 1 sub-County administration office at a cost of Kshs. 15 million.

Under the Office of the Governor and Deputy Governor, planned activities for Ethics and Integrity include conducting 4 trainings on ethics and integrity at Kshs. 2 million, holding 4 fora on ethics and integrity at Kshs. 2 million, operationalizing 1 County anti-corruption unit at Kshs. 5 million, and ensuring 100% of employees file wealth declaration forms at Kshs. 400,000. Under Governance, planned programs include 4 intergovernmental engagements, 4 quality assurance compliance audits at a cost of Kshs. 1 million, 2 intergovernmental meetings at a cost of Kshs. 2 million, 2 inter-sectoral forums to be held at a cost of Kshs. 2 million, 24 cabinet meetings, special programs initiatives, 4 CBEF fora, and Service Delivery Unit services. Under Conflict Management and Peace Building, plans involve operationalizing 1 County Conflict Management and Peace Building unit at Kshs. 3 million and undertaking peace initiatives in volatile regions or communities at Kshs. 3 million.

The Office of the County Attorney has strategic priorities for the financial year 2027/28 that including the digitization of the litigation database at a cost of Kshs. 20 million, recruitment of legal officers at Kshs. 2.1 million, a legal compliance audit of the County at Kshs. 10 million, and legislative drafting.

Hon. Speaker, the Office of the County Secretary and Head of Public Service plans to undertake activities categorized under employees filing wealth declaration forms, which include conducting 4 quality assurance compliance audits at Kshs. 1 million, holding 2 intergovernmental meetings at Kshs. 2 million, and holding 4 inter-sectoral forums at a cost of Kshs. 2 million. Under Human Resource Management, plans involve training 100% of employees at a cost of Kshs. 10 million, upgrading the human resource management system by

70% at Kshs. 3 million, and payroll management. Under Records Management and Development, the office plans to upgrade the records management system by 70% at a cost of Kshs. 5 million.

3.1.12.2 Public Views

Hon. Speaker , public views on staffing and payroll propose that the government undertake a staff establishment and skills audit, clean payroll records, and prioritize critical technical and frontline gaps through lawful redeployment and targeted recruitment.

3.1.12.3 Committee Observations

Hon. Speaker,after reviewing the proposed Annual Development Plan for FY 2027/28, the Committee made the following general observations:

1. The Committee noted that the proposed procurement of one (1) staff bus and one (1) van at a cost of Kshs. 6 million features funds that are not sufficient.
2. The Committee observed that the proposed programmes for FY 2027/28 did not provide a clear plan towards the settlement of outstanding pending bills amounting to Kshs. 992.6 million.
3. No specific programmes have been proposed under the Information and Communication Technology (ICT) department for FY 2027/28.
4. The Committee observed that the allocation for cleaning and security services had increased from Kshs. 60 million to Kshs. 80 million.
5. The Committee further noted that the allocation for the commemoration of national events has been increased from Kshs. 9 million to Kshs. 18 million.
6. The Department of Public Administration proposed the procurement of 4 plots for the construction of ward offices at a cost of Kshs. 4 million, whereas the Committee noted that the Lawrence Sifuna task force report on Government land revealed that there is adequate public land available for development.



3.1.12.4 Committee Recommendations

The Committee makes the following recommendations:

1. **THAT**, the department should prioritize the procurement of one (1) van with the proposed allocation since the funding would be insufficient to procure both a van and a bus.
2. **THAT**, the County Executive Committee Member for Public Administration, in consultation with the relevant departments, should develop and submit a clear, time-bound plan for the settlement of outstanding pending bills amounting to Kshs. 992.6 million, including proposed funding sources and annual settlement targets.
3. **THAT**, the Committee recommends that the Department of Information Communication Technology should have a substantive directorate for ICT and Records Management since the department has faced challenges in planning, budgeting, and implementation of its programmes.
4. **THAT**, on security services, the Committee recommends that the department utilizes the services of County enforcement officers for the provision of security services to key County Government facilities, implemented gradually starting with vital offices.
5. **THAT**, the commemoration of national events should be maintained at the current Kshs. 9 million until justification for the increase to Kshs. 18 million is produced by the department.
6. **THAT**, the Department of Public Administration and ICT should drop the procurement of 4 pieces of land at a cost of Kshs. 4 million and use available public land instead, and the Committee further recommends that the Committee on Implementation follows up on the implementation of the recommendations made in the report.
7. **THAT**, incorporating public views on staffing and payroll, the County Government shall undertake a comprehensive staff establishment and skills audit, clean payroll records, and prioritize critical technical and frontline gaps through lawful redeployment and targeted recruitment.



CHAPTER FOUR

4.1 Resource requirement and implementation framework

This chapter presents a summary of resource requirement by sector, implementation framework institutional framework and risk management strategy by sector and program.

Total resource requirement for the County is Kshs. 32,371,580,905 against a resource envelop of Kshs. 17,720,108,427 leaving a gap of Kshs. 14,651,472,478.

Breakdown per department is as below;

Program	Amount (Kshs.)
Agriculture, Rural and Urban Development	3,365,249,750
Kimilili Municipality	1,432,000,000
Bungoma Municipality	1,302,000,000
Energy, Infrastructure and ICT	2,725,400,000
General Economic and Commercial Affairs	411,670,000
Health	6,163,690,000
Education	2,508,620,000
Public Administration	11,136,607,944
Recreation, Culture and Social Protection	361,700,000
Environmental Protection, Water and Natural Resources	2,964,643,211
Total	32,371,580,905

4.2 Revenue projections

This section identifies revenue streams for the County and uses the current streams to project the revenues. The projection will be done in reference to relevant documents such as the County Finance Act, County Allocation of Revenue Act (CARA), Budget Policy Statement (BPS), the County Fiscal Strategy Paper (CFSP), approved budget, among others



Revenue streams	Projection Amount 2027/28
Equitable Share +Own source Revenue	
Equitable Share	12,581,536,486.05
Own source	2,850,012,705.75
Conditional Grants from National Government Revenue	329,329,912.80
Equalization Fund	-
Conditional allocations to County Governments from Loans and Grants from Development Partners	2,288,559,235.20
Loans	-
Others (County Funds)	-
TOTAL Projected Revenue	17,720,108,427

4.3 Pending bills

The County had a total of Kshs. 3.15 b in pending bills as at 30th June 2026. This debt burden equals 18% of the County's annual budget, indicating severe cash flow problems that negatively affect service delivery and supplier relationships.

Breakdown per sector is as shown in the table below.

Sector/program me	Contract amount (Kshs.)	Outstanding balance (Kshs.)
Roads, Infrastructure and Public Works	916,468,234.00	916,468,233.61
County Secretary	705,299,399.00	705,299,399.04
Health & Sanitation	419,043,080.00	419,043,080.41
County Attorney	241,553,137.20	241,553,137.20
Public Service Management and Administration	154,124,626.70	154,124,626.70
Education and VTC	126,839,310.81	126,839,310.81
Lands	119,755,638. 01	119,755,637.70

Trade, Energy and Industrialization	118,406,213.00	118,406,213.46
Water and Natural resources	110,468,159.28	110,468,159.28
Agriculture, Livestock, Fisheries, Irrigation and Cooperatives	83,109,872.00	83,109,872.00
Governor's Office	45,823,023.00	45,823,023.00
Finance and E. Planning	36,713,670.25	36,713,670.25
Youth and Sports	23,697,168.05	23,697,168.05
Environment and Tourism	20,799,642.58	20,799,642.58
Gender and Culture	10,111,744.00	10,111,744.10
Housing	7,685,740.70	7,685,740.70
CPSB	7,145,920.00	7,145,920.00
Bungoma Municipality	0.00	
Kimilili municipality	0.00	
Total	3,147,044,578.89	3,147,044,578.89

CHAPTER FIVE

5.1 MONITORING, EVALUATION AND REPORTING

This presents a Monitoring, Evaluation and Reporting mechanisms of the programs in the ADP 2027/28

5.1.1 Introduction

During the 2025/2026 financial year, monitoring and evaluation of projects was undertaken in the County albeit in a limited scope. The main activity undertaken was field visits for monitoring and evaluation projects data collection followed by report writing. In the first quarters of the year, the ward level officers continued to supply data on projects status but the directorate of monitoring only managed to undertake one field visits in the year towards the end of the last quarter of the financial year. In the process of the field monitoring visits, evaluation was also conducted based on the project completion and commissioning progress. The monitoring and evaluation committees remain as established in the County monitoring and evaluation policy though they were relatively inactive with the directorate of monitoring and evaluation taking lead in the year under review. Two monitoring and evaluation focal persons appointed earlier in the FLOCCA program and KDSP II underwent some training under the support of those program respectively

5.1.2 County Monitoring and Evaluation Directorate

There is an established County Monitoring and Evaluation Directorate domiciled in the department of Finance and Economic planning. The directorate is a unit responsible for coordination and provision of leadership of all monitoring and evaluation activities in the County and is headed by a Director. The directorate's specific functions include:

- i. Providing leadership in Development of Monitoring and Evaluation indicator frameworks for measurement of performance in the CIDP
- ii. Coordinating on regular basis timely collection of field data of projects and programs implementation to verify progress against performance targets and extent to which projects' objectives are being met
- iii. Preparation of timely M&E reports capturing achievements against performance targets in user friendly formats.



- iv. Convening County monitoring and evaluation committee meetings to review projects and programs performance
- v. Maintaining a database/stock taking of all the programs and projects undertaken by various sectors and funded by the County Government and other donor agencies.
- vi. Mapping all projects on an electronic platform to provide a dashboard for quick overview of projects status and performance
- vii. Providing technical support to County Government departments and non- state actors on monitoring and evaluation matters.
- viii. Developing success stories and documentaries reflecting the impacts of the implemented projects in transformation of beneficiary and community lives.

5.1.3 Ward Monitoring and Evaluation Committee

This comprises of ward administrator, the designated ward monitoring and evaluation officer (ward Development Fund officer) and heads of departments at Ward level. The committee is headed by the Ward administrator.

The committee collects data on sectors project implementation progress and status on monthly basis and submitting their report to the Sub County monitoring and evaluation committee and copying to the M & E directorate.

5.1.4 Sub-County Monitoring and Evaluation Committee

This comprises of the Sub-county administrator, the ward administrator, the designated Sub County monitoring and evaluation officer and heads of departments at Sub- County level. The committee is headed by the sub County administrator.

The committee reviews sectors and ward project implementation progress on quarterly basis and submitting their report to the departmental monitoring and evaluation units and copy to the County M and E directorate.

5.1.5 Departmental Monitoring &Evaluation Committees

These are comprised of the Chief Officer as the head, directors of various units, economist, accountant, supply chain officer, finance officer and designated M&E officers as the secretaries.



The functions of these committees include;

- i. Conducting baseline surveys for input in the CIDP development
- ii. Contributing to the development of the County M&E Implementation Plan, in line with the CIDP.
- iii. Validating data submitted from the sub County monitoring and evaluation committee on M & E activities on projects under implementation.
- iv. Reviewing progress on program and project implementation.
- v. Reporting sector performance to County monitoring and evaluation directorate.

5.1.6 County Monitoring and Evaluation Committee (COMEC)

This committee is headed by the Deputy County Secretary and comprises of all chief officers, Clerk of the County Assembly and chief officer Economic Planning being the secretary to the committee. The main roles of this committee are:

- i. Reviewing monitoring and Evaluation reports in view of planned targets.
- ii. Endorsing M&E reports before submission to the County Executive Committee, constitutional offices and dissemination to other relevant stakeholders.
- iii. Mobilization of additional resources to undertake M&E activities.

5.1.7 County Executive Member (CECM)- Finance and Economic Planning

The CECM Finance and Economic planning roles include:

- i. Receiving recommendations from COMEC for further action.
- ii. Reviewing the reports for County Executive Committee discussion.
- iii. Communicating the resolutions from COMEC to various sectors for action.
- iv. Using the report for non -financial reporting to the national treasury and controller of budget
- v. Sharing the reports with the County Assembly and Auditor General whenever requested.

5.1.8 County Executive Committee

This comprises of the Governor and the County Executive Committee members headed by the

Governor. The main roles include:

- i. Receiving and reviewing reports from CECM Finance.
- ii. Making policy decisions based on the reports and giving direction to the departments on project planning and performance.
- iii. Communicating County development achievements to external agencies including National government and Council of Governors

Despite the establishment of these units, the process of field data collection, reporting, review and projects data capture on to the platform has not been realized effectively partly due to capacity limitation in terms of personnel shortage and financial inadequacies.

5.1.9 Committee Observation

1. The position of deputy County Secretary captured under County Monitoring and Evaluation committee does not exist within the County Government structure.

5.1.10 Committee recommendation

- 1. THAT,** the County Executive Committee member for Finance should revise the Policy on Monitoring and Evaluation to fit within the County Government structure in place currently.

CHAPTER SIX

6.1 COMMITTEE GENERAL OBSERVATIONS AND RECOMMENDATIONS

6.1.1 Committee General Observations

The committee made the following general observations;

1. There is a critical disconnect between financial disbursement figures recorded by the Department of Finance and Economic Planning and the physical performance outcomes reported by the Sector Departments within previous Annual Development Plan (ADP) implementation reports. This results in discrepancies where funds are logged as fully utilized or projects are claimed as "achieved," while departments data reveals incomplete physical deliverables, unverified milestones, and unrecorded pending bills.
2. The total resource requirement for the County is Kshs. 32,371,580,905 against a resource envelop of Kshs. 17,720,108,427 leaving a resource gap of Kshs. 14,651,472,478.
3. Donor and partner funded programs are frequently captured in the County's projected resource envelope within planning documents, yet the implementing sector departments (such as Agriculture and Tourism) fail to submit corresponding status implementation reports. This creates a severe reporting blind spot, where budgeted external funds inflate the perceived resource framework while actual physical progress, fund utilization, and milestone achievements remain entirely untracked and unverified by the County Treasury and respective departments.
4. Past budget cycles have frequently suffered from fiscal over-projections and the inclusion of unbudgeted commitments, which directly drive the accumulation of pending bills.
5. Deviations from approved annual development plans often occur during the execution phase, leading to ad-hoc project implementation, misallocation of funds, and the neglect of core sector targets.
6. Uneven distribution of capital projects and development initiatives across electoral wards violates the core constitutional principles of equity, marginalization redress, and balanced devolution.
7. That achievements submitted by each department were not supported by documentary evidence. Additionally, oversight recommendations issued by Sectoral Committees during



budget and policy scrutiny should not be ignored or unimplemented by the Executive Departments.

8. Contracts for the construction of the Dual Carriage Road and the Misikhu-Brigadier Road are two flagship projects that has the highest pending bills and accumulating the highest penalties to be settled yet there was no plan to settle the same despite Department of Roads, Transport and Public Works issuing conflicting information's regarding the execution of the said projects and the actual works done on the ground.
9. That the cumulative pending bill amount is Kshs. 3,147,044,578.89 and that no plan has been included in the ADP FY 2027/2028 for settlement of the pending obligations to averting legal litigations, reputational damage, and financial distress for contractors.

6.1.2 Committee general recommendations

The committee made the following general recommendations;

1. **THAT**, moving forward the Department of Finance and Economic Planning, in collaboration with respective Sector Departments, institute a sector-treasury reconciliation and verification framework prior to the finalization of any ADP implementation report. This framework shall mandate joint quarterly reviews to cross-examine IFMIS payment schedules against physical project sites, ensuring that no project is classified as an "achieved output" in the ADP progress report unless accompanied by a jointly signed Project Inspection and Completion Certificate supported by verifiable photographic or geostamped evidence.
2. **THAT**, in the subsequent Annual Development Plans, the County Treasury should set realistic resource requirement as over-projections would lead to further accumulation of pending bills.
3. **THAT**, the Department of Finance and Economic Planning to operationalize a mandatory partner reporting and integration protocol requiring all Sector Departments implementing donor- or partner-funded projects to submit formal quarterly status implementation reports. Compliance with this protocol shall be made a strict prerequisite for the approval of subsequent sector budget allocations, ensuring that no external resource envelope is incorporated into the ADP or implementation reports



without verified programmatic milestones and financial accountability from development partners.

4. **THAT** while formulating the County Fiscal Strategy Paper for the next financial year, the County Executive Member for Finance and Economic Planning strictly comply with the approved Annual Development Plan (ADP) for FY 2027/2028 having refined the ADP to capture all observations and recommendations outlined in this report and strictly limit projections to the realistic resource envelope. Additionally, the CECM shall annex to the CFSP a comprehensive, prioritized list of projects aligned strictly with available resources to eliminate unbudgeted commitments and prevent the accumulation of pending bills.
5. **THAT**, the County Executive should implement programs and projects approved in the ADP 2027-2028 and ensure that the said activities are implemented based on the sector priorities.
6. **THAT**, the County Executive should ensure that programs and projects are implemented fairly across all the Wards to ensure holistic development of the County as envisaged under the devolved governance principles.
7. **THAT**, each County department should implement the recommendations of each Sectoral committee as contained in Chapter 2 and 3 of this report on the analysis of the proposed CADP FY 2027-2028 and that in the subsequent CADPs ,achievements should be supported by documentary evidence .
8. **THAT**, the Auditor-General conducts a comprehensive forensic audit on all payments relating to the contracts for the construction of the Dual Carriage Road and the Misikhu-Brigadier Road from inception to date specifically verifying supporting certificates of works, alignment with actual value done, and compliance with the Public Procurement and Asset Disposal Act (PPADA), 2015, to establish fraud, corruption, or financial improprieties pursuant to Section 37 of the Public Audit Act, 2015; identifies officers who directed or approved irregular payments pursuant to Section 9(1)(h) of the PPADA, 2015; and that the County Treasury withholds any further payments under the contracts pending the outcome of the audit, with recommendations for the surcharge of responsible officers for any irregular payments pursuant to Article 226(5) of the Constitution of Kenya, 2010, and reports the audit findings to the County Assembly within a period of ninety (90) days from the adoption of this report.



9. **THAT**, new projects be frozen for FY 2027/2028 and that the funds be utilized to settle cumulative pending bills.

Hon. Speaker.

Pursuant to Article 185(4) of the Constitution and Section 126(3) of the Public Finance Management Act, 2012, the County Assembly adopts the report of the Committee on Finance and Economic Planning and approves the Bungoma County Annual Development Plan for the Financial Year 2027/2028 with the Committee recommendations herein.

Adoption Schedule



Annexures

1. Public participation notice
2. Bungoma County Annual Development Plan FY 2027/2028
3. Public Participation Planning Memo to Clerk.
4. Invitation for sector interrogation
5. Adoption minutes