

COUNTY GOVERNMENT OF BUNGOMA

COUNTY BUDGET REVIEW AND OUTLOOK PAPER

September 2026

©2026 County Budget Review and Outlook Paper (C-BROP)
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Forward

The 2026 County Budget Review and Outlook Paper (CBROP) has been prepared by the County Treasury in accordance with Section 118 of the Public Finance Management (PFM) Act, 2012, and the applicable Regulations. The Paper provides a review of the County Government's fiscal performance for the financial year (FY) 2025/26, assesses compliance with fiscal responsibility principles and the financial objectives set out in the 2026 County Fiscal Strategy Paper (CFSP), and presents updated macroeconomic and fiscal projections to guide preparation of the FY 2027/28 and Medium-Term Budget.

The review of FY 2025/26 indicates that the County operated within a constrained fiscal environment characterized by revenue shortfalls, a high wage bill, delayed disbursement of some conditional grants, and challenges affecting budget implementation. Against a revised total revenue target of Kshs. 17.43 billion, the County realized approximately Kshs. 16.20 billion. Own Source Revenue (OSR), including the Facility Improvement Fund (FIF), amounted to Kshs. 1.73 billion against a target of Kshs. 2.08 billion. Although OSR collection increased by approximately 19.4 per cent compared with FY 2024/25, the shortfall underscores the need to strengthen revenue administration, broaden the revenue base, enhance compliance, and improve the predictability of revenue flows.

Budget implementation was also affected by procurement system challenges, delays in the rollout of planned activities, and the transition to new government operational systems. These constraints contributed to lower development expenditure absorption relative to recurrent expenditure, highlighting the need to improve procurement planning, strengthen project implementation and monitoring, and ensure timely execution of approved programmes. The accumulation of trade payables and pressure from recurrent expenditure further reinforce the importance of prudent cash management, expenditure control, and the prioritization of existing financial obligations.

In the FY 2027/28 and medium-term budget period, the County Government will pursue fiscal consolidation through enhanced domestic revenue mobilization, rationalization of recurrent expenditure, management of the wage bill, and prioritization of pending bills and other verified financial obligations. The County will also strengthen expenditure efficiency through the adoption of Zero-Based Budgeting, enforce approved departmental and sector ceilings, and prioritize the completion of ongoing projects before initiating new ones. These measures are intended to improve budget credibility, create fiscal space for development, and safeguard the delivery of essential public services.

Resource allocation will remain aligned with the Third County Integrated Development Plan (CIDP III), the Fourth Medium-Term Plan (MTP IV) under Vision 2030, and the County's development priorities. Particular attention will be given to agricultural transformation and commercialization, infrastructure development, market access, enterprise development and employment creation, healthcare, education and training, water and sanitation, and climate change management. Sector Working Groups and County Departments and Agencies are expected to ensure that proposed programmes are evidence-based, affordable, results-oriented, and consistent with the approved resource envelope and indicative sector ceilings.

The 2026 CBROP therefore provides an important basis for preparing the 2027 County Fiscal Strategy Paper and the FY 2027/28 and Medium-Term Budget. It calls for disciplined resource allocation, realistic revenue projections, improved budget execution, and stronger accountability in the use of public resources. All departments and stakeholders are urged to adhere to the budget calendar, observe the established sector ceilings, and actively participate in the budget preparation process to ensure that available resources are directed towards priority programmes and improved service delivery for the people of Bungoma County.

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FINANCE AND ECONOMIC PLANNING

ACKNOWLEDGEMENT

The 2026 County Budget Review and Outlook Paper (C-BROP 2026) has been prepared in accordance with the Public Financial Management Act (PFM Act) 2012 and its associated Regulations. This document presents a comprehensive overview of the fiscal outturns for the FY 2025/26, a macroeconomic outlook for the medium term, and establishes Departmental and Sector ceilings for the FY 2027/28 and the Medium-Term Budget period. Additionally, the paper reviews the actual performance outcomes of FY 2025/26, evaluating their impact on compliance with fiscal responsibility principles and the financial objectives set forth in the PFM Act 2012.

C-BROP 2026 serves as the foundational basis for the development of the 2027 County Fiscal Strategy Paper (CFSP 2027), which will elaborate on the specific programs and initiatives to be undertaken during the financial year in alignment with the County Integrated Development Plan (CIDP III), and the Fourth Medium Term Plan of Vision 2030.

The preparation of the 2026 County Budget Review and Outlook Paper (C-BROP 2026) is characterized by a collaborative and consultative approach. This process fostered active involvement from a diverse group of participants, including County Government Departments and Agencies, the County Budget and Economic Forum (CBEF), the County Executive, and other principal stakeholders. Their collective efforts ensured that the document reflected a wide range of perspectives and expertise. The policy direction provided by the County leadership was instrumental in guiding the development of C-BROP 2026. Their strategic vision set the framework within which the document was developed.

Appreciation is also extended to all County Executive Committee Members (CECMs), Chief Officers, Directors, Heads of Units, and the general public for their meaningful contributions and diverse perspectives. Their input played a crucial role in shaping the content and direction of the document. Additionally, the secretariat team from the Directorate of Budget and Planning is acknowledged for their diligent coordination, compilation, and finalization efforts, which were essential in bringing the C-BROP 2026 to completion.

In conclusion, the 2026 C-BROP is intended to serve as a vital reference for Sector Working Groups (SWGs). It will support SWGs in evaluating planned activities and determining priority programs and projects for funding in the FY 2027/28 budget and the Medium-Term Budget. The guidance provided herein aims to ensure effective resource allocation and implementation of impactful initiatives that align with county development priorities.

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ABBREVIATIONS AND ACRONYMS

A-I-A	**Appropriations in Aid**
ASDSP	Agriculture Sector Development Support Programme
CARA	County Allocation of Revenue Act
CBEF	County Budget and Economic Forum
CBIRR	County Budget Implementation Review Report
CDAs	County Departments and Agencies
CECM-F	County Executive Committee Member for Finance
COB	Controller of Budget
COVID-19	Corona Virus Disease 2019
CRF	County Revenue Fund
DANIDA	Danish International Development Agency
ECDE	Early Childhood Development Education
EU	European Union
FY	Financial Year
ICT	Information Communication Technology
IDA	International Development Association
IFMIS	Integrated Financial Management Information System
KDSP	Kenya Devolution Support Programme
Kshs	Kenya Shillings
KUSP	Kenya Urban Support Project
MCA	Member of County Assembly
NARIGP	National Agricultural and Rural Inclusive Growth Project
BWASCO	Bungoma Water Services Company
O&M	Operations and Maintenance
OCoB	Office of the Controller of Budget
OSR	Own Source Revenue
PE	Personnel Emoluments
PFM	Public Finance Management
RMLF	Road Maintenance Levy Fund
SME	Small and Medium Enterprise
SRC	Salaries and Remuneration Commission
UHC	Universal Health Care
UIG	Urban Institutional Grants
WB	World Bank
ZBB	Zero Based Budget

Legal Basis for the County Budget Review and Outlook Paper

The County Budget Review and Outlook Paper (CBROP) is prepared in accordance with section 118 (1) of the Public Finance Management Act, 2012. This legislation requires the County Treasury to prepare the CBROP for each financial year, specifically detailing the following:

- The actual fiscal performance of the county in the previous year, compared with the budget appropriation for that year.
- Updated economic and financial forecasts, including sufficient information to highlight changes from the forecasts presented in the most recent County Fiscal Strategy Paper (CFSP).
- Explanations for any deviations from the financial objectives outlined in the CFSP, together with proposals for addressing such deviations and an estimation of the timeframe required for correction.
- Approval and Publication Process
- Upon submission of the CBROP, the County Executive Committee (CEC) is required to review and approve the document, with or without amendments, within fourteen days.
- Following approval by the CEC, the County Treasury must:
- Submit the CBROP to the County Assembly within seven days of approval.
- Publish and publicize the CBROP not later than fifteen days after the document has been laid before the County Assembly.

In addition to meeting these statutory requirements, the County Budget Review and Outlook Paper also serves as a key instrument for promoting transparency and accountability in the management of public finances. It aligns with the overarching fiscal responsibility principles established in the Public Finance Management Act, ensuring that budgetary allocations and spending patterns adhere to legal thresholds and best practices for sustainable development. By providing a comprehensive analysis of past fiscal performance, updated forecasts, and justifications for any variances from strategic targets, the CBROP guides informed decision-making for both current and future budget cycles, thereby supporting prudent resource allocation and the achievement of the county's development objectives.

Fiscal Responsibility Principles in the Public Finance Management Act

The Constitution and the Public Finance Management (PFM) Act, 2012, provide the framework for the prudent and transparent management of public resources. Section 107(2) of the PFM Act sets out a series of fiscal responsibility principles that guide county governments in achieving sound financial management and accountability.

Development Expenditure Allocation

Over the medium term, county governments are required to allocate a minimum of 30% of their budget to development expenditure. This ensures that a significant portion of resources is directed towards projects and programmes that promote growth and improve the welfare of residents.

Control of Wage and Benefit Expenditure

The expenditure on wages and benefits for public officers must not exceed 35% of the county government's revenue, as prescribed by the regulations. This principle is designed to maintain fiscal discipline and ensure that personnel costs do not crowd out essential services and development initiatives.

Borrowing for Development Purposes

County government borrowings are restricted to financing development expenditure only and must not be used for recurrent expenses. Any borrowing undertaken also requires a guarantee from the National Treasury to safeguard the financial health of the county.

Sustainability of Public Debt

It is essential that public debt and obligations are maintained at sustainable levels. Such sustainability is subject to approval by both the National Parliament and the respective County Assembly, ensuring oversight and responsibility in debt management.

Prudent Management of Fiscal Risks

County governments must manage fiscal risks with caution to avoid disruptions in service delivery and fiscal stability. This involves identifying, assessing, and mitigating potential financial risks in budget planning and execution.

Predictability of Taxation

A reasonable degree of predictability regarding tax rates and tax bases must be maintained. This takes into account any future tax reforms, providing stability for taxpayers and facilitating effective budget planning.

EXECUTIVE SUMMARY

The 2026 County Budget Review and Outlook Paper (CBROP) provides a comprehensive review of the County Government of Bungoma's fiscal performance for FY 2025/26, assesses compliance with fiscal responsibility principles and the financial objectives set out in the 2026 County Fiscal Strategy Paper (CFSP), and presents the updated fiscal outlook and resource allocation framework for FY 2027/28 and the medium term. Prepared in accordance with Section 118 of the Public Finance Management (PFM) Act, 2012, the Paper provides the basis for preparation of the 2027 CFSP and guides the prioritization of programmes and projects within the available resource envelope.

Fiscal Performance for FY 2025/26

The County Government had a revised budget of Kshs. 17.43 billion in FY 2025/26, comprising Kshs. 5.54 billion allocated to development expenditure and Kshs. 11.89 billion to recurrent expenditure. Total revenue receipts amounted to approximately Kshs. 16.20 billion, representing about 93 per cent of the revised revenue target and resulting in a shortfall of Kshs. 1.23 billion. The shortfall was primarily attributable to lower-than-anticipated receipts from conditional grants and Own Source Revenue (OSR), highlighting the County's continued reliance on transfers from the National Government and the need to strengthen domestic revenue mobilization.

Equitable Share remained the principal source of revenue, with receipts of approximately Kshs. 12.52 billion, representing nearly 100 per cent of the revised target. Own Source Revenue, comprising local revenue and the Facility Improvement Fund (FIF), amounted to Kshs. 1.73 billion against a target of Kshs. 2.08 billion, representing achievement of approximately 83 per cent. Despite the shortfall of Kshs. 350.1 million, OSR increased by approximately 19.4 per cent from Kshs. 1.45 billion in FY 2024/25. This improvement reflects progress in revenue collection, while underscoring the need for further reforms to expand the revenue base, strengthen compliance and enforcement, minimize revenue leakages, and improve collection efficiency.

On expenditure, the County recorded approximately Kshs. 11.38 billion in recurrent expenditure and Kshs. 3.14 billion in development expenditure. Recurrent expenditure achieved an absorption rate of approximately 96 per cent, while development expenditure absorption stood at approximately 57 per cent of the approved allocation. The comparatively lower development absorption points to implementation challenges, including procurement system disruptions, delays in the rollout of planned activities, and operational adjustments arising from the introduction of new government systems. These challenges affected the timely implementation of projects and programmes, reinforcing the need for improved procurement planning, timely exchequer releases, stronger project monitoring, and enhanced implementation capacity across County Departments and Agencies.

Macroeconomic Developments and Outlook

Kenya's economy demonstrated resilience amid a challenging global and domestic environment, with real GDP growth reaching 5.3 per cent in the first quarter of 2026, compared with 4.9 per cent in the corresponding quarter of 2025. Economic growth for 2026 is projected at 5.0 per cent, although external pressures, including elevated energy and food prices and global supply-chain disruptions, present downside risks. Overall inflation rose to 6.5 per cent in July 2026 from 4.1 per cent in July 2025, largely reflecting higher energy prices, transport costs, and food prices, but remained within the prevailing inflation target range.

These developments have implications for County fiscal planning, particularly in relation to the cost of service delivery, infrastructure implementation, procurement, and the purchasing power of available resources. The County's medium-term fiscal framework will therefore require realistic revenue projections, prudent expenditure

management, and continued prioritization of programmes with the greatest potential to improve livelihoods and stimulate local economic activity.

Fiscal Policy and Resource Allocation Framework

The County Government will pursue a medium-term fiscal consolidation strategy aimed at strengthening revenue mobilization, containing recurrent expenditure, managing the wage bill, reducing the accumulation of trade payables, and improving the efficiency of public spending. Revenue reforms will focus on broadening the tax base, enhancing taxpayer compliance, strengthening revenue administration and enforcement, and leveraging technology and data analytics to improve collection, transparency, and accountability.

Expenditure reforms will emphasize the rationalization of non-priority recurrent expenditure, enforcement of cash flow and expenditure controls, and prioritization of verified pending bills, statutory deductions, and other financial obligations. The County will progressively entrench Zero-Based Budgeting to ensure that departmental budget proposals are justified by demonstrated needs, programme efficiency, expected outputs, and alignment with County development priorities. Ongoing projects will be prioritized for completion before the initiation of new projects, while Public-Private Partnerships will be explored for suitable commercially viable projects, subject to affordability and prudent management of fiscal risks.

The resource allocation framework for FY 2027/28 and the medium term will be guided by the projected resource envelope and indicative departmental and sector ceilings set out in this Paper. Sector Working Groups and County Departments and Agencies are expected to review their programmes and expenditure proposals rigorously, eliminate inefficient spending, and align allocations with the Third County Integrated Development Plan (CIDP III) and the Fourth Medium-Term Plan (MTP IV) under Vision 2030. Priority areas include agricultural transformation and commercialization, infrastructure development, market access, enterprise development and employment creation, healthcare, education and training, water and sanitation, and climate change management.

Conclusion and Next Steps

The 2026 CBROP underscores the need to strengthen the link between revenue performance, expenditure commitments, and development outcomes. The revenue shortfall, high recurrent expenditure pressures, and relatively low development absorption experienced in FY 2025/26 highlight the importance of credible budgeting, timely implementation, prudent cash management, and effective monitoring of fiscal risks.

I. INTRODUCTION

Objectives of the 2026 County Budget Review and Outlook Paper

1. The 2026 County Budget Review and Outlook Paper (CBROP) provides a comprehensive analysis of the county's fiscal performance during the financial year 2025/26. This review evaluates the extent to which the county adhered to the objectives and principles established in the 2026 County Fiscal Strategy Paper (CFSP) and the requirements of the Public Finance Management (PFM) Act, CAP 412A.

2. In addition to assessing fiscal performance, the CBROP provides updated macroeconomic projections and establishes sector ceilings for both the 2027/28 financial year and the medium-term budget. These projections and ceilings are essential for guiding future budget preparations and resource allocation across county sectors.

3. The document also details any significant variations from the forecasts presented in the 2026 CFSP. The medium-term macroeconomic and fiscal projections outlined in the CBROP have been revised to reflect the actual macroeconomic and fiscal outcomes of FY 2025/26, ensuring that future planning is based on the most current and accurate information available.

The Role of the 2026 BROP in Guiding Future Fiscal Planning

4. The 2026 Budget Review and Outlook Paper (BROP) serves as a foundational document for the development of the 2027 County Fiscal Strategy Paper (CFSP). The 2027 CFSP will provide a detailed account of the progress made in implementing the priority policies and strategies outlined in the Government's Third County Integrated Development Plan (CIDP III). This ensures that all fiscal planning remains closely aligned with the objectives of the Medium-Term Plan IV (MTP IV) under Vision 2030.

5. Furthermore, the preparation of the budget for the financial year 2027/28, as well as the medium-term budget, will be strictly guided by the established Budget Calendar. The timelines set out within this calendar adhere to the provisions of the Public Finance Management (PFM) Act and CAP 412A, ensuring that all budgeting activities are conducted in accordance with legal and regulatory requirements.

6. As required by the PFM Act, CAP 412A, the annual budget process aims to improve the efficiency and effectiveness of revenue mobilization and Government spending to ensure debt sustainability and stimulate economic activity. In this regard, the 2026 CBROP provides sector ceilings which will guide the budget preparation process for the FY 2027/28 and the medium term. The ceilings are based on the overall resource envelope that is informed by the medium-term macro-fiscal projections as presented in Sections III and IV of this document. Sector ceilings in the 2026 C-BROP are aligned to the priorities of the Government that enhance value chain and link to Third County Integrated Development Plan (CIDP III) and ensure alignment with the Medium-Term Plan IV (MTP IV) of Vision 2030.

7. Section II presents a detailed review of the fiscal performance for the financial year 2025/26. This section examines how the county performed in relation to the financial objectives established in the Public Finance Management (PFM) Act, 2012, as well as the targets and priorities set out in the 2026 County Fiscal Strategy Paper (CFSP). The analysis serves to highlight key outcomes and their implications for future financial planning.

8. Section III offers highlights of the macroeconomic developments and outlook. This section sets the context for medium-term planning by outlining major trends and projections in the broader economic environment that may impact on the county's fiscal position and policy direction.

9. Section IV introduces the proposed Resource Allocation Framework. Here, the document details the processes and criteria for distributing resources across sectors, ensuring alignment with established priorities and available fiscal space. Finally, Section V provides the conclusion and outlines the next steps. This section summarizes the main findings and recommendations, setting the stage for the subsequent budget preparation and implementation phases.

II. REVIEW OF FISCAL PERFORMANCE FOR THE FY 2025/26

A. FY 2025/26 Fiscal Performance

10. Article 202 (1) of the Constitution establishes the principle of equitable sharing of revenue raised at the national level between the National and County Governments. This constitutional provision ensures that both tiers of government receive a fair allocation of resources to support their respective functions and responsibilities.

11. Further, Article 202 (2) allows for additional allocations to County Governments from the National Government's share of revenue, which may be provided either conditionally or unconditionally. These allocations supplement the County Governments' finances, enabling them to meet specific obligations and undertake targeted initiatives as determined by the conditions attached.

12. The Constitution also empowers County Governments to mobilize their own revenues. Specifically, Article 209 (3) and (4) grants County Governments the authority to levy property rates and entertainment taxes, as well as impose charges for services delivered to the public. This autonomy supports the counties' financial independence and capacity to fund local development priorities.

13. In terms of borrowing, Article 212 (a) stipulates that County Governments may borrow money, provided they obtain a guarantee from the National Government. Despite this constitutional provision, it is noteworthy that since the inception of devolution, no County Government has utilized this option to raise funds through borrowing.

14. Additionally, Sections 138 and 139 of the Public Finance Management (PFM) Act, 2012, permit County Governments to receive grants from development partners. These grants are intended to finance development projects or support the delivery of essential services within the counties.

a) Transfers to the county in FY 2025/26

15. During the financial year 2025/26, the County Government's primary source of income was Equitable Share, representing 72 per cent of the total revenue. This significant proportion underscores the central role of the Equitable Share in financing county operations and fulfilling statutory obligations.

16. In addition to the Equitable Share, additional allocations from the National Government's share of revenue, as well as proceeds from loans and grants, made up 17 per cent of the overall county revenue. These allocations, both conditional and unconditional, provided essential supplementary funding, enabling the County Government to address specific needs and implement targeted development programmes.

17. Own source of revenue, generated from local taxes, fees, and charges for services rendered, accounted for 12 per cent of the total revenue for the County Government. This component reflects the counties' efforts to enhance financial autonomy and support local priorities through internally generated funds.

18. It is noteworthy that borrowing was not reported as a source of revenue for the County Government in FY 2025/26. Despite constitutional provisions allowing counties to borrow with a National Government guarantee, this avenue remained unutilized during the reporting period.

19. In accordance with the County Allocation of Revenue Act (CARA), 2025 and the County Governments Additional Allocations Act, 2025, the allocation for the County Government amounted to Kshs. 15.34 billion for the FY 2025/26 including balance brought forward for the FY 2024/25 0f Kshs. 686.9 million. Out of which, a total of Kshs. 14.46 billion was disbursed to the County Government as of 30th June 2026, comprising of Equitable Share Kshs. 11.8 billion and additional allocation of Kshs. 1.94 billion as grants from both the national Government and development partners. The disbursement figures indicate that the majority of the funds received by the County Government were from Equitable Share, which highlights the continued dependence on national transfers to sustain county operations. Meanwhile, grants from both the National Government and development partners played a crucial role in supplementing key developmental initiatives and service delivery programs.

Table 1: Sources of Revenue

No	Revenue Source	Budgeted County Government Revenue	Actual Disbursements	Budgeted % of Revenue Target	% of Total Revenue Collected
		A	**B**	**C=B/A**	
	Total Equitable Share	**12,524,956,713**	**12,524,983,259**	**100%**	77.3%
A	Unspent Balance from FY 2024/25			-	
1	Balance at CRF	**685,017,970**	685,017,970	100%	4.2%
2	County Executive Refunds to CRF	**1,884,078**	1,884,078	100%	0.0%
3	County Assembly Refunds to CRF	**-**	26,545	0%	0.0%
B	Equitable Share of Revenue Raised Nationally	**-**	-	0%	0.0%
1	Transfers from Central Government	11,838,054,666	11,838,054,667	100%	73.1%
C	Additional Allocations (National Government)	625,511,033	345,357,044	55%	2.1%
D	Additional Allocations (Development Partners)	2,200,506,069	1,552,452,512	71%	9.6%
E	Ordinary Own Source Revenue (OSR)	683,892,147	557,706,933	82%	3.4%
F	Transfers from Equalisation Fund	-	47,414,988	0%	0.3%
G	Appropriations in Aid	1,393,562,696	1,169,688,194	84%	7.2%
H	FUNDS	4,763,278.00	4,763,278.00	100%	0.0%
Total		**17,433,191,937**	**16,202,366,208**	93%	100%

Source: County Treasury

Revenue Performance

20. During FY 2025/26, the County Government had a total resource envelope of **Kshs. 17.433 billion**, comprising **Kshs. 5.54 billion (32 per cent)** allocated to development expenditure and **Kshs. 11.8 billion (68 per cent)** allocated to recurrent expenditure.

21. The County received **Kshs. 16.202 billion** in total revenue during the year, representing an overall achievement rate of **91 per cent** against the revised revenue estimate of **Kshs. 17.433 billion**. This resulted in a shortfall of **Kshs. 1.231 billion**, equivalent to 7 per cent of the revised target. The shortfall was largely attributable to lower-than-anticipated receipts from conditional grants and own-source revenue.

22. Own-source revenue (OSR), comprising local revenue and the Facility Improvement Fund (FIF), amounted to **Kshs. 1.727 billion**, representing **83 per cent** of the revised target of **Kshs. 2.077 billion**. This performance resulted in a shortfall of **Kshs. 350.1 million**. Nevertheless, OSR increased by **Kshs. 281.0 million**, from **Kshs. 1.446 billion in FY 2024/25 to Kshs. 1.727 billion in FY 2025/26**, representing a growth of approximately **19.4 per cent** as indicated in Table 2.

23. Equitable Share remained the largest source of County revenue, with the County receiving **Kshs. 12.525 billion**, virtually achieving the revised estimate of Kshs. 12.525 billion. Conditional grants amounted to **Kshs. 1.898 billion**, representing **67 per cent** of the revised target of Kshs. 2.826 billion and resulting in a shortfall of **Kshs. 928.2 million**. The County also received **Kshs. 47.4 million** from the Equalisation Fund.

24. Overall, the revenue performance reflects a relatively strong performance in equitable share and an improvement in own-source revenue collection, although the lower-than-targeted conditional grants and own-source revenue collections constrained the County's overall resource envelope. Going forward, the County will continue to strengthen revenue administration, enhance compliance and improve the efficiency of revenue collection while closely monitoring transfers and grants to support the financing of priority programmes and sustainable service delivery.

Table 2: Revenue and Grants FY 2025/26

Revenue Source	Actual 2023/24	Revised Estimates FY 2024/25	Actual FY 2024/25	Revised Estimates FY 2025/26	Actual FY 2025/26	Variance against target (FY 2025/26)	Annual Growth	Annual Growth (%)	Achievement Rate (%)	Percent of Total Revenue
Local Sources	443,505,728	1,042,461,543	485,531,747	683,892,147	557,706,933	-126,185,214	72,175,186	15%	82%	3.40%
Facility Improvement Fund	581,056,822	735,471,646	960,882,044	1,393,562,696	1,169,688,194	-223,874,502	208,806,150	22%	84%	7.20%
Own Source Revenue Sub Total	**1,024,562,550**	**1,777,933,189**	**1,446,413,791**	**2,077,454,843**	**1,727,395,127**	-350,059,716	280,981,336	19%	83%	10.70%
Balance in County Revenue Fund & Commercial Accounts (Fiscal Balances)	56,398,071	47,956,352	47,956,352	4,763,278	4,763,278	0	-43,193,074	-90%	100%	0.00%
Conditional Grants	818,357,439	2,745,898,538	1,497,856,717	2,826,017,102	1,897,809,556	-928,207,546	399,952,839	27%	67%	11.70%
Transfers from Equalisation Fund			0	0	47,414,988	47,414,988	47,414,988	N/A	N/A	0.30%
Equitable Share	10,648,375,217	12,133,676,722	12,133,675,886	12,524,956,713	12,524,983,259	26,546	391,307,373	3%	100%	77.30%
Subtotal	**11,523,130,727**	**14,927,531,612**	**13,679,488,955**	**15,355,737,093**	**14,474,971,082**	-880,766,011	795,482,127	6%	94%	89.30%
TOTAL	**12,547,693,277**	**16,705,464,801**	**15,125,902,746**	**17,433,191,937**	**16,202,366,208**	-1,230,825,729	1,076,463,462	7%	93%	**100%**

Source: County Treasury

25. Grants received amounted to Kshs. 1.94 billion against a revised target of Kshs. 2.82 billion, translating to a shortfall of Kshs. 880.7 million. Out of these, those from development partners amounted to Kshs. 1.552 billion (71%) against a target of Kshs. 2.2 billion while grants from the National Government received were Kshs. 345.3 million (55%) against the target of Kshs. 625.5 million translating to a shortfall of Kshs. 280.1 million. Table 3 analyses the revenue performance for FY 2024/25 and FY 2025/26.

Table 3: County Revenue performance FY 2025/26

No	Revenue Stream	Original Budget	Supplementary Estimates	Annual Targeted Revenue (Kshs.)	Opening Balances ksh	Actual Revenue (Kshs.)	Receivables (shs.)	Total Revenue	Variance (kshs.)	%
				A	B	C	D	E	F=(E-A)	G=E/A %
1	**Exchequer releases**	**11,688,348,752**	**149,705,914**	**12,524,956,713**	**686,928,592**	**11,838,054,667**	**0**	**12,524,983,259**	**26,546**	100%
	Exchequer (Transfer from the central government)	**11,688,348,752**	149,705,914	11,838,054,666		11,838,054,667		11,838,054,667	1	100%
	Equitable share Brought forward		0	685,017,970	685,017,970			685,017,970	0	100%
	County Executive Refunds to CRF			1,884,078	1,884,078			1,884,078	0	100%
	County Assembly Refunds to CRF			0	26,545			26,545	26,545	0%
2	**Own Source Revenue**	**671,202,277**	**12,689,870**	683,892,147	**8,852,545**	**548,854,388**	**0**	**557,706,933**	**-126,185,214**	82%
	AIA	**1,295,070,023**	**98,492,673**	1,393,562,696	**98,492,673**	**1,071,195,521**	**0**	**1,169,688,194**	**-223,874,502**	84%
3	**Transfers from other government agencies**	**2,271,931,538**	**554,085,565**	**2,826,017,103**	**1,057,193,274**	**888,031,271**	**0**	**1,945,224,545**	**-880,792,558**	69%
	SHIF Reimbursement	105,600,000	- 105,600,000	0		0		0	0	0%
	Equalization Fund		0	0		47,414,988.25		47,414,988	47,414,988	0%
	UNFPA	7,400,000		7,400,000		0		0	-7,400,000	0%
	Community Health Promoters	107,400,000	- 107,400,000	0		0		0	0	0%
	Primary Health Care		14,331,000	14,331,000		14,331,000		14,331,000	0	100%
	Industrial Park	133,368,420	71,338,466	204,706,886	204,706,886	0	0	204,706,886	0	100%
	Kenya Agricultural Business Development Project (KABDP)		10,918,919	10,918,919				0	-10,918,919	0%
	Rural Electrification and Renewable Energy Corporation (REREC)	45,000,000	- 45,000,000	0		0		0	0	0%
	Kenya Livestock Commercialization Project (KELCOP)	34,500,000	59,702,157	94,202,157	33,652,157	28,756,313	0	62,408,470	-31,793,687	66%
	Fuel Levy Fund	184,554,999	109,397,072	293,952,071	63,910,688	0		63,910,688	-230,041,383	22%
	UNICEF	1,571,000	-1571000	0		0		0	0	0%
	Danish International Development Agency (DANIDA)	13,698,750	2,503,956	16,202,706	16,202,706		0	16,202,706	0	100%
	National Agricultural Value Chain Development Project (NAVCDP)	151,515,152	80,328,379	231,843,531	593,531	231,055,770	0	231,649,301	-194,230	100%
	Agriculture: World bank Agricultural and Rural growth Projects		391,721	391,721	391,721			391,721	0	100%

No	Revenue Stream	Original Budget	Supplementary Estimates	Annual Targeted Revenue (Kshs.)	Opening Balances ksh	Actual Revenue (Kshs.)	Receivables (shs.)	Total Revenue	Variance (kshs.)	%
				A	B	C	D	E	F=(E-A)	G=E/A %
	Sweden Agricultural Sector Development Sector Development Support Program Programme (ASDSP II)		0	0	0			0	0	0%
	Kenya Devolution Support Programme - Level 1	37,500,000	35737537	73,237,537	328,037	70,503,589		70,831,626	-2,405,911	97%
	Kenya Devolution Support Programme - Level 2	352,500,000	0	352,500,000		107,082,716		107,082,716	-245,417,285	30%
	Urban Support Programme (Development)	100,434,139	6,348	100,440,487	6,348	48,563,061		48,569,409	-51,871,078	48%
	II) Urban Support Programme (Recurrent)	35,000,000	106669	35,106,669	106,669	-	0	106,669	-35,000,000	0%
	III) KISP II (Kenya Informal Settlement Improvement Project)	297,400,190	3,214,080	300,614,270	300,614,270	27,171,140	0	327,785,410	27,171,140	109%
	Finance Locally Led Climate Action Programme (FLLOCA) - Water	11,000,000	-11,000,000	0	0	0		0	0	0%
	Climate change grant	153,488,888	436,680,261	590,169,149	436,680,261	313,152,694	0	749,832,955	159,663,806	127%
	WATER KOICA	500,000,000		500,000,000		0		0	-500,000,000	0%
	FUNDS	**0**	**4,763,278**	**4,763,278**	**4,763,278**	**0**	**0**	**4,763,278**	0	100%
	Trade loan		3,435,064	3,435,064	3,435,064			3,435,064	0	100%
	Women Fund		155,250	155,250	155,250			155,250	0	100%
	Disability		26,511	26,511	26,511			26,511	0	100%
	Youth Fund		25,992	25,992	25,992			25,992	0	100%
	Emergency Fund		365,961	365,961	365,961			365,961	0	100%
	Education Support Scheme Fund		754,500	754,500	754,500			754,500	0	100%
	Total	**15,926,552,590**	**819,737,300**	**17,433,191,938**	**1,856,230,362**	**14,346,135,847**	**0**	**16,202,366,209**	**-1,230,825,729**	93%

Source: County Treasury

a) Equitable Share

26. During FY 2025/26, a total of Kshs. 11.83 billion was allocated to the County Government as equitable share as reflected in the County Allocation of Revenue Act (CARA), 2025, Kshs. 686.9 million as balance brought forward from FY 2024/25. During FY 2025/26, 100 percent of the equitable share was disbursed by the National treasury to the County Government.

Table 4: Total budgeted revenue from the various sources for the FY 2025/26

Receipt/ Expense Item	FY 2025/26		Deviation	% of Utilization
	Kshs	Kshs	Kshs	Kshs
	Target (A)	Actual (B)	C= (B-A)	E=B/A %
RECEIPTS				
Equitable Share B/F	686,902,047	686,902,047	0	100%
Exchequer releases	11,838,054,667	11,838,054,667	0	100%
Proceeds from Domestic and Foreign Grants	2,826,017,102	1,897,809,556	-928,207,546	67%
Transfers from Other Government Entities	0	47,414,988	47,414,988	0%
County Own Generated Receipts	2,077,454,843	1,727,395,127	-350,059,717	83%
Funds	4,763,278	4,763,278	0	100%
Retention	0	0	0	0%
TOTAL	**17,433,191,937**	**16,202,339,663**	-1,230,852,274	93%

Source: County Treasury

b) Additional Allocations

27. In addition to the equitable share, the County Government allocated Kshs. 2.82 billion as Grants from both the national Government and Development partners comprising of Kshs. 1.05 billion as balance brought forward from FY 2024/25 and Kshs. 888.0 million as provided under the County Governments Additional Allocations Act, 2025. As at 30th June 2026, a total of Kshs. 1.94 billion had been transferred to the County Government as additional allocations comprising of the Kshs. 345.3 million from the National government and Kshs. 1.55 billion as transfers from development partners allocation as indicated in table 5 and 6.

Table 5: Budget vs Actual Received

No	Revenue Stream	Actual Amount Received FY 2024/25	Approved Budget Amounts FY 2025/26	Actual Amount Received FY 2025/26	Variance (kshs.)	% Actual Vs Target
		A	B	C	D=C-B	E=C/B
1	**Exchequer releases**	**12,133,675,886**	**12,524,956,713**	**12,524,983,259**	26,546	100%
	Exchequer (Transfer from the central government)	11,170,672,763	11,838,054,666	11,838,054,667	1	100%
	Equitable share Brought forward	963,003,123	685,017,970	685,017,970	0	100%
	County Executive Refunds to CRF		1,884,078	1,884,078	0	100%
	County Assembly Refunds to CRF		0	26,545	26,545	0%
2	**Own Source Revenue**	**485,531,747**	**683,892,147**	**557,706,933**	-126,185,214	82%
	AIA	**960,882,044**	**1,393,562,696**	**1,169,688,194**	-223,874,502	84%
3	**Transfers from other government agencies**	**1,497,856,718**	**2,826,017,103**	**1,945,224,545**	-880,792,558	69%
	SHIF Reimbursement	-	0	0	0	0%
	Equalization Fund		0	47,414,988	47,414,988	0%
	UNFPA		7,400,000	0	-7,400,000	0%
	Community Health Promoters		0	0	0	0%
	Covid 19	150,710			0	0%
	Primary Health Care		14,331,000	14,331,000	0	100%
	Industrial Park	275,285,732	204,706,886	204,706,886	0	100%
	Kenya Agricultural Business Development Project (KABDP)		10,918,919	0	-10,918,919	0%
	Rural Electrification and Renewable Energy Corporation (REREC)		0	0	0	0%

No	Revenue Stream	Actual Amount Received FY 2024/25	Approved Budget Amounts FY 2025/26	Actual Amount Received FY 2025/26	Variance (kshs.)	% Actual Vs Target
		A	**B**	**C**	**D=C-B**	**E=C/B**
	Kenya Livestock Commercialization Project (KELCOP)	59,924,350	94,202,157	62,408,470	-31,793,687	66%
	Fuel Levy Fund	63,910,688	293,952,071	63,910,688	-230,041,383	22%
	UNICEF		0	0	0	0%
	Danish International Development Agency (DANIDA)	31,024,960	16,202,706	16,202,706	0	100%
	National Agricultural Value Chain Development Project (NAVCDP)	193,821,536	231,843,531	231,649,301	-194,230	100%
	Agriculture: World bank Agricultural and Rural growth Projects	391,721	391,721	391,721	0	100%
	Sweden Agricultural Sector Development Sector Development Support Program Programmme (ASDSP II)	5,467	0	0	0	0%
	Kenya Devolution Support Programme - Level 1	6,753,138	73,237,537	70,831,626	-2,405,911	97%
	Kenya Devolution Support Programme - Level 2		352,500,000	107,082,716	-245,417,285	30%
	Urban Support Programme (Development)		100,440,487	48,569,409	-51,871,078	48%
	II) Urban Support Programme (Recurrent)	32,309,300	35,106,669	106,669	-35,000,000	0%
	III) KISP II (Kenya Informal Settlement Improvement Project)	384,831,517	300,614,270	327,785,410	27,171,140	109%
	Finance Locally Led Climate Action Programme (FLLOCA) - Water	22,000,000	0	0	0	0%
	Climate change grant	427,447,599	590,169,149	749,832,955	159,663,806	127%
	WATER KOICA		500,000,000	0	-500,000,000	0%
	FUNDS	**47,956,352**	**4,763,278**	**4,763,278**	0	100%
	Trade loan	12,695,361	3,435,064	3,435,064	0	100%
	Women Fund	820,017	155,250	155,250	0	100%
	Disability		26,511	26,511	0	100%
	Youth Fund		25,992	25,992	0	100%
	Emergency Fund	355,038	365,961	365,961	0	100%
	County Assembly Mortgage	25,328,890			0	0%
	Education Support Scheme Fund	8,757,046	754,500	754,500	0	100%
	Total	**15,125,902,747**	**17,433,191,938**	**16,202,366,209**	**-1,230,825,729**	93%

Table 6: Grants performance FY 2025/26

No	Revenue Stream	Original Budget	Supplementary Estimtes	Annual Targeted Revenue (Kshs.)	Opening Balances ksh	Actual Revenue (Kshs.)	Total Revenue	Variance (kshs.)	%
				A	B	C	D	E=(D-A)	F=D/A %
1	**Conditional Grant-National Government:**	**617,823,419**	**7,687,614**	**625,511,033**	**302,269,731**	**90,502,301**	**392,772,032**	**- 232,739,001**	63%
	SHIF Reimbursement	105,600,000	- 105,600,000	0		0	0	0	0%
	Equalization Fund		0	0		47,414,988.25	47,414,988	47,414,988	0%
	UNFPA	7,400,000		7,400,000		0	0	-7,400,000	0%
	Community Health Promoters	107,400,000	- 107,400,000	0		0	0	0	0%
	Primary Health Care		14,331,000	14,331,000		14,331,000	14,331,000	0	100%
	Industrial Park	133,368,420	71,338,466	204,706,886	204,706,886	0	204,706,886	0	100%
	Kenya Agricultural Business Development Project (KABDP)		10,918,919	10,918,919			0	-10,918,919	0%
	Rural Electrification and Renewable Energy Corporation (REREC)	45,000,000	- 45,000,000	0		0	0	0	0%
	Kenya Livestock Commercialization Project (KELCOP)	34,500,000	59,702,157	94,202,157	33,652,157	28,756,313	62,408,470	-31,793,687	66%
	Fuel Levy Fund	184,554,999	109,397,072	293,952,071	63,910,688	0	63,910,688	-230,041,383	22%
2	**Conditional Grants-Development Partners:**	**1,654,108,119**	**546,397,951**	**2,200,506,070**	**754,923,543**	**797,528,969**	**1,552,452,512**	**- 648,053,558**	71%
	UNICEF	1,571,000	-1571000	0		0	0	0	0%
	Danish International Development Agency (DANIDA)	13,698,750	2,503,956	16,202,706	16,202,706		16,202,706	0	100%
	National Agricultural Value Chain Development Project (NAVCDP)	151,515,152	80,328,379	231,843,531	593,531	231,055,770	231,649,301	-194,230	100%
	Agriculture: World bank Agricultural and Rural growth Projects		391,721	391,721	391,721		391,721	0	100%
	Sweden Agricultural Sector Development Sector Development Support Program Programmme (ASDSP II)		0	0	0		0	0	0%
	Kenya Devolution Support Programme - Level 1	37,500,000	35,737,537	73,237,537	328,037	70,503,589	70,831,626	-2,405,911	97%
	Kenya Devolution Support Programme - Level 2	352,500,000	0	352,500,000		107,082,716	107,082,716	-245,417,285	30%

No	Revenue Stream	Original Budget	Supplementary Estimtes	Annual Targeted Revenue (Kshs.)	Opening Balances ksh	Actual Revenue (Kshs.)	Total Revenue	Variance (kshs.)	%
				A	**B**	**C**	**D**	**E=(D-A)**	**F=D/A %**
	Urban Support Programme (Development)	100,434,139	6,348	100,440,487	6,348	48,563,061	48,569,409	-51,871,078	48%
	II) Urban Support Programme (Recurrent)	35,000,000	106,669	35,106,669	106,669	-	106,669	-35,000,000	0%
	III) KISP II (Kenya Informal Settlement Improvement Project)	297,400,190	3,214,080	300,614,270	300,614,270	27,171,140	327,785,410	27,171,140	109%
	Finance Locally Led Climate Action Programme (FLLOCA) - Water	11,000,000	-11,000,000	0	0	0	0	0	0%
	Climate change grant	153,488,888	436,680,261	590,169,149	436,680,261	313,152,694	749,832,955	159,663,806	127%
	WATER KOICA	500,000,000		500,000,000		0	0	-500,000,000	0%
	Total	**2,271,931,538**	**554,085,565**	**2,826,017,103**	**1,057,193,274**	**888,031,271**	**1,945,224,545**	**- 880,792,558**	69%

c) Own Source Revenue

Performance of Own Source Revenue against the Target

28. During the reporting period, the County collected a total of Kshs.1.72 billion from own source generated revenue, which was 83 per cent of the annual target of Kshs. 2.07 billion. The total local revenue collected was Kshs 557.7 million against a target of Kshs. 683.8 million representing a shortfall of 18 percent while Appropriation in Aid (AiA) collection amounted to Kshs. 1.16 billion against a target of Kshs. 1.39 billion representing an achievement of 84 per cent.

29. The revenue in the year 2025/26 had an overall negative variance of Kshs 350 million on own source revenue, a negative variance of Kshs 126.1 million on local Revenue and a variance of Kshs. 223.8 million on AIA. Analysis of twelve months own source revenue collection for July 2025 to June 2026 is shown in **Table 7**.

Table 7: Own Source Revenue Collection for the FY 2025/26

Receipts	Original Targets	Adjustments	Final Targets	Actual On Comparable Basis	Budget Realization Difference	% of Realization
	A	B	C=A+B	D	E=D-C	F=D/C %
County Own Source Revenue	**Kshs**	**Kshs**	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Cess	65,067,503	1,244,486	66,311,989	60,370,736	(5,941,253)	91%
Land Rates	58,316,975	1,115,375	59,432,350	101,513,623	42,081,273	171%
Single/Business Permits	125,186,191	2,394,321	127,580,513	109,649,150	(17,931,363)	86%
Parking Fees	90,188,648	1,724,955	91,913,604	83,249,900	(8,663,704)	91%
Market Fees	46,513,704	889,625	47,403,328	34,463,325	(12,940,003)	73%
Property Rent	39,952,039	764,126	40,716,165	13,939,104	(26,777,061)	34%
Advertising	32,054,602	613,079	32,667,681	31,422,250	(1,245,431)	96%
Public Health Service Fees	7,959,700	152,238	8,111,938	6,571,600	(1,540,338)	81%
Physical Planning and Development	15,324,793	293,103	15,617,896	10,748,932	(4,868,964)	69%
Hire of County Assets	43,766,744	837,086	44,603,830	49,316,438	4,712,607	111%
Conservancy Administration	20,110,881	384,642	20,495,523	16,376,750	(4,118,773)	80%
Administration Control Fees and Charges	43,340,698	828,938	44,169,636	38,991,375	(5,178,260)	88%
Proceeds from sale of assets	72,500,000	1,386,641	73,886,641	-	(73,886,641)	0%
Other Fines, Penalties, and Forfeiture Fees	3,202,630	61,254	3,263,883	1,070,800	(2,193,083)	33%
Miscellaneous Receipts	7,572,342	144,829	7,717,171	22,950	(7,694,221)	0%
Total Local Revenue	**671,057,448**	**12,834,699**	**683,892,148**	**557,706,933**	**(126,185,215)**	82%
Aids in Appropriation					-	
Hospital Fees	1,295,070,023	98,492,673	1,393,562,696	1,169,688,194	(223,874,502)	84%
Total County Own Source Revenue	**1,966,127,471**	**111,327,372**	**2,077,454,844**	**1,727,395,127**	(350,059,717)	83%

Source: *County Treasury*

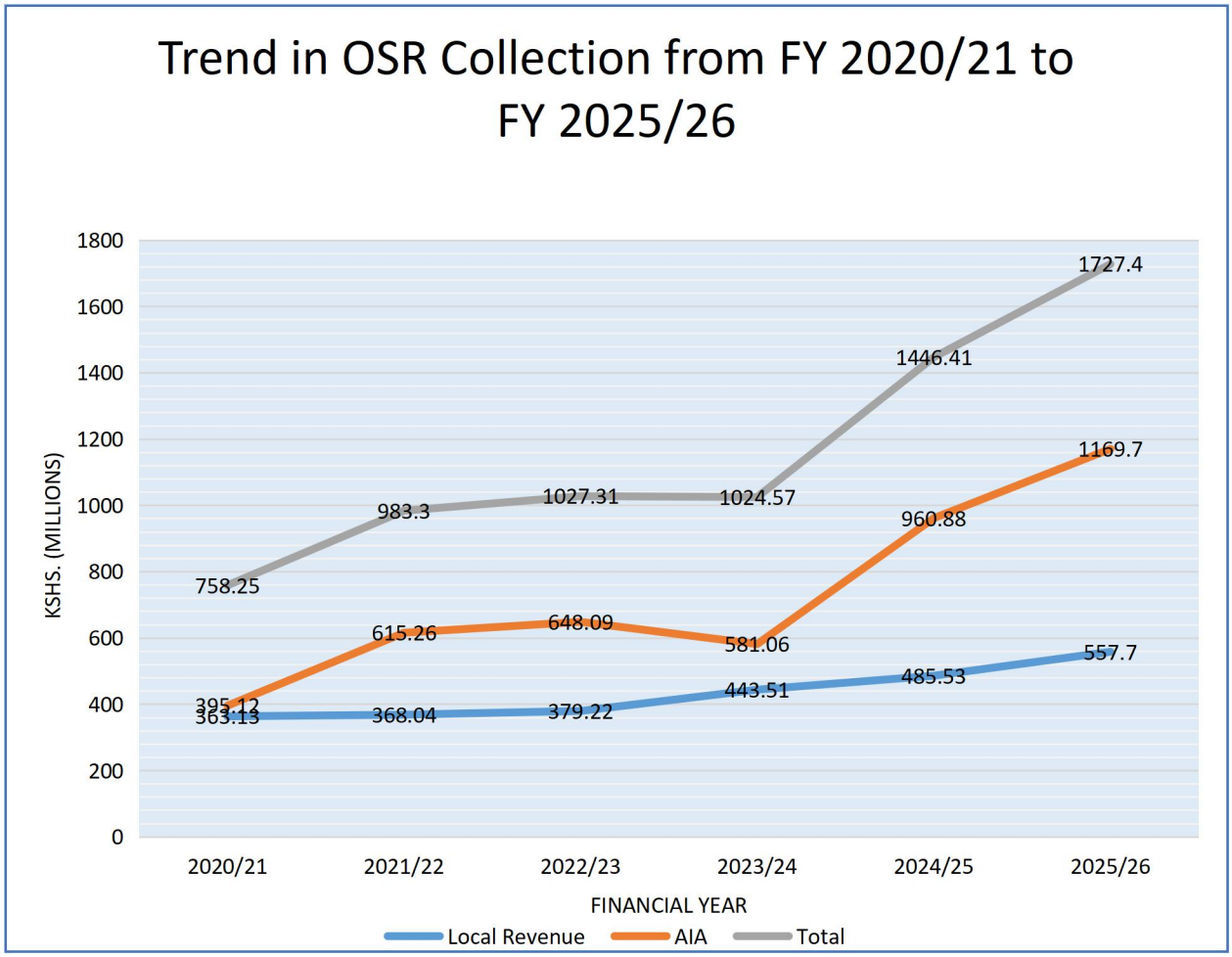
30. Analysis of own-source revenue as a proportion of the annual revenue target indicates that most revenue streams achieved performance above 50 per cent. Collections from the main local tax streams were below their respective targets in the period under review. Cess had a shortfall of Kshs. 5.9 million, Single Business Permits shortfall of Kshs. 17.9 million, market fees Kshs. 12.9 million, and Parking fees had a shortfall of Kshs. 8.6 million.

Own source Revenue Growth

31. **Figure** 1 shows the Trend in own-source revenue collection from FY 2020/21 to FY 2025/26 and **Table 8** analyses the growth of own source revenue for six Financial Years. Building on the insights from Figure 1 and Table 8, it is evident that the county's own-source revenue streams have demonstrated consistent growth and resilience over the analyzed period. This upward trajectory underscores the effectiveness of revenue mobilization strategies, highlighting the county's commitment to enhancing financial sustainability and meeting annual targets.

The data further suggests that targeted interventions in key revenue centers have positively influenced collection rates, positioning the county to capitalize on emerging opportunities in subsequent fiscal years.

Figure 1: Trend in Own- Source Revenue Collection from FY 2020/21 to FY 2025/26



Source: County Treasury

Table 8: OSR Growth Trend from 2021/22 to 2025/26

S/NO	A: LOCAL REVENUE TYPE/CENTRE	FY 2021-22 Actual OSR Collection (Kshs)	FY 2022-23 Actual OSR Collection (Kshs)	FY 2023/24 Actual OSR Collection (Kshs.)	FY 2024/25 Actual OSR Collection (Kshs.)	FY 2025/26 Actual OSR Collection (Kshs.)	FY 2022-23 OSR Growth Rate	FY 2023/24 OSR Growth Rate	FY 2024/25 OSR Growth Rate	FY 2025/26 OSR Growth Rate	Two Years' Average Growth Rate
1	Land Rates	23,164,932	24,934,080	26,895,628	24,636,020	45,285,806	7.6%	7.9%	-8.4%	83.8%	37.7%
2	Alcoholic Drinks Licenses	5,937,000	7,269,900	8,347,400	10,334,000	10,040,200	22.5%	14.8%	23.8%	-2.8%	10.5%
3	Single Business Permits	75,283,750	74,418,765	89,605,670	94,992,608	92,065,051	-1.1%	20.4%	6.0%	-3.1%	1.5%
4	Application Fees	4,136,550	4,530,000	6,273,400	5,504,000	5,376,890	9.5%	38.5%	-12.3%	-2.3%	-7.3%
5	Renewal fees	8,179,800	7,158,783	8,759,500	9,770,650	9,895,750	-12.5%	22.4%	11.5%	1.3%	6.4%
6	Conservancy Fees	12,749,805	12,524,940	15,646,448	16,575,563	16,472,762	-1.8%	24.9%	5.9%	-0.6%	2.7%
7	Fire Fighting	20,375,490	20,644,050	25,012,765	26,916,400	26,260,150	1.3%	21.2%	7.6%	-2.4%	2.6%
8	Advertisement Fees	23,331,893	23,429,345	26,793,272	30,894,560	31,872,815	0.4%	14.4%	15.3%	3.2%	9.2%
9	Food Hygiene Licenses	3,612,790	3,367,390	3,925,950	4,011,880	3,856,200	-6.8%	16.6%	2.2%	-3.9%	-0.8%
10	Change of User Fees	26,500	14,200	70,530	98,000	109,000	-46.4%	396.7%	38.9%	11.2%	25.1%
11	Car Parking Fees	9,876,670	7,961,599	13,032,610	14,846,399	14,371,150	-19.4%	63.7%	13.9%	-3.2%	5.4%
12	Bodaboda Parking Fees	1,474,270	2,236,100	3,250,000	1,424,500	1,444,750	51.7%	45.3%	-56.2%	1.4%	-27.4%
13	Burial Fees	63,000	52,500	84,500	88,500	82,500	-16.7%	61.0%	4.7%	-6.8%	-1.0%
14	House Rent	10,320,100	8,740,100	8,847,000	8,310,500	9,067,036	-15.3%	1.2%	-6.1%	9.1%	1.5%
15	Stadium Hire	59,000	31,000	40,000	79,500		-47.5%	29.0%	98.8%	-100.0%	-0.6%
16	Plan Approval	11,464,386	8,263,361	8,086,406	9,751,630	11,292,762	-27.9%	-2.1%	20.6%	15.8%	18.2%
17	Inspection Fee	1,927,842	1,524,040	1,636,151	1,995,547	1,984,970	-20.9%	7.4%	22.0%	-0.5%	10.7%
18	Occupational Permits	-	-	258,000	38,375	77,400	0.0%	0.0%	-85.1%	101.7%	8.3%
19	Ground Fees	2,827,155	2,700,684	4,131,235	3,785,070	2,894,048	-4.5%	53.0%	-8.4%	-23.5%	-16.0%
20	Market Fees	34,997,444	26,556,030	36,158,420	40,633,980	34,302,155	-24.1%	36.2%	12.4%	-15.6%	-1.6%
21	Enclosed Bus Park Fee	61,985,700	60,145,319	61,018,650	66,288,711	66,796,150	-3.0%	1.5%	8.6%	0.8%	4.7%
22	Slaughterhouse Fees	3,087,434	2,943,790	3,258,750	3,118,650	2,820,500	-4.7%	10.7%	-4.3%	-9.6%	-6.9%
23	Plot Transfer	318,000	210,000	111,000	234,000	234,000	-34.0%	-47.1%	110.8%	0.0%	55.4%
24	Change of Business Name	40,500	23,000	21,000	18,000	14,500	-43.2%	-8.7%	-14.3%	-19.4%	-16.9%
25	Impound Charges	385,725	293,400	394,300	1,022,299	655,350	-23.9%	34.4%	159.3%	-35.9%	61.7%
26	Cess	38,882,062	53,460,955	26,008,861	58,566,531	78,815,590	37.5%	-51.3%	125.2%	34.6%	79.9%
27	Consolidated AIA	-	-	18,883,930			0.0%	0.0%	-100.0%	0.0%	-50.0%
28	Market Stalls Rent	1,327,800	1,807,700	2,400,072	1,707,450	1,108,390	36.1%	32.8%	-28.9%	-35.1%	-32.0%
29	Stock Sales	8,369,060	8,753,040	6,150,060	7,259,060	7,256,360	4.6%	-29.7%	18.0%	0.0%	9.0%
30	Other Revenue sources	3,830,560	15,225,795	16,452,718	18,363,305	36,567,230	297.5%	8.1%	11.6%	99.1%	55.4%
31	Mabanga AMC				667,875	194,500	0.0%	0.0%	0.0%	-70.9%	-35.4%
32	Mabanga ATC				20,689,972	43,970,998	0.0%	0.0%	0.0%	112.5%	56.3%
33	Livestock				2,908,211	2,521,970	0.0%	0.0%	0.0%	-13.3%	-6.6%
34	Hire of County Assets						0.0%	0.0%	0.0%	0.0%	
35	Cess Received in kind			21,615,333			0.0%	0.0%	-100.0%	0.0%	-50.0%
	TOTAL	**368,035,218**	**379,219,866**	**443,169,559**	**485,531,746**	**557,706,933**	3.0%	16.9%	9.6%	14.9%	**12.2%**
	B – AIA										
	MINISTRY/REVENUE STREAMS	**2021/22**	**2022/23**	**2023/24**	**2024/25**	**2025/26**	**2021/22**	**2022/23**	**2023/24**	**2024/25**	**2025/26**
1	Agriculture, Livestock, Fisheries, and Co-operative Development	29,431,030	30,103,077	-			2.28%	0.00%	0.00%	0.00%	0.00%

S/NO	A: LOCAL REVENUE TYPE/CENTRE	FY 2021-22 Actual OSR Collection (Kshs)	FY 2022-23 Actual OSR Collection (Kshs)	FY 2023/24 Actual OSR Collection (Kshs.)	FY 2024/25 Actual OSR Collection (Kshs.)	FY 2025/26 Actual OSR Collection (Kshs.)	FY 2022-23 OSR Growth Rate	FY 2023/24 OSR Growth Rate	FY 2024/25 OSR Growth Rate	FY 2025/26 OSR Growth Rate	Two Years' Average Growth Rate
2	Tourism, Forestry, Environment and Natural Resource and Water	39,600	94,600	-			138.89%	0.00%	0.00%	0.00%	0.00%
3	Roads and Public Works	-	-	-			0.00%	0.00%	0.00%	0.00%	0.00%
4	Health and Sanitation	585,790,860	617,891,444	581,056,822	960,882,044	1,169,688,194	5.48%	-5.96%	65.37%	21.73%	15.25%
5	Public Service Management			-			0.00%	0.00%	0.00%	0.00%	0.00%
	SUB-TOTAL AIA (B)	**615,261,490**	**648,089,121**	**581,056,822**	**960,882,044**	**1,169,688,194**	**5.34%**	**-10.34%**	**65.37%**	**21.73%**	**13.10%**
	GRAND TOTAL A+B	**983,296,708**	**1,027,308,987**	**1,024,226,381**	**1,446,413,790**	**1,727,395,127**	**4.48%**	**-0.30%**	**41.22%**	**19.43%**	**12.25%**

Source: County Treasury

d) Enhancement of Own Source Revenue

32. Section 132(1) of the Public Finance Management Act, 2012 provides that each Financial Year, the County Executive Committee Member for Finance (CECM-F) shall with the approval of the County Executive Committee, make a pronouncement of the revenue raising measures for the county government.

33. Section 132(2) of the PFMA 2012 states that the CECM-Finance shall, on the same date that the revenue raising measures are pronounced, submit to the county assembly the County Finance Bill, setting out the revenue raising measures with a policy statement expounding on those measures.

34. Local revenue is an essential revenue source for the County given it expands budgetary and service delivery needs. The County has little influence on the revenue that it receives as transfers from the national government in cases of delays, local revenue is the best alternative. As measures are progressively implemented to enhance own source revenue, it is increasingly becoming a source of focus for accountability and fiscal discipline in the county.

35. Since the onset of devolution, the County has consistently struggled to achieve 100 percent of its own source revenue targets. This persistent shortfall in revenue generation has significant implications for the county's financial health. The insufficient funds available to departments and agencies directly hinder their ability to execute planned programs and development projects as envisioned. As a result, the county often faces a funding crisis, which in turn leads to the accumulation of large trade payables. These financial constraints not only stifle the growth of local economies but also diminish opportunities for investment and job creation within the County.

Strategic Measures for Achieving Revenue Targets

36. To ensure that the county achieves its revenue targets, all departments are expected to take responsibility for meeting the revenue targets and addressing any challenges that may arise. Attaining the projected revenue requires the implementation of various coordinated strategies, as outlined below:

a. Taxpayer Sensitization

37. Taxpayer sensitization meetings will be enhanced to improve engagement and awareness among stakeholders. These meetings will be organized according to specific revenue categories, allowing for more focused discussions and effective communication. Stakeholders will be grouped appropriately to ensure that their unique concerns and contributions are addressed.

b. Revenue Collector Identification and Uniforms

38. For proper identification and to promote professionalism, all revenue collectors are required to wear unique uniforms while on duty. In addition, every officer must display a badge. This measure will help distinguish official revenue collectors and foster trust with the public.

c. Continuous Training for Revenue Collectors

39. Revenue collectors will undergo continuous training sessions, to be conducted twice a year. These trainings will focus on key areas such as social accountability, human rights, good governance, integrity, strategic communication, and public relations skills. This ongoing professional development ensures that collectors are equipped to carry out their duties effectively and ethically.

d. Performance Monitoring and Appraisal

40. Weekly performance appraisals will be conducted for revenue collectors to monitor the variations between actual collections and targets. Collectors will use structured forms to submit daily returns, and each revenue

collection zone will be mapped in for accountability. To maintain transparency and prevent familiarity, no collector will remain in a single zone for more than two days.

e. Revenue System Compliance

41. To minimize risks associated with cash handling, all revenue collections will be processed through a cashless system. The system will be updated to recognize collections down to the village level, and all department revenue sources will be paid directly into dedicated revenue collection accounts. Regular system audits will be conducted to ensure compliance and proper revenue recognition.

f. Accounting and Reporting Revenues

42. Receivers of revenue are mandated to ensure timely and accurate accounting and reporting of all revenues, in accordance with Section 157 (2) of the Public Finance Management Act, 2012. All revenue collectors must monitor their respective revenue streams and report every Friday before 4: 00 PM. Any deviations from expected performance should be addressed promptly to maintain accountability.

g. Legal Enforcement and Processing of Defaulters

43. The Office of the County Attorney will facilitate the legal processing of defaulters and enforce revenue collection through the courts. Efforts will be made to designate a specific court to handle county revenue matters. Staff will be trained to process charge sheets, and flexible payment plans will be offered to defaulters. Enforcement officers are expected to handle taxpayers with understanding and professionalism.

h. Tax Incentives

44. To encourage tax compliance, tax incentives will be offered to all registered market traders. These incentives will be available strictly to resident market traders and will not apply if the trader operates in other markets. Business permits will include exemptions for two days per week, depending on the duration of the permit. Market committees are responsible for maintaining up-to-date registers of resident market traders, and all traders are encouraged to acquire at least a weekly permit to benefit from these incentives.

i. Enhancement of Revenue Infrastructure

45. The county will invest in the enhancement of revenue infrastructure to support efficient revenue generation. This includes ensuring that all markets have functional auction rings, improving slaughterhouse facilities across the county, and upgrading market environments with amenities such as toilets, water, lighting, and improved roads at market centers.

Expenditure Performance

Overall Performance of Expenditures

46. The total budget for the FY 2025/26 was Kshs 17.4 billion comprising of Kshs. 5.54 billion Development (32%) and Kshs 11.8 billion recurrent (68%) expenditure. The total actual expenditure in the FY 2025/26 was Kshs. 14.53 billion against a target of Kshs. 17.4 billion, representing an under spending of Kshs. 2.89 billion (17% deviation from the revised budget) as indicated in **Table 9** and **Annex 4**. The under spending was as a result of delayed disbursement of equitable share from the national government, low ordinary revenue collection and low absorption of development projects funded by grants from development partners due to late disbursement of the funds to the County by the donors.

47. This deviation indicates a need for improved coordination in both revenue mobilization and project implementation to ensure that funds are available and utilized in a timely manner. Moving forward, the county aims to strengthen its financial management systems, expedite disbursement processes, and enhance the capacity of departments to absorb allocated funds efficiently. These measures are expected to improve expenditure

performance and facilitate the achievement of budgetary targets, thereby supporting the delivery of essential services and infrastructure development across the county.

Table 9: Overall Performance of Expenditures

VOTE TITLE	Recurrent Expenditure FY 2025/2026			BER %	Development Expenditure FY 2025/2026			BER %	Total Expenditure FY 2025/26			BER %
	Target	Actual	Variance		Target	Actual	Variance		Target	Actual	Variance	
	Kshs.	**Kshs.**	**Kshs.**		**Kshs.**	**Kshs.**	**Kshs.**		**Kshs.**	**Kshs.**	**Kshs.**	
Agriculture, Livestock, Fisheries and Cooperative Development	68,864,598	67,069,416	-1,795,182	97%	668,936,378	594,530,737	-74,405,641	89%	737,800,976	661,600,153	76,200,823	90%
Health and Sanitation	1,426,244,895	1,164,190,491	-262,054,404	82%	219,143,801	93,098,183	-126,045,618	42%	1,645,388,696	1,257,288,674	388,100,022	76%
Roads and Public Works	48,210,573	42,012,579	-6,197,994	87%	1,325,332,478	1,055,222,628	-270,109,850	80%	1,373,543,051	1,097,235,207	276,307,844	80%
Education and Vocational Training	149,214,330	100,766,373	-48,447,957	68%	147,397,986	67,846,830	-79,551,156	46%	296,612,316	168,613,203	127,999,113	57%
Finance and Economic Planning	443,347,931	440,068,163	-3,279,768	99%	203,721,461	194,474,634	-9,246,827	95%	647,069,392	634,542,797	12,526,595	98%
Trade	28,201,327	18,510,946	-9,690,381	66%	156,128,492	104,892,344	-51,236,148	67%	184,329,819	123,403,290	60,926,529	67%
Energy	38,458,822	36028045	-2,430,777	94%	9,372,408	6,255,880	-3,116,528	67%	47,831,230	42,283,925	5,547,305	88%
Industry	12,608,357	8263977	-4,344,380	66%	204,706,886	60,623,582	-144,083,304	30%	217,315,243	68,887,559	148,427,684	32%
Land, Urban and Physical Planning	24,701,170	20,362,483	-4,338,687	82%	47,895,000	925,458	-46,969,542	2%	72,596,170	21,287,941	51,308,229	29%
Housing	69,428,198	66,272,641	-3,155,557	95%	360,937,200	356,019,800	-4,917,400	99%	430,365,398	422,292,441	8,072,957	98%
Bungoma Municipality	41,553,099	32,753,143	-8,799,956	79%	100,783,414	29,263,534	-71,519,880	29%	142,336,513	62,016,677	80,319,836	44%
Kimilili Municipality	46,442,260	35,816,740	-10,625,520	77%	67,239,549	65,228,969	-2,010,580	97%	113,681,809	101,045,709	12,636,100	89%
County Public Service Board	39,603,818	34,068,741	-5,535,077	86%	3,800,000	1,068,914	-2,731,086	28%	43,403,818	35,137,655	8,266,163	81%
Public Service Management and Administration.	462,356,497	398,762,568	-63,593,929	86%	353,723,504	6,950,000	-346,773,504	2%	816,080,001	405,712,568	410,367,433	50%
Office Of the County Secretary and County Attorney	7,144,268,940	7,130,232,625	-14,036,315	100%	0	0	0	#DIV/0!	7,144,268,940	7,130,232,625	14,036,315	100%
Gender and Culture	39,832,524	39,399,372	-433,152	99%	181,762	0	-181,762	0%	40,014,286	39,399,372	614,914	98%
Youth and Sports	29,454,574	29,022,268	-432,306	99%	16,635,949	16,635,367	-582	100%	46,090,523	45,657,635	432,888	99%
Governor's	192,283,354	186,468,291	-5,815,063	97%		0	0	0%	192,283,354	186,468,291	5,815,063	97%
Office Of the Deputy Governor	35,608,450	22,859,073	-12,749,377	64%		0	0	0%	35,608,450	22,859,073	12,749,377	64%
Environment, Tourism and Climate Change	429,389,891	425,348,748	-4,041,143	99%	631,169,149	204,680,678	-426,488,471	32%	1,060,559,040	630,029,426	430,529,614	59%
Water and Natural Resource	44,519,692	32,209,635	-12,310,057	72%	711,022,927	209,095,075	-501,927,852	29%	755,542,619	241,304,710	514,237,909	32%
County Executive Total	**10,814,593,300**	**10,330,486,318**	-484,106,982	96%	**5,228,128,344**	**3,066,812,613**	-2,161,315,731	59%	16,042,721,644	13,397,298,931	2,645,422,713	84%
County Assembly	1,074,221,694	1,059,028,989	-15,192,705	99%	316,248,601	81,194,214	-235,054,387	26%	1,390,470,295	1,140,223,203	250,247,092	82%
Grand Total.	**11,888,814,994**	**11,389,515,307**	-499,299,687	96%	**5,544,376,945**	**3,148,006,827**	-2,396,370,118	57%	17,433,191,939	14,537,522,134	2,895,669,805	83%

Source: County Treasury

Recurrent Expenditure Performance

48. During the reporting period, recurrent expenditure amounted to Kshs. 11.3 billion. This figure includes a total of Kshs. 1.05 billion utilized by the County Assembly. The actual expenditure fell short of the set target of Kshs. 11.8 billion, resulting in an under-spending of Kshs. 499.2 million, which represents 4 percent below the planned budget.

49. The primary reasons for this shortfall in recurrent spending were the failure to achieve the projected collection of own source revenue and the delayed disbursement of the equitable share by the National Government. Furthermore, delays in the release of grants from development partners, which fund specific programmes, also contributed to the lower than anticipated recurrent expenditure.

Table 10: Expenditure Summary FY 2025/26

	FY 2024/2025	FY 2025/2026		Deviation	% Growth	% against Expenditure
	Actual	Target	Actual			
1. Recurrent	**8,779,702,445**	**11,888,814,994**	**11,389,515,307**	**-499,299,687**	**29.73%**	96%
Compensation of Employees	6,597,533,419	7,002,462,931	7,002,462,931	0	6.14%	100%
Use of goods and services	827,658,760	3,812,130,369	3,328,023,387	-484,106,982	302.10%	87%
Transfers to other Gov units	**571,521,010**	**1,074,221,694**	1,059,028,989	-15,192,705	85.30%	99%
Other grants and transfers	274,383,064			0	-100.00%	0%
Social Security Benefits	308,606,192	100,000,000	100,000,000	0	-67.60%	100%
Acquisition of Assets	0			0	0.00%	0%
Other Payments	200,000,000	200,000,000	200,000,000	0	0.00%	100%
2. Development	**3,789,781,549**	**5,544,376,944**	**3,148,006,828**	**-2,396,370,116**	**-16.93%**	**57%**
Use of goods and services	114,366,025			0	-100.00%	0%
Subsidies	0			0	0.00%	0%
Other grants and transfers	605,253,235	2,826,017,103	1,897,809,557	-928,207,546	213.56%	67%
Social Security Benefits	0			0	0.00%	0%
Acquisition of Assets	2,942,394,330	2,457,111,240	1,169,003,057	-1,288,108,183	-60.27%	48%
Transfers to other Gov units	127,767,959	316,248,601	81,194,214	-235,054,387	-36.45%	26%
Repayment of principal on Domestic and Foreign borrowing	0			0	0.00%	0%
Other Payments	0			0	0.00%	0%
Equitable share	0			0	0.00%	0%
Total Expenditure	**12,569,483,994**	**17,433,191,938**	**14,537,522,135**	**-2,895,669,803**	**15.66%**	**83%**

Source: County Treasury

Development Expenditure Performance

50. During the period under review, the county's development expenditure amounted to Kshs. 3.14 billion, falling short of the revised target of Kshs. 5.54 billion. This resulted in an under-expenditure of Kshs. 2.39 billion. The main reason for this underperformance was the lower absorption of projects financed through grants. Specifically, the funding from grants was Kshs. 880.7 million below the revised target. Notably, the disbursement of these grants to the county typically occurs after the closure of the Financial Year, which contributed to the limited absorption of the development budget.

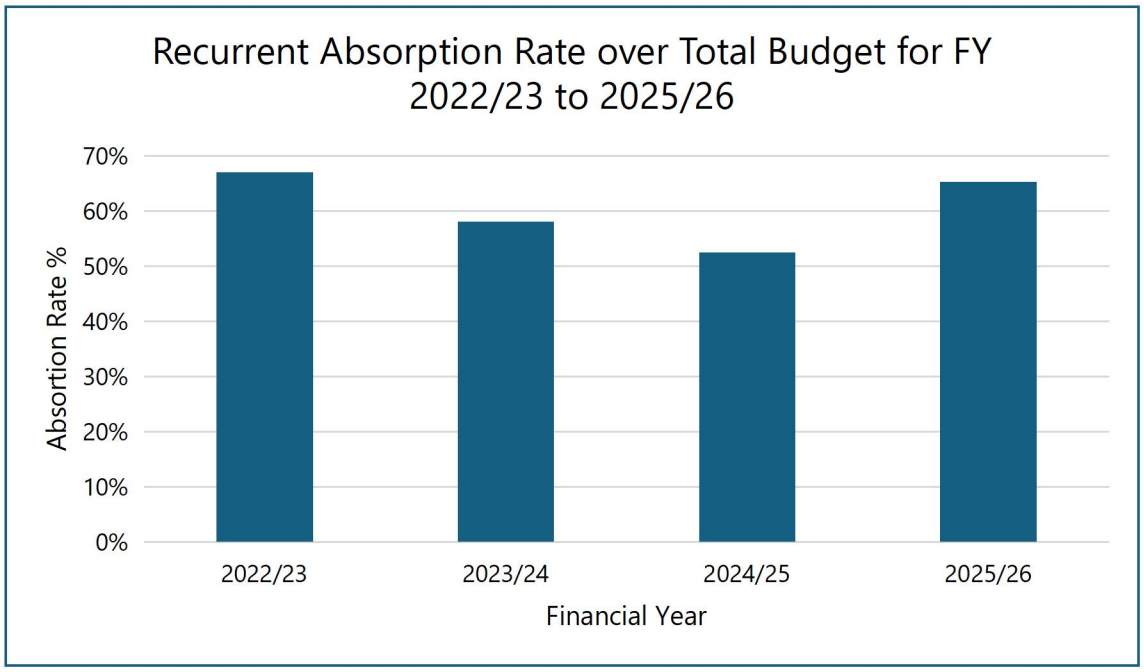
51. The fiscal outturn for the FY 2025/26 budget did not adhere to the fiscal responsibility principles and financial objectives set out in the PFM Act, 2012. The County Government development actual expenditure as a percent of total expenditure was 22 percent; the expenditure on wages and benefits to county staff was 43 percent, well above the 35% threshold. **Table 11** analyses the recurrent and development budget absorptions over the previous four Financial Years which indicates that the county has not been able to absorb the development budget as per the PFMA requirements.

Table 11 Actual Expenditure vs Targeted Expenditure analysis

FY	Budget Estimates (Kshs.)	Actual Recurrent (Kshs.)	Absorption Rate % (Recurrent)	Actual Development (Kshs.)	Absorption Rate % (Development)
2022/23	14,821,204,142	9,932,380,751	67%	2,820,520,543	19%
2023/24	15,243,651,078	8,847,399,944	58%	3,115,544,635	20%
2024/25	16,705,464,801	8,779,702,446	53%	3,789,781,549	23%
2025/26	17,433,191,937	11,389,515,307	65%	3,148,006,828	18%

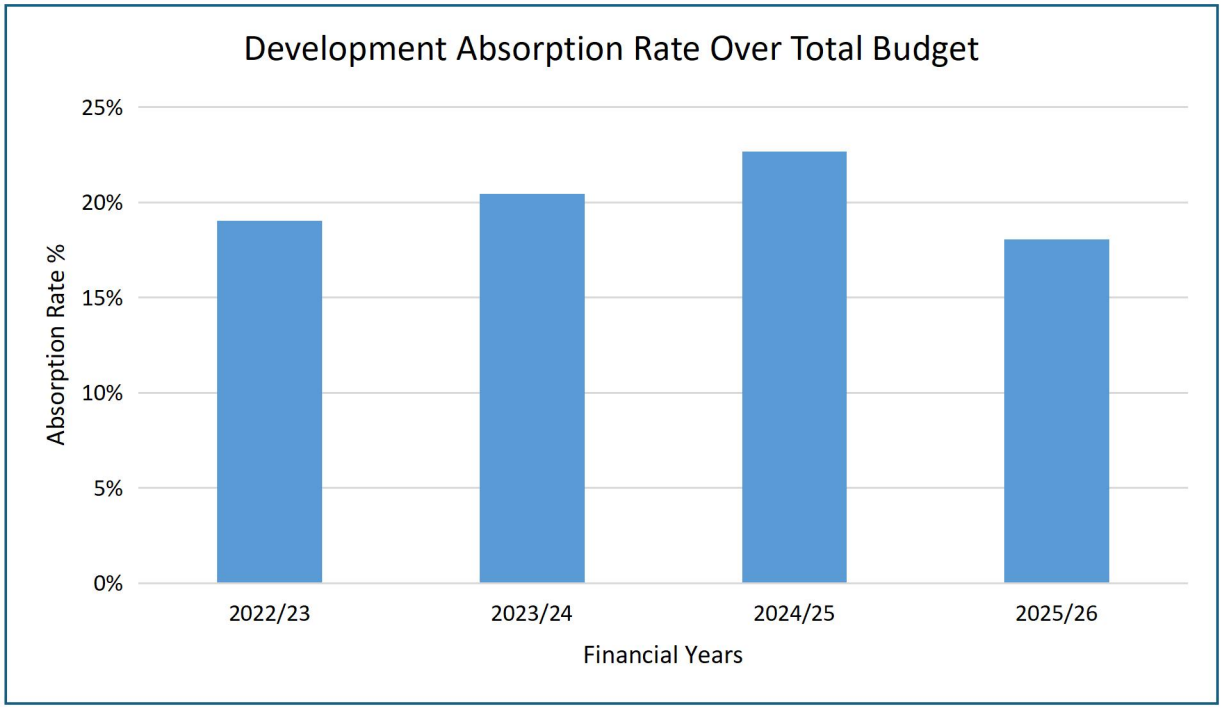
Source: County Treasury

Figure 2: Recurrent Absorption Rate Over Total Budget Estimates for FY 2022/23 to FY 2025/26



Source: County Treasury

Figure 3: Development Absorption Rate Over Total Budget Estimates for FY 2022/23 to FY 2025/26



Source: County Treasury

Departmental Expenditure Performance

52. The total cumulative departmental expenditure including A-i-A was Kshs. 14.5 billion (83 percent absorption) against a target of Kshs 17.4 billion. Recurrent expenditure was Kshs. 11.3 billion (96 percent absorption) against a target of Kshs 11.8 billion, while development expenditure was Kshs. 3.14 billion (57 percent absorption) against a target of Kshs. 5.54 billion. The low absorption of development expenditures was partly due to the delayed Exchequer releases, grants from both development partners and National Government and expenditures related to own source revenues. The 57% development absorption in FY 2025/26 was a equivalent to 57% in 2024/25, 60% in the FY 2022/23, and an increase compared to FY 2021/22 (47.1%).

53. The overall budget absorption was 83% in FY 2025/26, an increase compared to 75% in the FY 2024/25, an increase compared to the performance of FY 2023/24 (78%) and decrease compared to the FY 2022/23 (86%) as indicated in **Figure 4.** Below.

Figure 4: Budget Absorption Rate FY 2022/23 to FY 2025/26

FY	Budget Estimates (Kshs.)	Actual Recurrent (Kshs.)	Absorption Rate % (Recurrent)	Actual Development (Kshs.)	Absorption Rate % (Development)	Absorption Rate % (Total)	Absorption Rate % (Total)
2022/23	14,821,204,142	9,932,380,751	67%	2,820,520,543	19%	12,752,901,294	86%
2023/24	15,243,651,078	8,847,399,944	58%	3,115,544,635	20%	11,962,944,579	78%
2024/25	16,705,464,801	8,779,702,446	53%	3,789,781,549	23%	12,569,483,995	75%
2025/26	17,433,191,937	11,389,515,307	65%	3,148,006,828	18%	14,537,522,135	83%

Source: County treasury

54. As at the end of FY 2025/26, recurrent expenditures by the department of Health and Sanitation accounted for 10% of total recurrent expenditure, Office of the County Secretary 63%, Finance and Economic Planning 4% and the County Assembly accounted for 9% of recurrent expenditure.

55. Analysis of development outlay indicates that the department of Roads and Public works accounted for 34% of total development expenditure. Other notable development expenditure include Agriculture, Livestock, Fisheries, Irrigation and Cooperative Development (19%), Housing (11%), and Water (7%)

Table 12 analyses expenditure performance for the period under review

Table 12: Departments Expenditure Performance for the Period Ending 30th June, 2026

			Actual Expenditure as of June 2026				
Department	**Original Total Budget Estimates FY 2025/26**	**1st Supplementary Total Budget estimates FY 2025/26**	**Recurrent Expenditure as 3oth June 2026**	**Development Expenditure as 30th June 2026**	**Total Expenditure**	**Variance**	**% Absorption of the Budget**
Agriculture, Livestock, Fisheries, Irrigation and Cooperative Dev.	666,826,975	737,800,976	67,069,416	594,530,737	661,600,153	-76,200,823	90%
Tourism and Environment	619,762,221	1,060,559,040	425,348,748	204,680,678	630,029,426	-430,529,614	59%
Water and Natural Resources	803,734,474	755,542,619	32,209,635	209,095,075	241,304,710	-514,237,909	32%
Roads and Public Works	1,337,414,299	1,373,543,051	42,012,579	1,055,222,628	1,097,235,207	-276,307,844	80%
Education and Vocational Training Centers	259,245,737	296,612,316	100,766,373	67,846,830	168,613,203	-127,999,113	57%
Health	225,384,767	1,645,388,696	1,164,190,491	93,098,183	1,257,288,674	-388,100,022	76%
Trade	460,932,610	449,476,292	62,802,968	171,771,806	234,574,774	-214,901,518	52%
Lands, Urban and Physical Planning	123,766,170	72,596,170	20,362,483	925458	21,287,941	-51,308,229	29%
Housing	348,328,388	430,365,398	66,272,641	356,019,800	422,292,441	-8,072,957	98%
Bungoma Municipality	119,640,398	142,336,513	32,753,143	29263534	62,016,677	-80,319,836	44%
Kimilili Municipality	130,786,275	113,681,809	35,816,740	65,228,969	101,045,709	-12,636,100	89%
Gender, Culture	59,627,650	40,014,286	39,399,372	0	39,399,372	-614,914	98%
Youth and Sports	71,908,582	46,090,523	29,022,268	16,635,367	45,657,635	-432,888	99%
County Assembly	1,212,711,954	1,390,470,295	1,059,028,989	81,194,214	1,140,223,203	-250,247,092	82%
Finance and Economic Planning	609,471,566	647,069,392	440,068,163	194,474,634	634,542,797	-12,526,595	98%
County Public Service Board	51,524,999	43,403,818	34,068,741	1,068,914	35,137,655	-8,266,163	81%
Governor's Office	231,183,153	227,891,804	209,327,364		209,327,364	-18,564,440	92%
Public Service Management and Administration	756,091,654	816,080,001	398,762,568	6,950,000	405,712,568	-410,367,433	50%
Office of the County Secretary	6,352,451,255	7,144,268,940	713,0232,625		7,130,232,625	-14,036,315	100%
Grand Total	14,440,793,127	17,433,191,938	11,389,515,307	3,148,006,827	14,537,522,134	-2,895,669,804	83%

Source: County Treasury

Absorption Rates of Recurrent Expenditure

56. Absorption measures performance of the actual expenditure against the approved budget estimates. In FY 2025/26 the total recurrent expenditure was Kshs. 11.3 billion representing 96 percent, against the total recurrent of Kshs. 11.8 billion. **(Table 13)**

Table 13: Actual Recurrent Expenditure as a percentage of the Total Recurrent Allocation for FY 2025/26

Department	Recurrent Allocation FY 2025/26	Recurrent Expenditure as at 30th June 2026	% Absorption of the Budget
Agriculture and Irrigation	68,864,598	67,069,416	97%
Tourism and Environment	429,389,891	425,348,748	99%
Water and Natural Resources	44,519,692	32,209,635	72%
Roads and Public Works	48,210,573	42,012,579	87%
Education and Vocational Training Centres	149,214,330	100,766,373	68%
Health and Sanitation	1,426,244,895	1,164,190,491	82%
Trade, Energy and Industrialization	79,268,506	62,802,968	79%
Lands, Urban and Physical Planning	24,701,170	20,362,483	82%
Housing	69,428,198	66,272,641	95%
Bungoma Municipality	41,553,099	32,753,143	79%
Kimilili Municipality	46,442,260	35,816,740	77%
Gender, Culture	39,832,524	39,399,372	99%
Youth and Sports	29,454,574	29,022,268	99%
County Assembly	1,074,221,694	1,059,028,989	99%
Finance and Economic Planning	443,347,931	440,068,163	99%
County Public Service Board	39,603,818	34,068,741	86%
Office of the Governor's and Deputy Governor	227,891,804	209,327,364	92%
Public Service Management and Administration	462,356,497	398,762,568	86%
Office of the County Secretary and County Attorney	7,144,268,940	7,130,232,625	100%
Grand Total	11,888,814,994	11,389,515,307	96%

Source: County Treasury

Table 14: Actual Recurrent Expenditure as a percentage of the Total Revenue for FY 2025/26

Department	Total Budget Allocation FY 2025/26	Recurrent Expenditure as 3oth June 2026	% Absorption of the Budget
Agriculture and Irrigation	737,800,976	67,069,416	9%
Tourism and Environment	1,060,559,040	425,348,748	40%
Water and Natural Resources	755,542,619	32,209,635	4%
Roads and Public Works	1,373,543,051	42,012,579	3%
Education and Vocational Training Centres	296,612,316	100,766,373	34%
Health and Sanitation	1,645,388,696	1,164,190,491	71%
Trade, Energy and Industrialization	449,476,292	62,802,968	14%
Lands, Urban and Physical Planning	72,596,170	20,362,483	28%
Housing	430,365,398	66,272,641	15%
Bungoma Municipality	142,336,513	32,753,143	23%
Kimilili Municipality	113,681,809	35,816,740	32%
Gender, Culture	40,014,286	39,399,372	98%
Youth and Sports	46,090,523	29,022,268	63%
County Assembly	1,390,470,295	1,059,028,989	76%
Finance and Economic Planning	647,069,392	440,068,163	68%
County Public Service Board	43,403,818	34,068,741	78%
Office of the Governor's and Deputy Governor	227,891,804	209,327,364	92%
Public Service Management and Administration	816,080,001	398,762,568	49%

Department	Total Budget Allocation FY 2025/26	Recurrent Expenditure as 3oth June 2026	% Absorption of the Budget
Office of the County Secretary and County Attorney	7,144,268,940	7,130,232,625	100%
Grand Total	17,433,191,938	11,389,515,307	65%

Absorption Rates of the Development Expenditure

57. The total actual development expenditure in the FY 2025/26 amounted to Kshs. 3.14 billion against a budget of Kshs. 5.54 billion representing an absorption of 57 percent of the total development budget as shown in **Table 15 and 16** below.

Table 15: Absorption Rate of the Development Expenditure of FY 2025/26

Department	Development Allocation	Development Expenditure as 30th June 2026	Absorption Rate %
Agriculture and Irrigation	668,936,378	594,530,737	89%
Tourism and Environment	631,169,149	204,680,678	32%
Water and Natural Resources	711,022,927	209,095,075	29%
Roads and Public Works	1,325,332,478	1,055,222,628	80%
Education and Vocational Training Centres	147,397,986	67,846,830	46%
Health	219,143,801	93,098,183	42%
Trade	370,207,786	171,771,806	46%
Lands, Urban and Physical Planning	47,895,000	925,458	2%
Housing	360,937,200	356,019,800	99%
Bungoma Municipality	100,783,414	29,263,534	29%
Kimilili Municipality	67,239,549	65,228,969	97%
Gender, Culture	181,762	0	0%
Youth and Sports	16,635,949	16,635,367	100%
County Assembly	316,248,601	81,194,214	26%
Finance and Economic Planning	203,721,461	194,474,634	95%
County Public Service Board	3,800,000	1,068,914	28%
Governor's Office	-	0	0%
Public Service Management and Administration	353,723,504	6,950,000	2%
Office of the County Secretary	-	0	0%
Grand Total	**5,544,376,945**	**3,148,006,827**	**57%**

Table 16: Absorption Rate of the development expenditure Over Total Revenue FY 2025/26

Department	Development Allocation	Development Expenditure as 30th June 2026	Absorption Rate %
Agriculture and Irrigation	737,800,976	594,530,737	81%
Tourism and Environment	1,060,559,040	204,680,678	19%
Water and Natural Resources	755,542,619	209,095,075	28%
Roads and Public Works	1,373,543,051	1,055,222,628	77%
Education and Vocational Training Centres	296,612,316	67,846,830	23%
Health	1,645,388,696	93,098,183	6%
Trade	449,476,292	171,771,806	38%
Lands, Urban and Physical Planning	72,596,170	925458	1%
Housing	430,365,398	356,019,800	83%
Bungoma Municipality	142,336,513	29263534	21%
Kimilili Municipality	113,681,809	65,228,969	57%
Gender, Culture	40,014,286	0	0%
Youth and Sports	46,090,523	16,635,367	36%
County Assembly	1,390,470,295	81,194,214	6%
Finance and Economic Planning	647,069,392	194,474,634	30%
County Public Service Board	43,403,818	1,068,914	2%
Governor's Office	227,891,804	0	0%

Department	Development Allocation	Development Expenditure as 30th June 2026	Absorption Rate %
Public Service Management and Administration	816,080,001	6,950,000	1%
Office of the County Secretary	7,144,268,940	0	0%
Grand Total	17,433,191,938	3,148,006,827	18%

Multi-year development Projects in Photographic Presentation

Below are some of the projects undertaken by the county government.

Figure 5: Misikhu Brigadier Bridge



Figure 6: Chwele Market – Work In Progress



Figure 7: Market Stalls and Bus Park at Kanduyi – Work in Progress



Figure 8: Masinde Muliro Stadium



Figure 9**: Soko kubwa Market Bungoma**



Figure 10**: Kamukuywa Market**



Overall, Balance and Financing

58. In line with the performance in expenditure and revenues, the fiscal deficit (including grants) amounted to Kshs. 1.23 billion representing 7% percent shortfall against a target of Kshs. 17.4 billion (**Table 17)**

Table 17: Performance in Expenditure and Revenues

Receipt/ Expense Item	2024/2025	FY 2025/26			% Growth
	Actuals (A)	Actual (B)	Target(C)	Deviation	
Equitable Share B/F	963,003,123	686,928,197	686,902,049	26,148	-28.67%
Exchequer releases	11,170,672,763	11,838,054,667	11,838,054,666	1	5.97%
Proceeds from Domestic and Foreign Grants	1,497,856,717	1,897,809,557	2,826,017,102	-928,207,545	26.70%
Transfers from Other Government Entities	0	47,414,988	0	47,414,988	100%
County Own Generated Receipts	1,446,413,790	1,727,395,127	2,077,454,843	-350,059,716	19.43%
Funds	47,956,352	4,763,278	4,763,278	0	-90.07%
TOTAL	**15,125,902,745**	**16,202,365,814**	**17,433,191,938**	-1,230,826,124	7.12%
PAYMENTS					
Compensation of Employees	6,597,533,419.00	7,002,462,931	7,002,462,931	0	6.14%
Use of goods and services	2,344,029,900	1,727,395,127	2,077,454,843	-350,059,716	-26.31%
Transfers to Other Government Units	378,755,444	1,140,223,203	1,390,470,295	-250,247,092	201.04%
Other grants and transfers	817,839,115	1,897,809,557	2,826,017,102	-928,207,545	132.05%
Social Security Benefits	37,820,714	100,000,000	100,000,000	0	164.41%
Acquisition of Assets	2,393,505,402	4,334,474,996	4,036,786,767	297,688,229	81.09%
Other Payments	0	0		0	0.00%
TOTAL	**12,569,483,994**	**16,202,365,814**	**17,433,191,938**	-1,230,826,124	28.90%

Source: County Treasury

59. The total disbursements to the county in FY 2025/26 was Kshs. 16.2 billion including A-I-A against a target of Kshs. 17.4 billion. This included equitable share balance brought forward of Kshs. 686.9 million, equitable share for FY 2025/26 amounting to Kshs. 11.8 billion, County own generated revenue (including A-i-A) Kshs. 2.07 billion, proceeds from domestic and foreign grants Kshs. 2.82 billion, and CRF returns Kshs. 4.76 million.

Fiscal Performance for the FY 2025/26 in Relation to Financial Objectives

60. The fiscal performance in the FY 2025/26 affected the financial objectives set out in the CFSP 2025 and the Budget for FY 2025/26 as follows;

i. The base for local revenue projections is higher than the actual outcome by Kshs 350 million. This will cause a downward base adjustment for FY 2026/27 in own source revenues and the medium term. This will lead to a mix of downward adjustments in expenditure projections and upward adjustment in financing for the FY 2026/27. Additionally, fiscal aggregates will be adjusted to reflect revisions in the macroeconomic projections as well as revenue performance for the first quarter of FY 2026/27.

ii. The budget ceilings for departments/agencies will also be adjusted in line with the revised resource envelope under the current budget framework in the CFSP 2026. Furthermore, the revisions will consider the performance in project execution in the FY 2026/27 budget by CDAs and any identified one-off expenditures. For proper financing of the project components, the budget ceilings for CDAs implementing flagship projects will be reviewed since the development budget for the FY 2025/26 has implications on the base used to project expenditures in the FY 2026/27 and the medium term. Appropriate revisions have been undertaken in the context of this CBROP considering the budget outturn for the FY 2025/26.

iii. The under-spending in recurrent and development budget for the FY 2025/26 can partly be explained by below the target disbursements for externally funded projects and low revenue collection. The County Government will put in place appropriate measures to increase revenue

collection, improve absorption of resources from development partners and explore alternative financing strategies early in the financial year to ensure the budget is fully funded.

61. The causes of deviations from the financial objectives therefore, include: failure by donors/ National Government to release development grants in time, lower than projected revenue collection; under-spending in both recurrent and development; under-reporting on A-in-A expenditures by CDAs; and slow uptake of external resources in the FY 2025/26.

62. To remedy these deviations, going forward, the fiscal outlook will focus on perfecting the tax and revenue administration reforms subsequent Finance Bills. Additionally, the County Treasury has issued guidelines on the planning, appraisal and evaluation of capital projects prior to committing funds in the budget. Resources will be allocated to the capital projects which will have been fully appraised and reviewed to avoid delay in implementation. Moreover, ongoing projects will be prioritized with new projects being evaluated in the context of their furtherance of county objective plan, importance in line with the medium and long-term development agenda; their impact on poverty reduction; promotion of growth and job creation; and the viability and sustainability of the project.

B. Compliance with Fiscal responsibility Principles

63. In line with the Constitution, the PFM Act, 2012, the PFM regulations, and upholding prudent and transparent management of public resources, the Government will ensure adherence to the fiscal responsibility principles as set out in the statute as follows:

a. Recurrent Expenditure as a percentage of Total Revenue

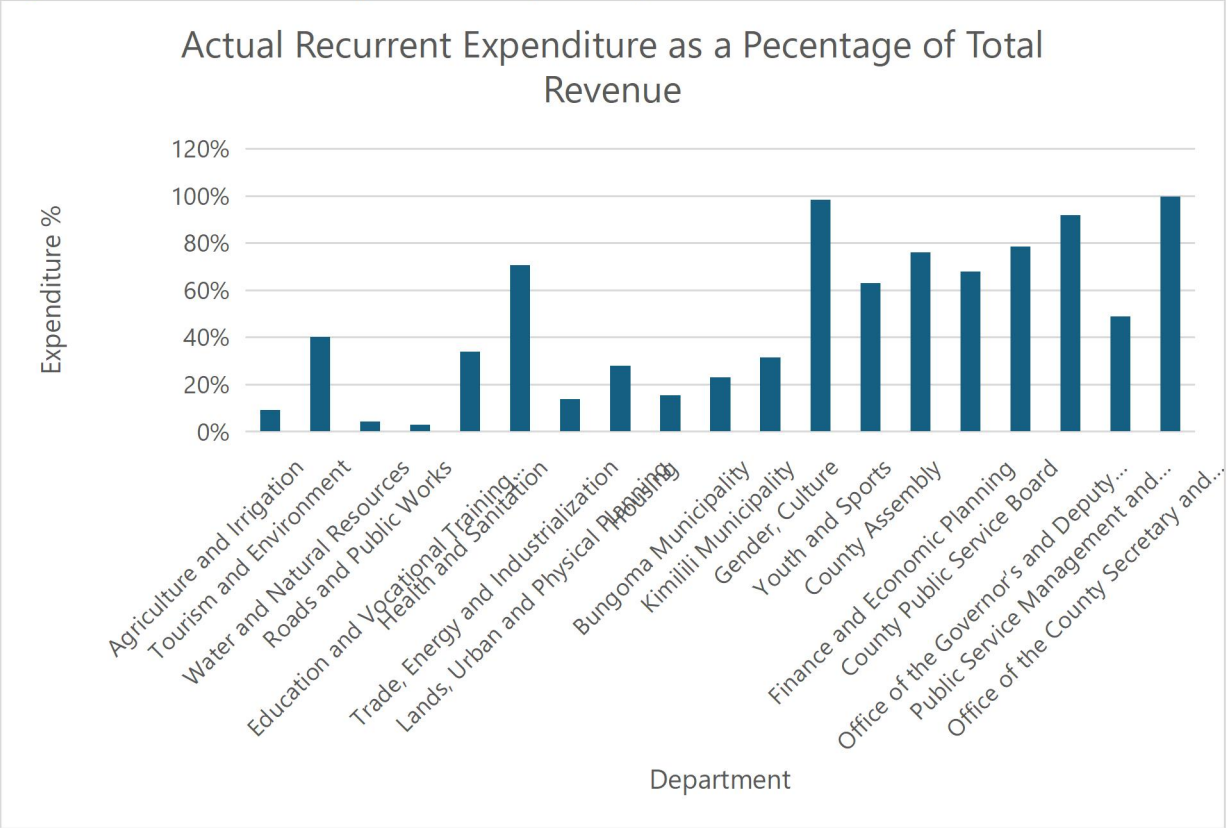
64. The PFMA 2012 Section 107(2a) provides that the County treasury shall ensure that the County government expenditure shall not exceed the County government total revenue. In the FY 2025/26 the total recurrent expenditure allocation was Kshs. 11.8 billion (68 percent) of the total revised budget of Kshs. 17.4 billion. The total recurrent expenditure for the year under review was Kshs. 11.3 billion against a target of Kshs 11.8 billion representing 96 percent expenditure, as indicated **in Table 18** while the total revenue available for the same period was Kshs. 17.4 billion representing 65 percent of the total revenue available to the county. In this regard the total recurrent expenditure was within the PFMA threshold as at the end FY 2025/26.

Table 18: Actual Recurrent Expenditure as a percentage of the Total Revenue for FY 2025/26

Department	Total Budget Allocation (Kshs.)	Actual Recurrent Expenditure (Kshs.)	Absorption %
Agriculture and Irrigation	737,800,976	67,069,416	9%
Tourism and Environment	1,060,559,040	425,348,748	40%
Water and Natural Resources	755,542,619	32,209,635	4%
Roads and Public Works	1,373,543,051	42,012,579	3%
Education and Vocational Training Centres	296,612,316	100,766,373	34%
Health and Sanitation	1,645,388,696	1,164,190,491	71%
Trade, Energy and Industrialization	449,476,292	62,802,968	14%
Lands, Urban and Physical Planning	72,596,170	20,362,483	28%
Housing	430,365,398	66,272,641	15%
Bungoma Municipality	142,336,513	32,753,143	23%
Kimilili Municipality	113,681,809	35,816,740	32%
Gender, Culture	40,014,286	39,399,372	98%
Youth and Sports	46,090,523	29,022,268	63%
County Assembly	1,390,470,295	1,059,028,989	76%
Finance and Economic Planning	647,069,392	440,068,163	68%
County Public Service Board	43,403,818	34,068,741	78%

Department	Total Budget Allocation (Kshs.)	Actual Recurrent Expenditure (Kshs.)	Absorption %
Office of the Governor's and Deputy Governor	227,891,804	209,327,364	92%
Public Service Management and Administration	816,080,001	398,762,568	49%
Office of the County Secretary and County Attorney	7,144,268,940	7,130,232,625	100%
Grand Total	17,433,191,938	11,389,515,307	65%

Figure 11: Actual Recurrent Expenditure as a percentage of the Total Revenue for FY 2025/26



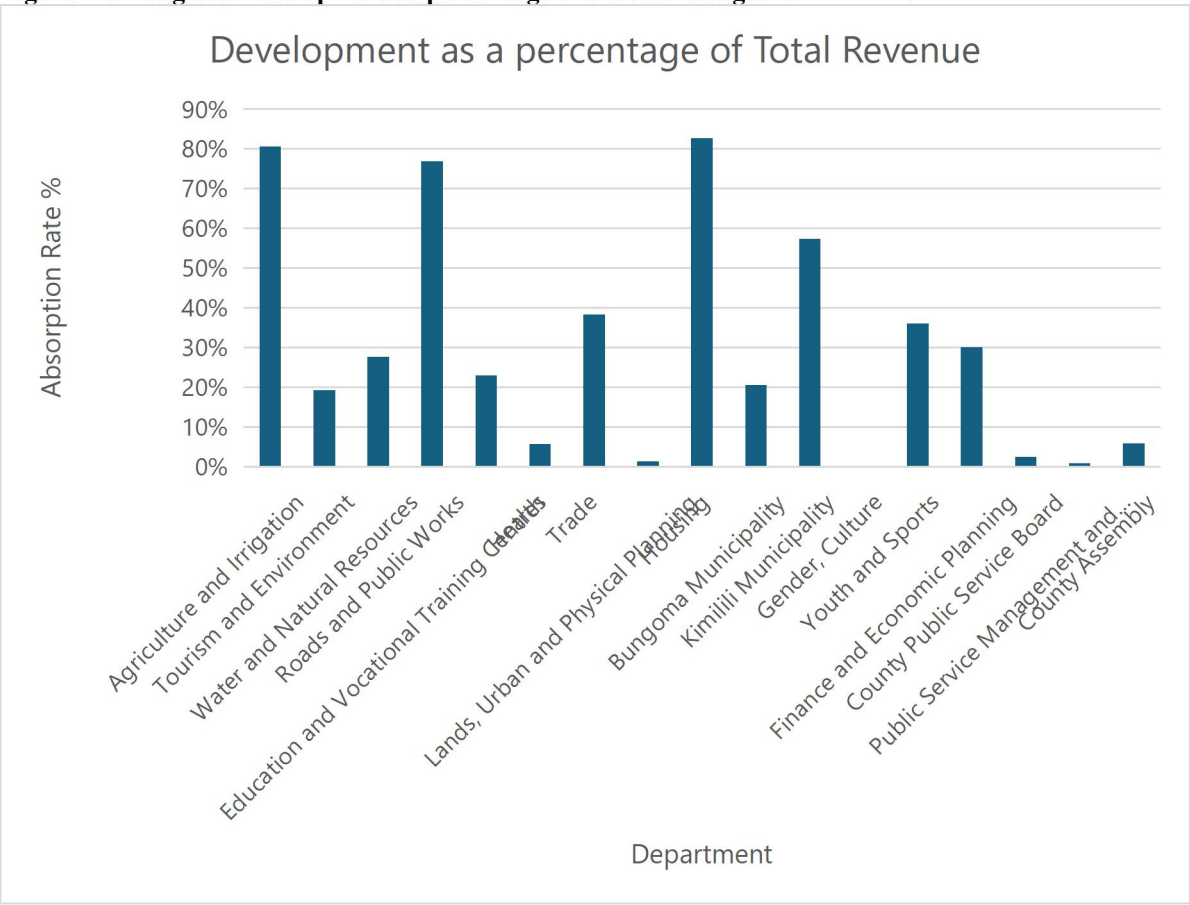
b. Development Expenditure as a percentage of Total Revenue

65. The total budget approved by the county assembly in the FY 2025/26 amounted to 17.4 billion that comprised of Kshs. 5.54 billion (32 percent) allocated to development expenditure and Kshs. 11.8 billion (68 percent) for recurrent expenditure. The aggregate development expenditure allocation conforms to section 107(2(b)) of the PFMA 2012, which requires that at least 30 percent of the budget be allocated for development programmes as **shown in Table 19 and Figure 13.**

Table 19: Actual Development as percentage of actual total Expenditure for FY 2025/26

Department	Total Budget Allocation	Total Development Allocation	Actual Development Expenditure	Allocation as % of Total Budget	Expenditure as % of Total Budget
Agriculture and Irrigation	737,800,976	668,936,378	594,530,737	91%	81%
Tourism and Environment	1,060,559,040	631,169,149	204,680,678	60%	19%
Water and Natural Resources	755,542,619	711,022,927	209,095,075	94%	28%
Roads and Public Works	1,373,543,051	1,325,332,478	1,055,222,628	96%	77%
Education and Vocational Training Centres	296,612,316	147,397,986	67,846,830	50%	23%
Health	1,645,388,696	219,143,801	93,098,183	13%	6%
Trade	449,476,292	370,207,786	171,771,806	82%	38%
Lands, Urban and Physical Planning	72,596,170	47,895,000	925,458	66%	1%
Housing	430,365,398	360,937,200	356,019,800	84%	83%
Bungoma Municipality	142,336,513	100,783,414	29,263,534	71%	21%
Kimilili Municipality	113,681,809	67,239,549	65,228,969	59%	57%
Gender, Culture	40,014,286	181,762	0	0%	0%
Youth and Sports	46,090,523	16,635,949	16,635,367	36%	36%
Finance and Economic Planning	647,069,392	203,721,461	194,474,634	31%	30%
County Public Service Board	43,403,818	3,800,000	1,068,914	9%	2%
Governor's Office	227,891,804	0	0	0%	0%
Public Service Management and Administration	816,080,001	353,723,504	6,950,000	43%	1%
Office of the County Secretary	7,144,268,940	0	0	0%	0%
County Executive Total	**16,042,721,643**	**5,228,128,344**	**3,066,812,613**	33%	19%
County Assembly	1,390,470,295	316,248,601	81,194,214	23%	6%
Grand Total.	**17,433,191,938**	**5,544,376,945**	**3,148,006,827**	32%	18%

Figure 13: Budgeted Development as percentage of the total budget for FY 2025/26



66. The total development Expenditure in FY 2025/26 amounted to Kshs 3.14 billion against a budget of 17.4 billion representing 18 percent of the total budget and 57 percent of the development allocation for the same period. The Public Finance Management Act, 2012 Section 107(b) requires that over the medium term, a minimum of 30 percent of each County Government's budget shall be allocated to development expenditure. Even though the County Government met this requirement as far as the approved budget (32%) is concerned, in terms of actual expenditure, the expenditure was below target (18%).

c. Expenditure on Wage bill

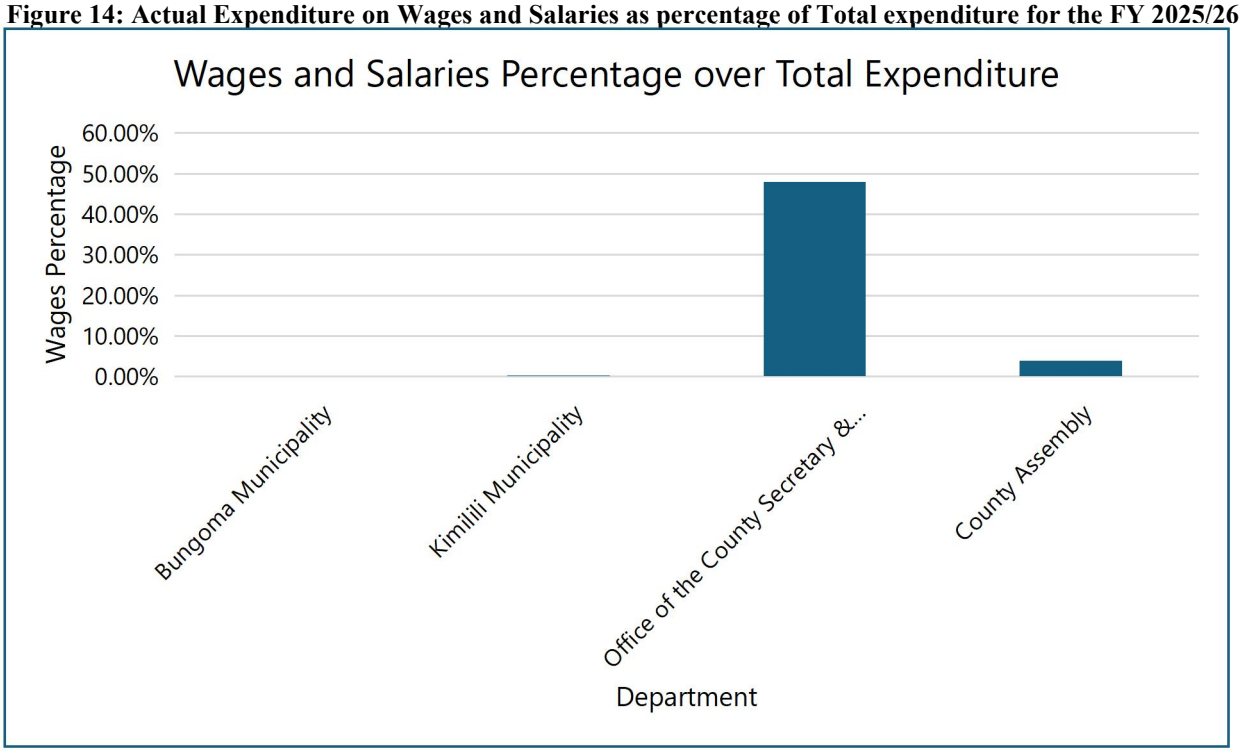
67. The total expenditure on wage bill reported by the County government amounted to Kshs. 6.59 billion in the FY 2025/26. During the same period the total revenue available to the County Government was Kshs. 17.4 billion. The Public Finance Management (County Governments) Regulations, 2015, requires that expenditure on wages and benefits for public officers shall not exceed 35 percent of the total revenue. The county government spent 43 per cent of the total revenue and 52 percent of total expenditure on wages which is higher than the threshold of 35 per cent provided by PFMA 2012.

Table 20: Actual Expenditure by Economic Classification

DEPARTMENTS	PERSONNEL EMOLUMENTS (KSHS.)	OPERATIONS & MAINTENANCE (KSHS.)	RECURRENT EXPENDITURE (KSHS.)	DEVELOPMENT (KSHS.)	TOTAL EXPENDITURE (KSHS.)
Agriculture, Livestock, Fisheries, Irrigation and Coop Development		67,069,416	67,069,416	594,530,737	661,600,153
Tourism, Forestry, Environment		425,348,748	425,348,748	204,680,678	630,029,426
Water and Natural Resources		32,209,635	32,209,635	209,095,075	241,304,710

DEPARTMENTS	PERSONNEL EMOLUMENTS (KSHS.)	OPERATIONS & MAINTENANCE (KSHS.)	RECURRENT EXPENDITURE (KSHS.)	DEVELOPMENT (KSHS.)	TOTAL EXPENDITURE (KSHS.)
Roads and Public works		42,012,579	42,012,579	1,055,222,628	1,097,235,207
Education and Vocational Training Centres		100,766,373	100,766,373	67,846,830	168,613,203
Health and Sanitation		1,164,190,491	1,164,190,491	93,098,183	1,257,288,674
Trade, energy and industrialization		62,802,968	62,802,968	171,771,806	234,574,774
Lands, Urban and Physical Planning		20,362,483	20,362,483	925,458	21,287,941
Bungoma Municipality	24,338,043	8,415,100	32,753,143	29,263,534	62,016,677
Kimilili Municipality	18,081,192	17,735,548	35,816,740	65,228,969	101,045,709
Housing		66,272,641	66,272,641	356,019,800	422,292,441
Gender, Culture		39,399,372	39,399,372	-	39,399,372
Youth & Sports		29,022,268	29,022,268	16,635,367	45,657,635
Finance and Economic Planning		440,068,163	440,068,163	194,474,634	634,542,797
County Public Service Board		34,068,741	34,068,741	1,068,914	35,137,655
Office of the Governor & Deputy Governor		209,327,364	209,327,364	-	209,327,364
Public Administration		398,762,568	398,762,568	6,950,000	405,712,568
Office of the County Secretary & County Attorney	7,002,462,931	127,769,694	7,130,232,625		7,130,232,625
County Executive	**7,044,882,166**	**3,285,604,152**	**10,330,486,318**	**3,066,812,613**	**13,397,298,931**
County Assembly	559,726,589	499,302,400	1,059,028,989	81,194,214	1,140,223,203
TOTALS	**7,604,608,755**	**3,784,906,552**	**11,389,515,307**	**3,148,006,827**	**14,537,522,134**

Figure 14: Actual Expenditure on Wages and Salaries as percentage of Total expenditure for the FY 2025/26



d. Prudent Management of Fiscal Risks

68. The Public Finance Management (PFM) Act, 2012, sets out the fiscal responsibility principles to ensure prudent and transparent management of public resources. The PFM (Section 107(2)(f) requires the treasury to manage the County fiscal risks prudently. During FY 2025/26 the following Fiscal risks were identified.

i. High expenditure on wage bill that lowers the ability of the County Governments to meet financial obligations on operations & maintenance and development requirements; and,

ii. Underperformance in OSR, which results to unfunded budgets hence accumulation of trade payables.

iii. High levels of trade payables negatively affect effective delivery of public services as well as local business development.

e. Trade payables

69. According to Section 94 (1) (a) of the PFM Act, 2012, failure to make any payments as and when due by a State organ or a public entity may be an indicator of a serious material breach, or a persistent material breach of measures established under the Act. In this context, Article 225 of the Constitution, read together with Section 96 of the PFM Act, gives the CECM for Finance powers to stop transfer of funds to the Departments and Agencies concerned. Over the years, the County Government has accumulated trade payables and as of 30th June 2026, the County reported outstanding trade payables, which amounted to Kshs. 3.12 billion, comprised of Kshs. 1.5 billion for recurrent expenditure and Kshs. 1.62 billion for development trade payables **Table 21**

Table 21: Trade payables Summary

	Recurrent (Kshs.)	Development (Kshs.)	Total (Kshs.)
County Executive	**1,495,745,629**	1,625,492,844	3,121,238,473
County Assembly	0	4,495,615	4,495,615
Total	**1,495,745,629**	**1,629,988,459**	**3,125,734,088**

70. Trade payables were summarized and classified based on their attributes. The findings indicate that as of June 30, 2026, the county had accumulated a total of Kshs. 1, 629, 988, 459 eligible trade payables for development expenditure. Of this amount, Kshs. 349, 270, 056 relates to county-level projects, while Kshs. 1, 280, 718, 403 pertains to ward-level projects.

Table 22: Analysis of Trade payables per Department as at June 2026

No	Department	Recurrent	Development	Total Cost (Kshs.)
1	County Public Service Board	7,485,917	0	7,485,917
2	County Attorney	231,410,697	0	231,410,697
3	County Secretary	678,748,864	5,091,045	683,839,909
4	Public Administration	162,865,426	61,281,206	224,146,632
5	Kimilili Municipality	8,871,967	19,500,624	28,372,591
6	Finance	39,833,005	0	39,833,005
7	Office of the Governor and Deputy Governor	65,979,864	0	65,979,864
8	Roads	36,217,367	803,885,212	840,102,579
9	Health and Sanitation	137,635,414	175,405,650	313,041,064
10	Bungoma Municipality	4,328,667	108,325,289	112,653,956
11	Lands	4,880,025	103,535,121	108,415,146
12	Housing	4,048,059	0	4,048,059
13	Water, Environment and and Natural resources	4,364,075	80,310,875	84,674,950
14	Trade	15,439,576	101,962,151	117,401,727
15	Youth And Sports	6,041,914	33,814,701	39,856,615
16	Agriculture	43,702,039	92,676,670	136,378,709
17	Gender	11,817,310	4,395,813	16,213,123
18	Education	32,075,443	35,308,487	67,383,930
19	**County Assembly**	**0**	4,495,615	**4,495,615**
	TOTAL	**1,495,745,629**	**1,629,988,459**	**3,125,734,088**

71. To ensure that trade payables do not accumulate, several mechanisms have been put in place by the County Executive Committee Member (CECM) for Finance as recommended by the committee:

- Departments should have proper internal control measures to ensure that proper procedures are followed in contracting for goods and services to avoid claims that lack supporting documentation.
- Timely procurement requisitions to avoid the last-minute rush at the closure of the financial year. Therefore, work plans should be prepared in such a way that most works, goods, and services are procured in the first two quarters of the financial year.
- Departments to make a follow up on works, goods and services procured to ensure the same are completed and delivered within the stipulated contract timeframe to avoid payments spilling in the subsequent financial years.
- Clarity on what qualifies to be a trade payable to avoid overstating the overall county trade payables which hinders proper planning and execution of planned projects for the subsequent years.
- The county treasury to sensitize the implementers on what trade payables are and their implications. The national treasury uses a 90-day in unpaid bills as the basis of definition of a trade payable.

Pension Liabilities Owed by the County Government

72. The County Government has outstanding financial obligations to several pension funds, namely the Local Authorities Provident Fund (LAPFUND), the Local Authorities Pension Trust (LAPTRUST), and the County Pension Fund (CPF). These funds are responsible for managing the retirement benefits of County Government employees and affiliated entities. Over the years, the liabilities to these pension schemes have accumulated significantly.

In response to this situation, the County Treasury conducted a comprehensive review of all pension-related liabilities. This process involved accurately recording the total pension debt within the county's list of trade payables. The County Treasury then set the settlement of these pension liabilities as a top priority to ensure that County staff do not retire without receiving their entitled pension benefits.

73. As at 30th June 2026, the total amount of unremitted pension contributions had reached Kshs 689, 434, 402. The County Government is committed to addressing this issue to safeguard the welfare of its employees and uphold its obligations to the pension funds. The approved budget estimates for FY 2026/27 has a provision of Kshs. 428M million in the FY 2026/27 to cater for the arrears and accrued interest as per the payment plan.

C. Other intergovernmental Fiscal Relations Matters

Equalization Fund disbursement and Project Implementation

74. The Fund is established under Article 204 (1) of the Constitution which requires that one half percent (0.5) of the most recent audited revenue received as approved by National Assembly to be paid into the Fund. The objective of the Fund is to bring the quality of basic services including water, roads, health facilities and electricity in marginalized areas to the level generally enjoyed by the rest of the nation as far as possible. The figure allocated is Kshs. 47.4 million which was appropriated to implement 7 projects in four wards of Mount Elgon Sub County as highlighted in **Table 23** below.

Table 23: Bungoma County Equalization Fund Allocation

Sub County	Project Location	FY 2025/26 (Kshs.)
Mt Elgon	Mt Elgon Kibisi - Sambocho	4,241,337
	Kapkateny	9,474,907
	Kabukwo	10,340,878
	Rwanda - Kiptega - Chepkwende Road	11,276,360
	Chepyuk	2,202,120
	Mt Elgon	9,936,434
	Total	**47,472,036**

Financing of Urban Areas and Cities

75. The County Government of Bungoma has established municipal governance structures in accordance with the Urban Areas and Cities Act, 2011, including the Municipal Boards for Bungoma and Kimilili. The process towards the proposed conferment of Municipality status to Webuye Urban Area has made significant progress, with the appointment of the Ad Hoc Committee, reconnaissance and mapping exercise, public participation, and compilation of the draft report completed. The submission of the report to the County Cabinet is the immediate priority to facilitate consideration and guide the next phase of the process

76. The municipalities play an important role in urban planning, infrastructure development, service delivery and local economic development. However, sustainable financing remains a key challenge, particularly in ensuring predictable and adequate funding for municipal functions.

77. There is need to strengthen the framework for allocating resources between County departments and Municipal Boards, taking into account the functions assigned to municipalities, approved development priorities, revenue-generation potential and applicable legal requirements.

This is particularly important given the contribution of urban centres to the County's own-source revenue and the need to reinvest adequately in urban services.

78. The County Government has been actively carrying out projects funded by the World Bank's 4-year Kenya Urban Support Programme (KUSP). The primary objective of this program is to aid in establishing and enhancing urban institutions and systems to deliver better infrastructure and services in participating counties.

79. The County Government through the Department of Lands, Housing, Urban & Physical Planning and Municipalities has secured funding for Phase II of the Kenya Informal Settlement Improvement Programme (KISIP), which is slated to be implemented within the municipalities. The main objective of the initiative is to upgrade informal settlements.

80. This program, focusing on the enhancement of living conditions in underserved urban areas, complements the County's broader strategy of strengthening urban infrastructure and service delivery. In alignment with the ongoing World Bank-supported Kenya Urban Support Programme (KUSP), the KISIP Phase II initiative aims to provide improved access to essential services and amenities for residents, fostering inclusive urban development while supporting the County's objective of sustainable growth and resilience. These efforts are integrated with the County's commitment to leveraging external funding and partnerships, thereby advancing the overall quality of life in municipalities and contributing to the long-term goals outlined in county development plans.

Technical and Vocational Education and Training Authority (TVETA)

81. The County is working closely with Technical and Vocational Education and Training Authority (TVETA) on Curriculum development to implement the Akira-ILO (International Labour Organization) Project. This initiative aims to train youth in specific skills to meet the demands of the job market and enhance their employability. ILO will procure tools and equipment for selected Vocational Training Centers, provide capacity building for VTC instructors, and offer internship and job placement opportunities for the County VTC trainees.

82. By integrating these skill development initiatives with ongoing efforts to expand access to essential services such as clean water and sanitation, the County is enhancing the foundation for sustainable growth and improved livelihoods. Collaboration with organizations like TVETA and international partners not only strengthens vocational training but also supports the broader strategy of infrastructure upgrades and public service delivery, as demonstrated by the restructuring of water service providers and investments in urban development. These coordinated actions reflect the County's commitment to building resilient communities and fostering inclusive economic opportunities, aligning with both regional priorities and the objectives outlined in its development plans.

Inter-County Relations

83. To strengthen the goals of devolution, County Governments have been joining Regional Economic Blocs. Bungoma County is a member of the Lake Region Economic Bloc (LREB), which includes 14 Counties namely; Bomet, Bungoma, Busia, Kakamega, Vihiga, Kisumu, Homabay, Siaya, Kisii, Kericho, Migori, Nyamira, Nandi and Trans Nzoia. LREB was established with the

understanding that strategic connections between counties with shared interests can be an effective means of prioritizing or creating notable development opportunities and impact across several counties having realized that the counties by themselves maybe too small to leverage economies of scale. The bloc aims to leverage economies of scale and shared resources in order to grow the economy of the region and improve the livelihood of its people. Particular focus is given on improving agricultural productivity through agro- processing and value addition within LREB.

84. The FY 2027/28 budget and the Medium-Term Budget Framework builds on the Governments effort to support economic recovery and mitigate against the adverse effects of the Ukrainian and Russian war. This will be done by prioritizing implementation of programs outlined in the County Integrated Development Plan III (CIDP 2023-2027), Fourth Medium Term Plan (MTP IV) of the Vision 2030, the County Government plans, policies and strategies, Economic Transformation Agenda.

85. The Government will also continue with the fiscal consolidation plan by rationalizing expenditures and enhancing revenue mobilization. In this regard, MDAs will be encouraged to adopt efficiency in allocation of resources to reduce non-priority spending. This will be achieved through budget costing and reviewing the portfolio of externally funded projects to re-align with the Government policy priorities and macroeconomic policy framework.

Challenges in County Public Finance Management

86. Despite ongoing reforms, a number of persistent challenges continue to hinder the effective management of county public finances. These issues have significant implications for transparency, efficiency, and accountability within county governments.

Irregularities in Public Procurement

87. One of the primary concerns relates to irregular practices in public procurement processes. Documented challenges include the absence of proper documentation for contracts awarded, deviations from specified materials during construction projects, and the engagement of service providers without formal contracts. Additional issues involve the procurement of goods and services without adhering to established procedures, awarding contracts without the necessary performance bonds as mandated by procurement laws, and, at times, assigning identical works to multiple contractors. These practices undermine the integrity of the procurement process and expose the county to legal and financial risks.

Weaknesses in Asset and Liability Management

88. Management of assets and liabilities is another area of concern. The existence of an incomplete fixed assets register has resulted in the underestimation of assets held by the County Government. This situation has been exacerbated by delays in the formal transfer and documentation of assets and liabilities, making it difficult to establish a comprehensive and accurate account of county holdings.

Escalation of Trade payables

89. The accumulation of trade payables remains a persistent challenge. This issue predominantly stems from the non-payment of contractors and suppliers for goods and services rendered to the county. Furthermore, there have been instances where the county has failed to remit statutory deductions, such as employee pension contributions and loan repayments, to the relevant institutions. Such delays not only strain relationships with service providers but also have broader implications for financial management and compliance.

Establishment and Management of Public Funds

90. Another notable challenge is the creation and administration of Public Funds without the necessary legal and administrative frameworks. The absence of these frameworks complicates the proper administration, accounting, and reporting of such funds, which can lead to inefficiencies and potential misuse of public resources.

Discrepancies in Financial Reporting

91. There are also issues related to the alignment of financial records. Specifically, discrepancies have been observed between the financial reports prepared by the County Government and the records captured within the Government's Integrated Financial Management Information System (IFMIS). Such inconsistencies can impede effective monitoring and oversight of county finances.

Measures Undertaken to Address Public Finance Management Challenges

92. In response to these challenges, several measures have been initiated to strengthen public finance management at the county level.

Support through National and International Partnerships

93. Further support has been secured through collaboration with the National Government and international partners such as the World Bank. Notably, the ongoing implementation of the Kenya Devolution Support Program (KDSP) is designed to incentivise improved public finance management by providing additional resources for capacity development. The KDSP specifically targets key result areas in public finance management, with funding linked to the achievement of agreed performance benchmarks.

III. MACROECONOMIC DEVELOPMENTS AND OUTLOOK

A. World Economic Outlook

94. Global economic growth is projected to slow to 3.0 percent in 2026 from 3.5 percent in 2025, before recovering to 3.4 percent in 2027 **(Table 24).** The slowdown in 2026 reflects the adverse effects of the Middle East conflict, including higher energy prices, elevated inflationary pressures, supply chain disruptions, and increased geopolitical uncertainty. Growth is expected to recover in 2027 as energy market conditions gradually normalize, geopolitical tensions ease, and continued investment and productivity gains from AI-driven technological advancements provide stronger support to global economic activity. However, the recovery is expected to remain uneven, with energy exporters and technology-linked economies generally performing better than energy-importing countries with limited participation in the technology-driven expansion.

Table 24: Global Economic Performance and Outlook

	Growth (%)			
	Actual		Projection	
Economy	2024	2025	2026	2027
World	3.5	3.5	3.0	3.4
Advanced Economies	1.9	1.9	1.7	1.8
Of which: *USA*	2.8	2.1	2.3	2.2
Euro Area	1.0	1.4	0.9	1.2
Emerging Market and Developing Economies	4.5	4.5	3.8	4.5
Of which: *China*	5.0	5.0	4.6	4.1
India	7.1	7.7	6.4	6.7
Middle East and Central Asia	3.1	3.7	0.7	6.5
Of which: Saudia Arabia	2.6	4.6	1.7	5.5
Sub-Saharan Africa	4.2	4.5	4.3	4.5
Of which: South Africa	0.5	1.1	1.1	1.3
Nigeria	4.1	4.0	4.1	4.3

Source: IMF World Economic Outlook, July 2026

95. Growth in advanced economies is projected to remain subdued, with growth rising slightly from 1.7 percent in 2026 to 1.8 percent in 2027. The outlook reflects divergent effects of the Middle East conflict and the technology-driven investment cycle. Growth in the United States is projected at 2.3 percent in 2026 and 2.2 percent in 2027, supported by fiscal policy, accommodative financial conditions, and continued technology-related investment, while growth in the Euro Area and United Kingdom remains weaker before recovering in 2027 as the energy shock fades.

96. Growth in Emerging Market and Developing Economies is projected to slow to 3.8 percent in 2026 from 4.5 percent in 2025, before recovering to 4.5 percent in 2027, reflecting significant variation in risk and exposure across regions. The sharpest slowdown is expected in the Middle East and Central Asia, where growth is projected to fall to 0.7 percent in 2026 from 3.7 percent in 2025 before rebounding strongly to 6.5 percent in 2027, as disruptions to energy production and transport ease. Growth in Emerging and Developing Asia is expected to remain relatively resilient, supported by strong technology-related investment and external demand.

97. Growth in Sub-Saharan Africa is projected to moderate to 4.3 percent in 2026 from 4.5 percent in 2025, before recovering to 4.5 percent in 2027. The slowdown in 2026 reflects higher energy and food prices arising from the Middle East conflict and reduced official development assistance, with the impact varying across economies. Growth is expected to strengthen in 2027 as external conditions improve, although structural and financing constraints and limited participation in the AI-driven technology expansion will continue to weigh on the region's outlook.

Kenya's Economic Performance

98. The Kenyan economy has remained resilient despite the challenging global environment, growing at an average rate of 5.0 percent over the period 2022 to 2025, compared with average global growth of 3.4 percent and 4.1 percent in Sub-Saharan Africa. This resilience reflects sound macroeconomic management, including prudent monetary and fiscal policies, sustained structural reforms, and increasing economic diversification, which have strengthened the economy's capacity to withstand adverse shocks. The economy's resilience continued in the first quarter of 2026, with real GDP growth accelerating to 5.3 percent compared to 4.9 percent in the corresponding quarter of 2025 **(Table 25**). The growth was broad-based, with all sectors recording positive performance, and was supported largely by stronger activity in manufacturing; agriculture, forestry and fishing; accommodation and food services; financial and insurance services; and real estate.

Table 25: Sectoral GDP Performance

Sectors/Sub-sectors	Annual Growth Rates		Quarterly Growth Rates	
	2024	2025	2025 Q1	2026 Q1
1. Primary Sector	**3.7**	**3.7**	**5.7**	**5.1**
1.1. Agriculture, Forestry and Fishing	4.4	3.1	5.3	4.9
1.2 Mining and Quarrying	(7.8)	14.9	12.7	9.1
2. Secondary Sector (Industry)	**1.6**	**4.1**	**3.6**	**5.1**
2.1. Manufacturing	3.0	2.0	2.8	4.4
2.2. Electricity and Water Supply	2.7	5.2	4.1	4.3
2.3. Construction	(0.7)	6.8	4.5	6.6
3. Tertiary Sector (Services)	**6.2**	**5.0**	**4.8**	**5.0**
3.1. Wholesale and Retail Trade	4.0	3.6	4.3	4.0
3.2. Accomodation and Food Service	25.9	15.6	8.0	14.7
3.3. Transport and Storage	4.3	3.7	3.6	3.6
3.4. Information and Communication	7.1	4.8	5.5	5.0
3.5. Financial and Insurance	7.5	6.5	5.3	6.3
3.6. Public Administration	8.7	8.3	9.5	5.7
3.7. Others	5.3	3.8	3.7	4.6
of which: Professional, Admin & Support Services	6.4	5.0	4.1	2.4
Real Estate	5.3	3.9	4.6	5.0
Education	4.8	2.8	1.8	6.2
Health	6.0	5.5	4.7	4.3
Taxes less subsidies	3.3	3.1	4.1	4.3
Real GDP	**4.7**	**4.6**	**4.9**	**5.3**

Source of Data: Kenya National Bureau of Statistics

99. The **Primary Sector** grew by 5.1 percent in the first quarter of 2026, compared to a growth of 5.7 percent in the corresponding quarter of 2025 **(Table 25).** Growth in the sector was

supported by positive performance in both the agriculture, forestry and fishing and mining and quarrying sub-sectors. However, the overall growth of the primary sector moderated compared to the corresponding quarter of 2025, reflecting slower expansion in these key sub-sectors.he Agriculture, Forestry and Fishing sub-sector expanded by 4.9 percent in the first quarter of 2026, compared to 5.3 percent in the corresponding quarter of 2025. Growth was supported by improved output in tea, sugarcane and dairy, as well as stronger horticultural exports, reflecting favourable weather conditions, improved productivity and sustained export demand. However, overall growth moderated due to lower coffee production associated with the biennial production cycle and reduced fruit exports resulting from lower production and weaker demand in key export markets.

100. The Mining and Quarrying sub-sector grew by 9.1 percent in the first quarter of 2026, compared to 12.7 percent in the corresponding quarter of 2025. The sub-sector's performance was supported by increased production of key minerals, particularly soda ash, construction materials, and other quarry products, reflecting sustained demand from the construction and manufacturing sectors. However, growth moderated compared to the corresponding quarter of 2025, partly reflecting a higher base effect and slower expansion in mineral production.

101. The Industry Sector grew by 5.1 percent in the first quarter of 2026 compared to a growth of 3.6 percent in the first quarter of 2025, supported by improved growth in Manufacturing, construction, and electricity and water supply sub- sectors.

102. The Manufacturing sub-sector grew by 4.4 percent in the first quarter of 2026, compared to 2.8 percent in the corresponding quarter of 2025. The improved performance was driven by increased production in both the food and non-food manufacturing. Growth in food manufacturing was supported by higher production of sugar, soft drinks and dairy products, while non-food manufacturing benefited from increased production of assembled vehicles, galvanized sheets and cement. The sub-sector's performance was further supported by increased credit to manufacturing enterprises.

103. The Construction sub-sector grew by 6.6 percent in the first quarter of 2026, compared to 4.5 percent in the corresponding quarter of 2025. The improved performance reflected increased demand for key construction materials, including cement, bitumen, iron and steel, indicating sustained activity in infrastructure development and private sector construction. Additionally, clearance of verified trade payables helped to restart stalled projects and improved liquidity of contractors further increasing demand for construction materials. Continued implementation of public infrastructure projects and resilient private sector investment also supported the sub-sector's growth.

104. The Electricity and Water Supply sub-sector grew by 4.3 percent in the first quarter of 2026, compared to 4.1 percent in the corresponding quarter of 2025. The improved performance was supported by increased electricity generation, driven mainly by higher output from geothermal and hydro sources following improved water availability and continued investment in renewable energy. However, the growth in the sub-sector was partly moderated by lower generation from thermal, wind and solar sources.

105. The **Services Sector** recorded a growth of 5.0 percent in the first quarter of 2026 compared to a growth of 4.8 percent in the same period in 2025. The Transportation and Storage sub-sector grew by 3.6 percent in the first quarter of 2026, the same rate as in the corresponding

quarter of 2025. The sub-sector's performance was supported by increased road transport activity, higher cargo throughput at the Port of Mombasa, and continued growth in freight and passenger traffic on the Standard Gauge Railway (SGR), reflecting sustained trade and logistics activity.

106. The Accommodation and Food Service sub-sector grew by 14.7 percent in the first quarter of 2026, compared to 8.0 percent in the corresponding quarter of 2025. The strong performance was supported by increased international visitor arrivals through the country's major airports, reflecting sustained recovery in tourism, improved air connectivity, and stronger demand for hospitality services.

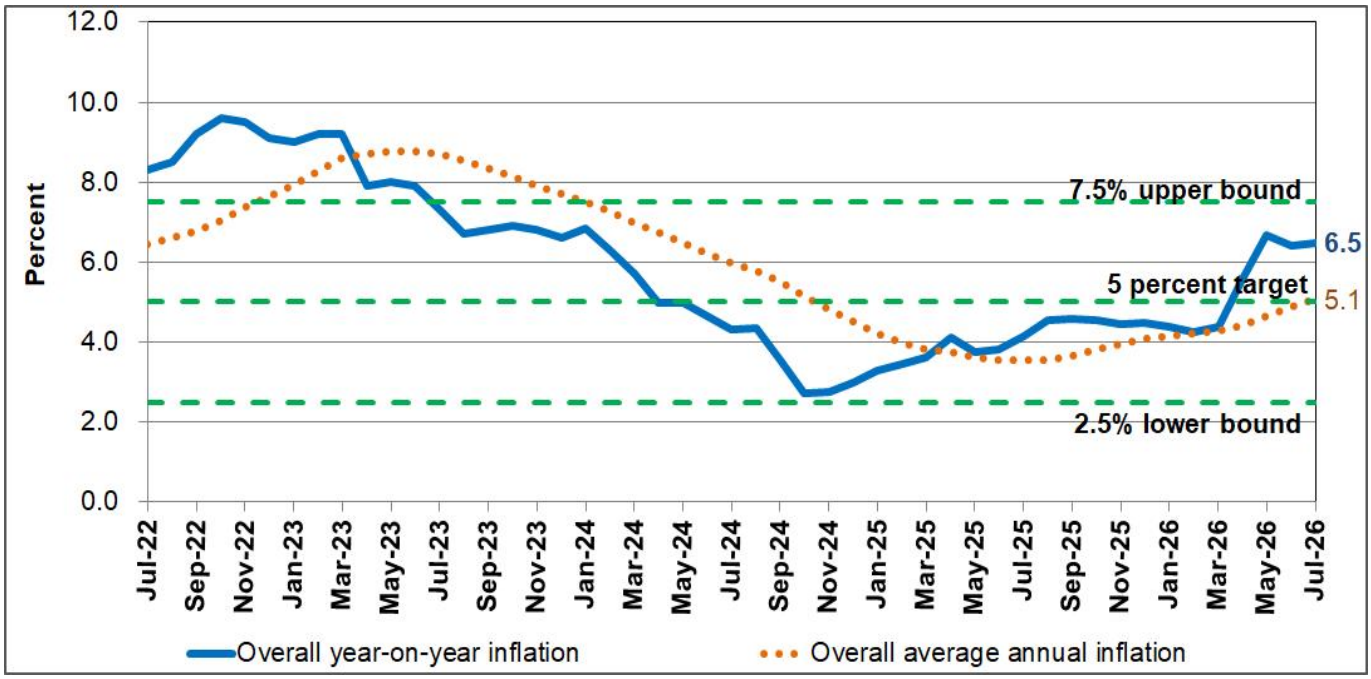
107. The Information and Communication sub-sector grew by 5.0 percent in the first quarter of 2026, compared to 5.5 percent in the corresponding quarter of 2025. The sub-sector's performance was supported by increased mobile voice traffic and higher international bandwidth utilization, reflecting continued growth in digital connectivity and communication services. However, overall growth moderated due to a decline in the use of SMS services and mobile money transactions, indicating evolving consumer preferences and payment patterns.

108. The Financial and Insurance sub-sector grew by 6.3 percent in the first quarter of 2026, compared to 5.3 percent in the corresponding quarter of 2025. The improved performance was supported by an accommodative monetary policy stance, reflected in lower policy and market interest rates, which reduced the cost of credit, improved liquidity conditions, and supported increased lending to the private sector.

Inflation Developments

109. 100. Overall inflation increased to 6.5 percent in July 2026 from 4.1 percent in July 2025 due to higher energy prices arising from the elevated global oil prices but remained within the target range of 5±2.5 percent **(Figure 15).** Core inflation remained stable at 3.2 percent in July 2026, compared to 3.1 percent in July 2025, supported by lower prices of selected manufactured food items, alongside stable prices in other non-volatile components. In contrast, non-core inflation rose to 15.0 percent from 7.2 percent over the same period, largely driven by relatively higher energy prices, transport costs and food prices.

Figure 15: Inflation Rate, Percent



Source of Data: Kenya National Bureau of Statistics

110. In April 2026, the Government implemented targeted stabilization measures to cushion consumers from the full impact of rising global fuel prices. These interventions included the use of resources from the Petroleum Development Levy Fund to subsidize fuel pump prices. In addition, through Legal Notice No. 70 of 2026, the Government reduced the VAT rate on specific petroleum products from 16 percent to 8 percent for an initial period of three months.

111. In July 2026, the Cabinet Secretary extended the application of the reduced 8 percent VAT rate for a further three months through a Legal Notice No. 128 of 2026. Subsequently, global oil prices eased following the 18th June 2026 interim ceasefire agreement between the United States and Iran, which reduced geopolitical tensions and improved confidence in global energy markets. The agreement supported the phased reopening of commercial shipping through the Strait of Hormuz, easing concerns over oil supply disruptions despite continued operational uncertainties. Consequently, Murban crudeoil prices declined by approximately 31.1 percent, from US$ 100.2 per barrel at the height of the conflict in April 2026 to US$ 69.0 per barrel by June 2026, reflecting improved supply expectations and lower geopolitical risk premiums. The decline in global oil prices, together with the Government's fuel stabilization measures, partly moderated domestic fuel prices and contributed to the easing of overall inflation from 6.7 percent in May to 6.4 percent in June 2026.

Monetary and Credit Developments

112. Broad money supply, M3, grew by 11.3 percent in the year to June 2026, compared to a growth of 7.5 percent in the year to June 2025 **(Table 27).** The improved growth of M3 was driven by higher growth in both Net Foreign Assets (NFA) and Net Domestic Assets (NDA). The NFA of the banking system grew by 32.9 percent in the year to June 2026, compared to a growth of 17.7 percent in the year to June 2025. The increase in NFA was mainly attributable to a rise in the Central Bank's foreign assets reflecting increased foreign reserves by the Central Bank. The net foreign assets of commercial banks also increased, reflecting increased deposits abroad.

Table 27: Money and Credit Developments (12 Months to June 2026, KSh billion)

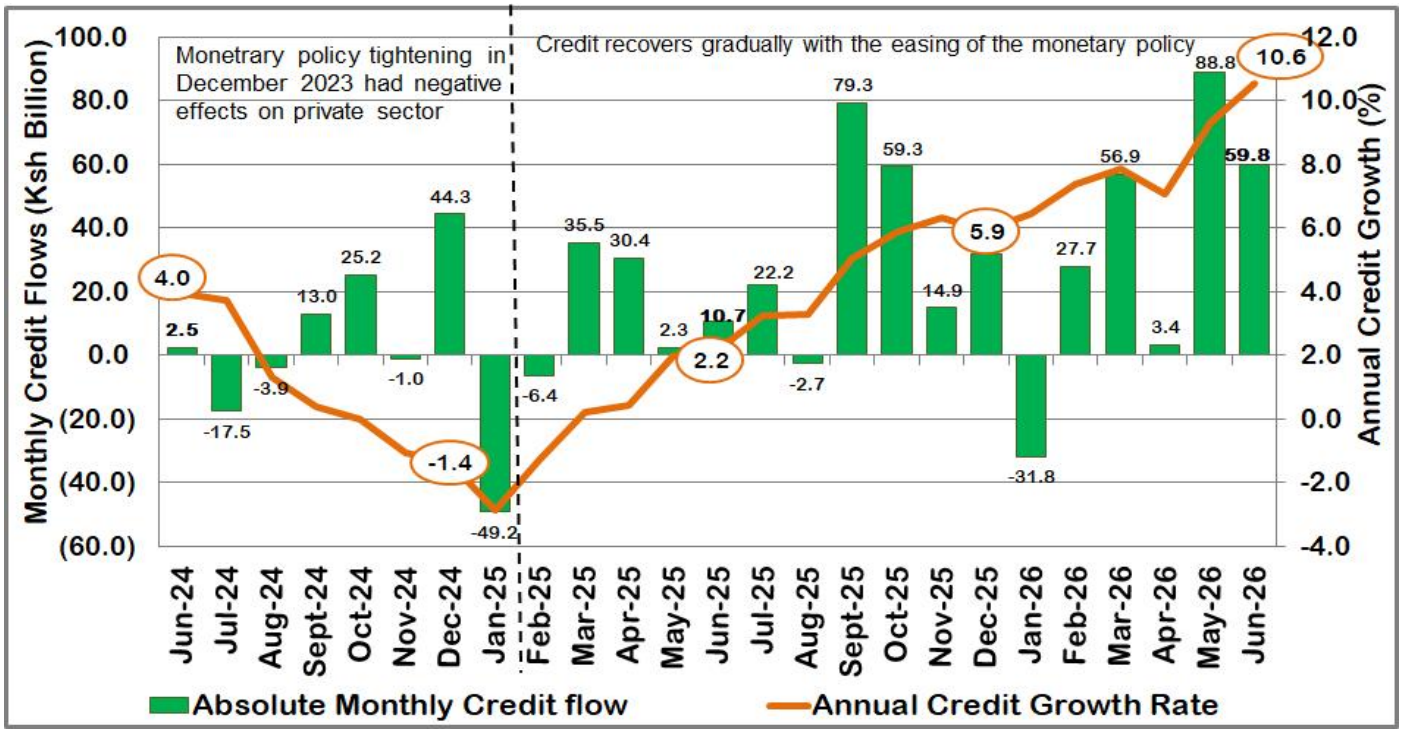
				Absolute Change		Percent Change	
	2024 June	2025 June	2026 June	2024-2025 June	2025-2026 June	2024-2025 June	2025-2026 June
COMPONENTS OF M3							
1. Money supply, M1 (1.1+1.2+1.3)	2,063.6	2,342.3	2,670.0	278.7	327.7	13.5	14.0
1.1 currency outside banks (M0)	274.2	286.0	331.0	11.8	45.0	4.3	15.7
1.2 Demand deposits	1,630.6	1,880.4	2,216.6	249.8	336.2	15.3	17.9
1.3 Other deposits at CBK	158.9	175.9	122.4	17.0	(53.5)	10.7	(30.4)
2. Money supply, M2 (1+2.1)	4,041.6	4,519.6	5,015.1	478.0	495.5	11.8	11.0
2.1 Time and savings deposits	1,978.0	2,177.3	2,345.2	199.3	167.9	10.1	7.7
Money supply, M3 (2+3.1)	**5,381.3**	**5,786.5**	**6,437.6**	**405.2**	**651.2**	**7.5**	**11.3**
3.1 Foreign currency deposits	1,339.7	1,266.9	1,422.5	(72.8)	155.6	(5.4)	12.3
SOURCES OF M3							
1. Net foreign assets (1.1+1.2)	**905.9**	**1,066.3**	**1,417.5**	**160.4**	**351.2**	**17.7**	**32.9**
1.1 Central Bank	479.2	810.8	1,144.1	331.6	333.3	69.2	41.1
1.2 Banking Institutions	426.7	255.5	273.5	(171.2)	17.9	(40.1)	7.0
2. Net domestic assets (2.1+2.2)	**4,475.4**	**4,720.2**	**5,020.1**	**244.7**	**300.0**	**5.5**	**6.4**
2.1 Domestic credit (2.1.1+2.1.2+2.1.3)	5,502.0	6,172.4	6,696.0	670.4	523.6	12.2	8.5
2.1.1 Government (net)	1,619.5	2,230.1	2,351.8	610.6	121.7	37.7	5.5
2.1.2 Other public sector	84.9	61.4	53.6	(23.5)	(7.8)	(27.7)	(12.6)
2.1.3 Private sector	**3,797.5**	**3,880.9**	**4,290.6**	**83.4**	**409.7**	**2.2**	**10.6**
2.2 Other assets net	(1,026.6)	(1,452.2)	(1,675.9)	(425.7)	(223.6)	(41.5)	(15.4)

Source of Data: Central Bank of Kenya

113. Net Domestic Assets (NDA) improved to a growth of 6.4 percent in the year to June 2026, compared to a growth of 5.5 percent in the year to June 2025. Domestic credit extended by the banking system to the Government grew by 5.5 percent in the year to June2026 compared to a growth of 37.7 percent over a similar period in 2025. The decreased net lending to government mainly reflected decreased uptake of government securities by commercial banks. Lending to other public sector also declined, mainly reflecting net repayments by parastatals.

114. Growth in private sector credit from the banking system recorded a growth of 10.6 percent in the year to June 2026 compared to a growth of 2.2 percent in June 2025 **(Figure 11).** Growth in credit to key sectors of the economy, particularly manufacturing, building and construction, transport and communication, real estate and agriculture remained strong, reflecting improved demand for credit in line with the declining lending interest rates. The Monthly (month on month) credit flows to the private sector improved to KSh 59.8 billion in June 2026 from KSh 10.7 billion in June 2025 due to the easing of the monetary policy stance to lower the cost of funds for banks and sustained demand particularly for working capital due to resilient economic activities.

Figure 16: Private Sector Credit



External Sector Developments

115. The current account deficit widened to US$ 4, 366.3 million (2.8 percent of GDP) in the year to June 2026, compared to US$ 2, 585.3 million (1.9 percent of GDP) in the year to June 2025 mainly due to a higher trade deficit **(Table 28)**. The current account balance was supported by resilient goods exports, increased service receipts and an improvement in net primary income. The current account deficit in the 12 months to June 2026 was more than fully financed by financial account inflows.

116. 108. The balance in the merchandise account deteriorated by US$ 1, 888.3 million to a deficit of US$. 12, 389.3 million in June 2026 mainly due to an increase in import bill that more than offset the increase in exports. Goods exports increased by 8.9 percent, driven by horticulture,

tea, coffee, food, and machinery and transport equipment. Goods imports rose by 13.1 percent, reflecting higher imports of food, intermediate and capital goods and mineral fuels.

117. Services receipts increased by 8.3 percent, driven by transport and travel services receipts. The deficit on the primary account narrowed by US$ 226.3 million to a deficit of US$. 1, 884.7 million in the year to June 2026, compared to the deficit of US$ 2, 110.9 million in same period the previous year. Diaspora remittances decreased by 2.4 percent to US$ 4, 960.4 million in the 12 months to June 2026 compared to US$ 5, 084.1 million in a similar period in 2025.

118. The capital account balance decreased by US$. 90.4 million to register a surplus of US$ 159.9 million in the year to June 2026 compared to a surplus of US$ 250.3 million in the same period in 2025. Net financial inflows improved to US$ 6, 092.1 million in the year to June 2026, compared to US$ 4, 576.5 million in the year to June 2025. This reflected an increase in net financial liabilities, which more than offset the decline in net acquisition of financial assets. The net financial inflows were mainly in the form of Portfolio investments, direct investments, financial derivatives and other investments.

Table 28: Balance of Payments (US$ Million)

			Year to June 2026		Actuals as a Percent of GDP	
	Jun-25	Jun-26	Absolute Change	Percent Change	Jun-25	Jun-26
Overall Balance	**(2,830.8)**	**(1,509.4)**	**1,321.4**	**46.7**	**(2.1)**	**(1.0)**
A) Current Account	**(2,585.3)**	**(4,366.3)**	**(1,781.0)**	**(68.9)**	**(1.9)**	**(2.8)**
Merchandise Account (a-b)	(10,501.0)	(12,389.3)	(1,888.3)	(18.0)	(7.7)	(7.9)
a) Goods: exports	12,546.1	13,666.4	1,120.3	8.9	9.2	8.8
b) Goods: imports	23,047.0	26,055.6	3,008.6	13.1	16.9	16.7
Net Services (c-d)	2,417.2	2,558.1	141.0	5.8	1.8	1.6
c) Services: credit	8,190.5	8,873.3	682.8	8.3	6.0	5.8
d) Services: debit	5,773.3	6,315.1	541.8	9.4	4.2	4.2
Net Primary Income (e-f)	(2,110.9)	(1,884.7)	226.3	10.7	(1.6)	(1.3)
e) Primary income: credit	381.8	399.3	17.5	4.6	0.3	0.3
f) Primary income: debit	2,492.8	2,284.0	(208.8)	(8.4)	1.8	1.6
Net Secondary Income	7,609.4	7,349.5	(259.9)	(3.4)	5.6	4.9
g) Secondary income: credit	7,663.0	7,454.5	(208.5)	(2.7)	5.6	4.9
of which Remittances	5,084.1	4,960.4	(123.7)	(2.4)	3.7	3.3
h) Secondary income: debit	53.6	105.0	51.5	96.0	0.0	0.1
B) Capital Account	**250.3**	**159.9**	**(90.4)**	**(36.1)**	**0.2**	**0.1**
C) Financial Account	**(4,576.5)**	**(6,092.1)**	**(1,515.6)**	**(33.1)**	**(3.4)**	**(3.3)**

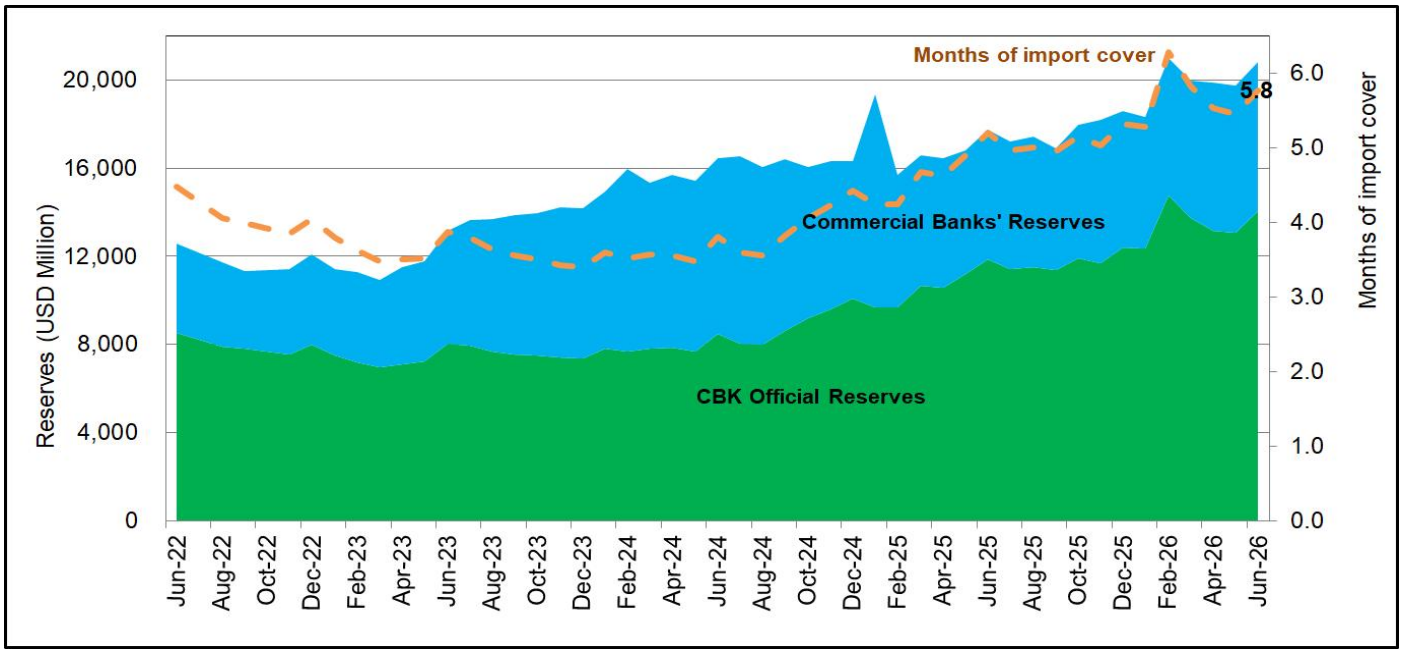
Source: Central Bank of Kenya

Foreign Exchange Reserves

119. The banking system's foreign exchange holdings remained strong at US$. 20, 795.4 million in June 2026 from US$. 17, 199.4 million in June 2025. The official foreign exchange reserves held by the Central Bank stood at US$. 14, 023.5 million compared to US$ 11, 407.7 million over the same period in 2025 **(Figure 17).** Commercial banks foreign exchange holdings increased to US$. 6, 772.0 million in June 2026 from US$. 5, 791.8 million in June 2025.

120. The official reserves held by the Central Bank in June 2026 represented 5.8 months of import cover, compared to 5.0 months of import cover in June 2025. These reserves continue to provide adequate cover and a buffer against short-term shocks in the foreign exchange market.

Figure 17: Kenya Shilling Exchange Rate

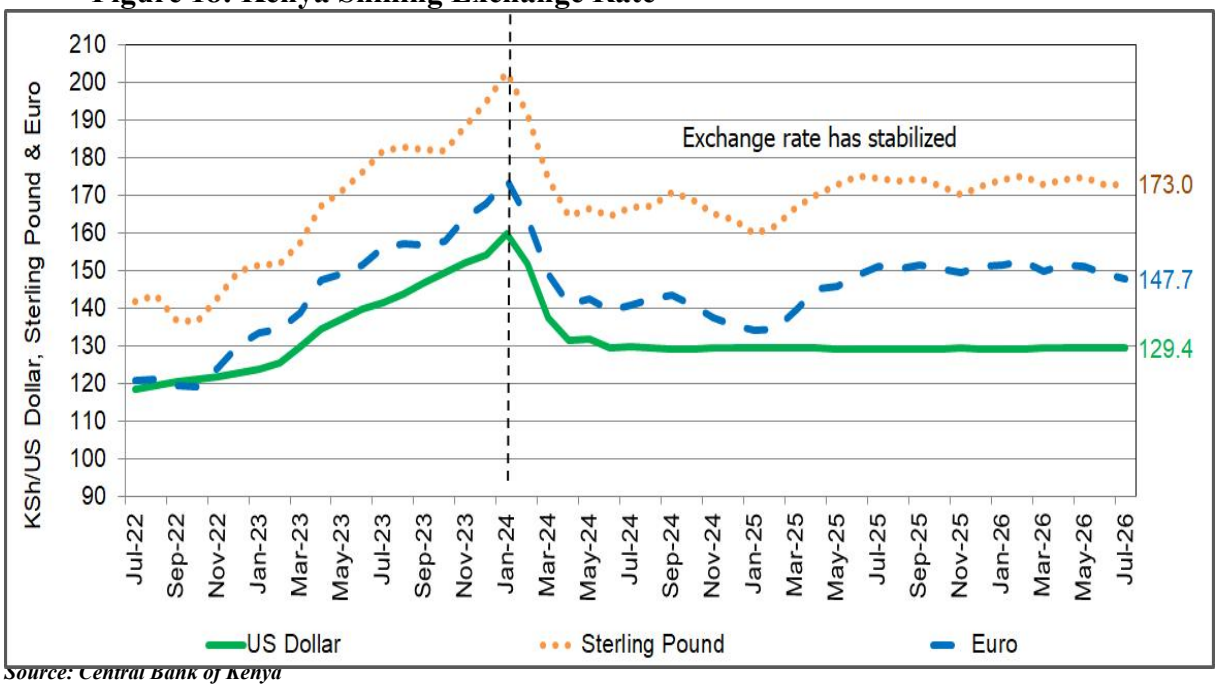


Source of Data: Central Bank of Kenya

Exchange Rate Developments

121. The Kenya Shilling remained relatively stable against the US Dollar, averaging KSh 129.4 per US dollar in July 2026 compared to KSh 129.2 per US dollar in July 2025 and showing a marked appreciation from a peak of KSh 160.8 in January 2024. The Shilling strengthened against the Sterling Pound, averaging KSh 173.0 per Pound in July 2026, down from KSh 174.6 per Pound in July 2025. Against the Euro, the Shilling also strengthened and averaged KSh 147.7 per Euro in July 2026 compared to KSh 151.0 per Euro in July 2025. The stability was supported by strong foreign exchange reserves, steady remittance and export inflows, and improved market confidence, which helped cushion the Shilling against excessive volatility.

Figure 18: Kenya Shilling Exchange Rate



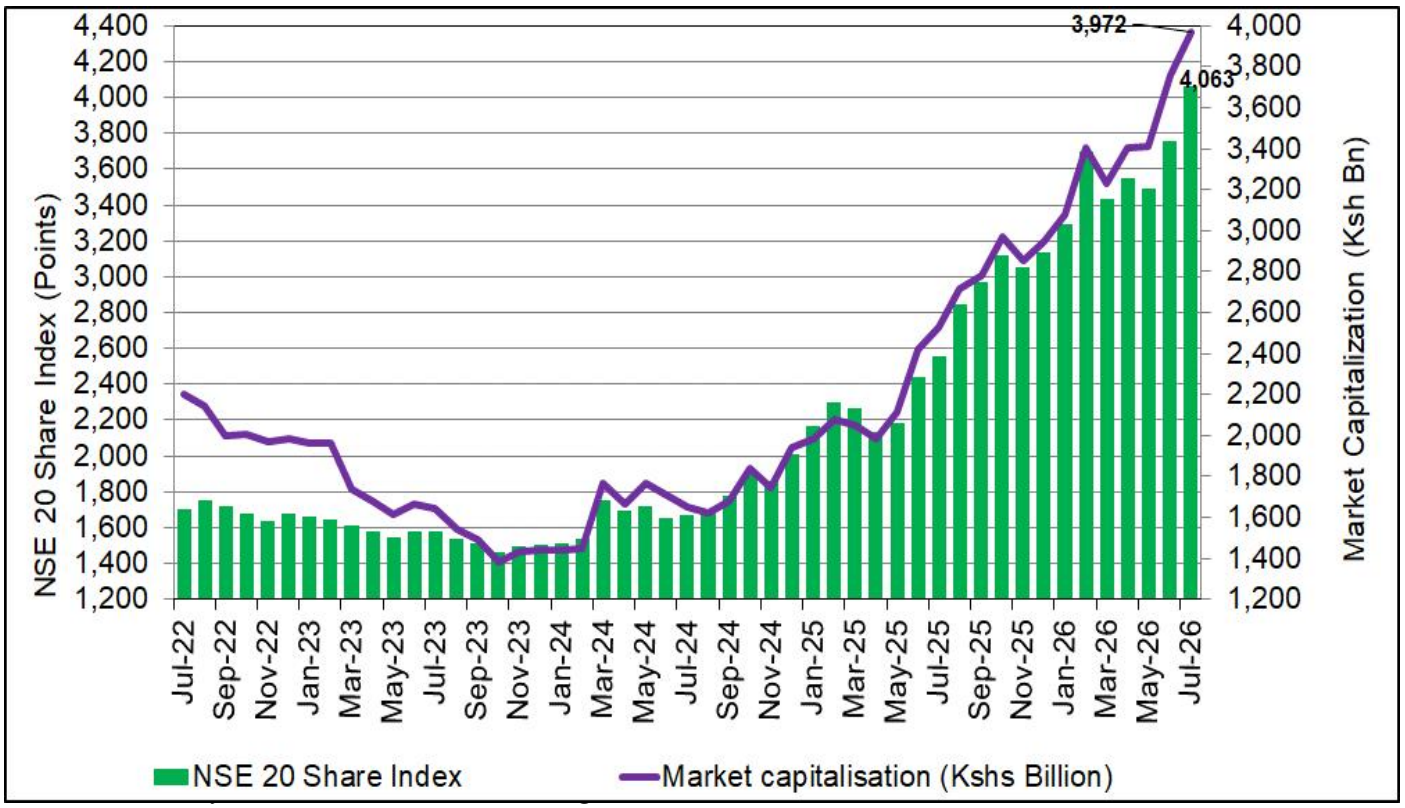
Source: Central Bank of Kenya

Capital Markets Developments

122. Activities at the Nairobi Securities Exchange (NSE) improved significantly over the past year, reflecting strengthened investor confidence and improved macroeconomic conditions. The NSE 20 Share Index rose by 58.8 percent to 4, 063 points in July 2026 from 2, 559 points in July 2025, crossing the 4, 000-point mark for the first time in nearly a decade. Market capitalization increased by 57.4 percent to KSh 3, 972 billion from KSh 2, 524 billion over the same period **(Figure 19).** The strong performance was supported by lower domestic interest rates, a relatively stable exchange rate, improved corporate earnings, and increased participation by domestic and foreign investors. The positive momentum continued into August 2026, with market capitalization surpassing the KSh 4 trillion mark for the first time.

123. Market activity was further supported by major capital market transactions, including the successful Kenya Pipeline Company (KPC) Initial Public Offering (IPO) and the Government's partial divestiture of a 15 percent stake in Safaricom PLC to Vodacom, one of the largest capital market transactions in Kenya's history. Equity turnover increased by 242.6 percent to KSh 381.9 billion in the first seven months of 2026 compared to the corresponding period in 2025, while the volume of shares traded rose by 127.4 percent from 5.21 billion to 11.84 billion. These developments, together with increased market liquidity and investor participation, contributed to the strong performance of the equity market.

Figure 19: Performance of the Nairobi Securities Exchange



B. Kenya's Macroeconomic Outlook

124. Kenya's economic growth outlook for 2026 has been revised downward to 5.0 percent from the earlier projection of 5.3 percent, reflecting the adverse effects of the ongoing Middle East conflict on domestic economic activity. The economy is, however, projected to maintain momentum in 2027, with growth expected at 5.1 percent as external pressures ease and global supply chains normalize **(Table 29).**

125. In 2026, agricultural activity is expected to moderate in the second and third quarters due to mixed weather conditions, but is expected to strengthen in the fourth quarter and beyond on account of the expected *El Niño* induced above average rainfall. Industrial sector is expected to remain robust, supported by the Affordable Housing Programme, ongoing infrastructure projects, increased investment through Public-Private Partnerships (PPPs) such as the expansion of Nairobi-Nakuru-Mau Summit Highway and continued settlement of trade payables. The Services sector is also expected to remain resilient, supported by continued digitization, sustained activity in key sub-sectors, and the lagged effects of monetary policy easing.

126. Despite the external shock, domestic demand is expected to remain resilient, supported by moderating inflation, monetary easing, strong remittance inflows and a relatively stable exchange rate. Lower borrowing costs are expected to support private sector credit, household consumption and investment, while easing production costs and improving investor confidence. However, higher fuel prices associated with the Middle East conflict are expected to exert upward pressure on inflation, although it is projected to remain within the 5±2.5 percent target range.

127. Private investment is expected to be further supported by reforms aimed at improving the business environment, reducing regulatory bottlenecks and enhancing market efficiency.

Improved investor confidence and greater access to international markets, together with the strong performance of the Nairobi Securities Exchange (NSE), are expected to support capital mobilization and private sector investment. Public-Private Partnerships (PPPs) will continue to support infrastructure development and mobilize private capital. Additionally, ongoing reforms in State-Owned Enterprises, including strategic privatization and divestiture, are also expected to improve efficiency, attract private capital and create fiscal space for priority development programmes.

128. Growth in public consumption is projected to moderate over the medium term, in line with the Government's fiscal consolidation efforts and measures to contain recurrent expenditure. In contrast, public investment is projected to increase, with resources increasingly directed towards high-impact development projects and priority Government programmes. Continued settlement of verified trade payables will further improve liquidity in the private sector, particularly in the roads sector, supporting business activity and investment.

129. The current account deficit is projected to widen from 2.1 percent of GDP in 2025 to 3.0 percent in 2026 before improving to 2.8 percent in 2027 amid heightened geopolitical tensions and higher energy-related import costs. Stronger import demand, associated with recovering investment activity and rising fuel costs, is expected to continue exerting pressure on external balances. Nevertheless, export performance is expected to remain supported by agriculture, tourism, and manufactured goods exports, while remittance inflows remain an important source of foreign exchange. External financing conditions and reserves are expected to remain adequate, supported by a combination of official financing, portfolio inflows, and foreign direct investment, including inflows linked to ongoing privatization initiatives.

Risks to the Macroeconomic Outlook

130. The economic outlook remains subject to a range of downside risks, both domestic and external. Domestically, adverse weather conditions, including droughts, floods and erratic rainfall, could weaken agricultural production, disrupt food supply and increase inflationary pressures, with implications for household purchasing power and economic activity. Climate-related damage to infrastructure could also increase public expenditure requirements and constrain resources available for development.

131. External risks remain significant, particularly from prolonged geopolitical tensions and disruptions to global energy and commodity markets. A sustained increase in international oil prices could raise domestic fuel and transport costs, widen the import bill and place upward pressure on inflation and the current account. Further disruptions to global supply chains or trade could increase the cost and availability of imported inputs, while tighter global financial conditions could raise external financing costs, weaken capital inflows and increase exchange rate pressures

132. A sharper-than-expected slowdown in global economic activity could also reduce demand for Kenya's exports, tourism receipts and remittances, while weaker commodity prices could affect export earnings from key agricultural products. Financial market volatility and changes in global investor sentiment could further affect portfolio flows and domestic financial conditions. Domestically, weaker private investment, slower credit growth or delays in the

implementation of key infrastructure and structural reform programmes could moderate the pace of economic expansion.

133. The Government will continue to monitor emerging risks closely and respond through timely and targeted policy measures, while maintaining fiscal discipline and advancing reforms that strengthen the economy's capacity to absorb shocks and sustain inclusive growth.

Table 30: Kenya's Macroeconomic Indicators and Projections

	2023 Act.	2024 Act.	2025 Act.	2026 Est.	2027 Proj.	2028 Proj.	2029 Proj.	2030 Proj.
annual percentage change, unless otherwise indicated								
National Account and Prices								
Real GDP	5.7	4.7	4.6	5.0	5.1	5.2	5.3	5.3
Primary Sector	5.7	3.8	3.7	3.4	3.7	3.7	3.8	3.9
- of which: Agricuture	6.6	4.6	3.1	3.0	3.2	3.2	3.2	3.2
Secondary Sector	2.6	1.5	4.1	4.5	4.6	4.9	5.3	5.4
Tertiary Sector	6.8	6.1	5.0	5.5	5.9	5.9	6.1	6.1
GDP deflator	5.4	3.2	3.5	6.6	5.3	5.2	5.2	4.0
CPI Index (eop)	6.6	4.5	4.4	5.6	5.1	5.0	4.5	4.5
CPI Index (avg)	7.7	4.5	4.1	5.9	5.2	5.0	5.0	4.0
Terms of trade (-deterioration)	-1.7	-0.6	-0.2	4.3	4.0	3.7	3.8	3.8
Exchange Rate (Ksh/US$, average)								
Money and Credit (end of period)								
Net domestic assets	3.1	8.5	10.6	9.5	9.0	8.8	8.9	7.9
Net domestic credit to the Government	14.2	14.3	8.8	7.8	7.3	6.8	6.3	2.9
Credit to the rest of the economy	3.1	2.9	6.5	9.0	8.9	9.1	9.8	1.5
Broad Money, M3 (percent change)	7.2	8.9	10.8	11.0	10.7	10.4	10.2	7.5
Reserve money (percent change)	7.9	3.2	9.5	10.9	10.6	10.3	10.0	7.4
in percentage of GDP, unless otherwise indicated								
Investment and Saving								
Consumption	**88.7**	**88.5**	**88.2**	**88.2**	**87.9**	**87.4**	**87.0**	**86.7**
Central Government	11.8	11.2	11.2	11.4	11.1	10.6	10.3	10.0
Private	76.2	76.6	76.3	76.3	76.3	76.3	76.3	76.3
Final consumption expenditure by NPISH	0.7	0.7	0.6	0.6	0.5	0.5	0.4	0.4
Gross Fixed Capital Investment	**16.6**	**16.5**	**17.0**	**17.7**	**17.7**	**17.9**	**18.4**	**18.3**
Central Government	4.2	4.2	4.3	4.3	4.4	4.6	4.6	4.7
Private	12.4	12.3	12.7	13.3	13.3	13.3	13.8	13.6
Gross National Saving	**12.4**	**13.6**	**15.5**	**15.5**	**14.6**	**14.9**	**15.4**	**15.2**
Central Government	0.4	0.1	-0.1	-0.4	-0.1	-0.1	0.3	0.7
Private	12.0	13.4	15.6	16.0	14.7	15.0	15.1	14.5
Exports value, goods and services	16.7	16.9	15.6	14.9	14.5	14.2	14.0	13.7
Imports value, goods and services	24.4	23.1	22.0	21.6	20.7	20.2	19.5	19.0
Current Account Balance	-4.2	-2.9	-1.5	-2.1	-3.1	-3.0	-3.0	-3.1
Gross reserves in months of next yr's imports	3.2	4.0	4.2	4.5	4.5	4.6	4.7	4.9
Gross reserves in months of this yr's imports	3.4	4.3	4.6	4.7	4.8	4.9	5.0	5.1
Central Government Budget in Fiscal Years								
Total revenue	16.6	17.3	17.3	17.2	17.4	17.4	17.6	18.0
Total Expenditure and Net Lending	22.6	23.1	23.5	24.1	23.2	23.6	23.3	23.4
Overall Fiscal Balance excl. Grants	-6.0	-5.8	-6.2	-6.9	-5.7	-6.2	-5.7	-5.3
Overall Fiscal Balance, incl. Grants	-5.9	-5.6	-6.0	-6.8	-5.5	-5.9	-5.4	-5.1
Statistical discrepancy	-0.2	-0.1	0.1	-0.1	0.0	0.0	0.0	0.0
Overall Fiscal Balance, incl. Grants, Cash Basis	-5.6	-5.3	-6.0	-6.8	-5.5	-5.9	-5.4	-5.1
Primary Budget Balance	-0.8	0.1	-0.2	-1.0	0.5	0.5	1.0	1.4
Net domestic borrowing	3.2	3.8	5.1	5.3	4.3	4.0	3.6	3.3
Public debt in Fiscal years								
Nominal Government Public Debt (eop), Gross	72.1	67.7	69.9	69.9	68.8	68.0	66.8	65.7
Nominal Public Debt (eop), Net of Deposits	68.7	64.3	67.9	67.9	65.9	66.4	65.4	64.4
Domestic (Gross) Debt	33.9	34.6	37.4	39.3	39.4	39.9	39.6	39.2
Domestic (Net) Debt	30.5	31.2	35.4	37.4	36.5	38.3	38.2	37.9
External Debt	38.2	33.1	32.5	30.5	29.4	28.1	27.2	26.5
Memorandum Items:								
Nominal GDP (in Ksh Billion) in calender years*	15,034	16,232	17,578	19,677	21,780	24,108	26,703	29,251
Per capita income (Ksh) in calendar years	291,770	309,609	329,594	361,775	392,484	425,930	462,642	497,096
Nominal GDP (in US$ Million) in calendar years	107,499	120,400	135,944	151,320	167,039	183,847	203,054	224,494
* Nominal GDP in Fiscal Years in Annex Table 2								

Source: The National Treasury

IV. RESOURCE ALLOCATION FRAMEWORK

A. Implementation of the FY 2026/27 Budget

134. During the first two months of FY 2026/27, the County Government experienced slow progress in budget implementation. The County encountered difficulties in onboarding new operational systems introduced by the government, further impeding the rollout of planned activities.

135. Total revenues for the FY 2026/27 are at Kshs. 17.1 billion. Of this, own source revenue is expected to account for Kshs. 2.71 billion, representing 16 percent of the total revenue. The total expenditure is also projected at Kshs. 17.1 billion, with recurrent expenditure estimated at Kshs. 11.9 billion, making up 70 percent of the total county budget. Development expenditure is projected at Kshs. 5.19 billion, which constitutes 30 percent of the budget. Additionally, Kshs. 0.01 billion, or 1 percent of the total budget, has been allocated to the Contingency Fund. Transfers to other government agencies, specifically the County Assembly, are projected at Kshs. 1.06 billion, accounting for 7 percent of the total county budget.

136. In August 2026, the County Government recorded total revenues of Kshs. 1.83 billion, representing 11 percent of the total budget for the fiscal year. This amount was comprised of several sources: a July & August exchequer releases of Kshs. 1.58 billion, and own source revenue amounting to Kshs. 247.3 million compared to the Kshs. 136.9 million achieved same period in FY 2025/26 representing 81 percent increment. The own source revenue fell short of the annual target of Kshs. 2.71 billion, resulting in a performance rate of 9 percent.

Table 32: Own Source Revenue Performance for the first Two Months of FY 2026/27

LOCAL REVENUE				TWO MONTHS INTO FY 2026/27			
	REVENUE TYPE/CENTRE	TOTAL COLLECTION TWO MONTHS FY 2025/26	ANNUAL TARGET FY 2026/27	JULY	AUGUST	TOTAL	% Achievement
1	Land Rates	3,573,582	68,141,906	414,658	287,842	702,500	1%
2	Alcohol drinks licenses	368,600	15,107,567	321,400	152,750	474,150	3%
3	Single Business Permits	2,091,750	138,531,002	1,431,560	675,000	2,106,560	2%
4	Application fees	327,000	8,090,648	253,000	124,650	377,650	5%
5	Renewal fees	98,000	14,890,212	57,000	16,500	73,500	0%
6	Conservancy fees	421,938	24,786,694	280,651	126,800	407,451	2%
7	Fire Fighting	645,900	39,513,853	452,350	191,650	644,000	2%
8	Advertisement fees	1,009,490	47,959,274	679,550	501,100	1,180,650	2%
9	Food and Drugs Permit	66,800	5,802,454	50,000	23,500	73,500	1%
10	Hire of Machinery	0	37,618			0	0%
11	Parking fees	1,428,000	21,624,382	641,400	595,100	1,236,500	6%
12	Bodaboda parking	161,500	2,173,927	168,000	62,000	230,000	11%
13	House Rent	0	13,643,240	781000	834500	1,615,500	12%
14	Plan Approval	2,235,751	16,992,307	1,006,096	918,635	1,924,731	11%
15	Inspection fee	255,000	2,986,800	173,120	171,500	344,620	12%
16	Ground Rent	450,613	4,354,697	57,466	62,603	120,069	3%
17	Market fees	6,545,635	51,614,721	2,699,450	2,558,890	5,258,340	10%
18	Enclosed Bus Park Fee	10,790,500	100,508,689	5,380,400	5,276,650	10,657,050	11%
19	Slaughter fee	485,800	4,244,028	226,250	236,150	462,400	11%
20	Cess	11,433,696	118,594,434	9,396,595	7,155,295	16,551,890	14%
21	Market shops rent	124,000	1,667,803		100,500	100,500	6%
22	Stock Sales	1,283,320	10,918,702	561,670	576,420	1,138,090	10%
23	Penalties	158,500	4,473,308	87,250	31,000	118,250	3%
24	Consent to charge	12,000	171,582	6,000	6,000	12,000	7%
25	Survey fees & Beacon search	0	53,014			0	0%
26	Co-operative Audit fees	60,760	425,215	15,750	4,000	19,750	5%
27	Payroll Product	0	5,439,146	255,223	250,901	506,124	9%

LOCAL REVENUE				TWO MONTHS INTO FY 2026/27			
	REVENUE TYPE/CENTRE	**TOTAL COLLECTION TWO MONTHS FY 2025/26**	**ANNUAL TARGET FY 2026/27**	**JULY**	**AUGUST**	**TOTAL**	**% Achievement**
28	Imprest recovery	0	556,742		665,238	665,238	119%
29	Bank Commissions	0	19,210,102	1,093,268	1,100,989	2,194,257	11%
30	Salary Recovery	0	4,392,188	60,628		60,628	1%
31	Fisheries	27,000	233,230	3,000	5,000	8,000	3%
32	Occupational Report	57,400	116,464			0	0%
33	Weights and Measures	190,400	1,737,998			0	0%
34	Physical Planning fees	0	-			0	0%
35	Change of User fees	41,000	164,013			0	0%
36	Sale of fertilizers	0	-			0	0%
37	Mabanga AMC	17,000	292,666	20,500	12,000	32,500	11%
38	Mabanga ATC	2,741,259	66,163,504	1,610,191	652,930	2,263,121	3%
39	Livestock	364,630	3,794,828	373,030	185,400	558,430	15%
40	Duplicate Permit	4,500	15,799	1,500		1,500	9%
41	Burial Fees	10,500	124,138	4,500	6,000	10,500	8%
42	Stadium Hire	5,000	43,637		6,000	6,000	14%
43	Miscellaneous Income	0	4,815	5400		5,400	112%
44	Technical services	0	14,671			0	0%
45	Plot transfer	42,000	352,102	18,000	18,000	36,000	10%
46	Change of Business name	2,000	21,818			0	0%
47	Impound Charges	44,600	986,110	6,600	2,200	8,800	1%
48	Tender document sale	0	-			0	0%
49	Sand Harvest fee	0	-			0	0%
50	Other charges	0	44,163			0	0%
51	Clearance certificate	66,000	708,717	24,000	48,000	72,000	10%
52	Extension of lease	35,000	338,559			0	0%
53	Overpayment Recovery	0	1,435,320			0	0%
54	Pulping	24,000	184,327	3,000	70,500	73,500	40%
55	Certificate of compliance	0	54,546			0	0%
56	Noise pollution	22,500	182,070	17,500	15,000	32,500	18%
57	Property Sub-division	0	-			0	0%
58	Quarrying and Royalties	0	-			0	0%
59	Registration of schools	0	-			0	0%
60	Material testing	0	-			0	0%
61	Way Leave Charges	1,013,100	1,945,738	1514000	111,000	1,625,000	84%
	TOTAL Local Revenue	**48,736,024**	**825,865,486**	**30,150,956**	**23,838,192**	**53,989,148**	**7%**
AIA				**1ST TWO MONTHS**			
No.	**REVENUE SOURCE**	**FY 2025/26**	**TARGET**	**JULY**	**AUGUST**	**TOTAL**	**% Achievement**
	Hospital Fees	**88,219,235**	**1,888,432,329**	**64,324,422**	**128,988,985**	**193,313,407**	**10%**
	TOTAL OSR	**136,955,259**	**2,714,297,815**	**94,475,378**	**152,827,178**	**247,302,556**	**9%**
	Exchequer						
	Balance B/F	686,902,047	-			0	**0%**
	Exchequer Release	1,896,551,558	14,475,643,461	610,669,668	977,071,469	1,587,741,137	**11%**
	Total Revenue For 1st Two Months	2,720,408,864	17,189,941,276	705,145,046	1,129,898,647	1,835,043,693	**11%**

137. Total expenditure for August 2026 matched the total revenue received, amounting to Kshs. 1.83 billion. However, there are notable expenditure pressures due to carryovers from FY 2025/26, which amount to Kshs. 1.13 billion. These carryovers may require a revision of the budget to address the emerging expenditure needs and could prompt a revision of the County Allocation of Revenue Act.

138. Despite these challenges, the County Government has reiterated its dedication to containing expenditures and implementing revenue recovery measures. It is projected that the fiscal deficit, inclusive of grants, will decline, which will help reduce the trade payables in the County Departments and Agencies (CDAs).

139. The fiscal projections for the 2026 County Budget Review and Outlook Paper (CBROP) have been revised from those presented in the 2026 County Fiscal Strategy Paper (CFSP) estimates. These revisions take into account the fiscal outcomes of FY 2025/26.

140. In addition, the County Treasury will place particular emphasis on strengthening revenue generation. This will be achieved through a dual approach that combines enhancements in tax administration with targeted tax policy reforms. Through these measures, the County aims to bolster its revenue base and ensure fiscal stability in the coming fiscal period.

B. Fiscal Policy for FY 2027/28 and Medium-Term Budget

141. The fiscal policy approach for FY 2027/28 and the medium term is designed to support the Government's key initiatives under CIDP III and the Fourth Medium Term Plan through a growth-oriented fiscal consolidation plan. This strategy aims to moderate the annual increase in public debt and execute a robust liability management plan, while maintaining the quality of public service delivery. These measures are expected to strengthen the county's debt sustainability. Fiscal consolidation efforts will focus on improving domestic revenue collection, optimizing and reprioritizing expenditures, and protecting critical government programs and social spending. Special attention will be given to boosting revenue through a blend of tax administration improvements and tax policy reforms, which include

Medium-Term Fiscal Consolidation Efforts

a) Domestic Revenue Collection and Tax Reforms

142. The County Government's medium-term fiscal consolidation strategy is centered on enhancing domestic revenue collection. This involves ongoing reforms in revenue administration, specifically targeting tax base expansion and reinforcing compliance and enforcement functions. Key initiatives include improving compliance within the informal sector, simplifying tax procedures, intensifying taxpayer education, and fostering strategic collaborations for effective revenue mobilization.

143. To further strengthen tax compliance and deter corruption, fraud, and tax evasion, a holistic approach will be employed. This will include centralized command structures and the timely deployment of smart intelligence. In addition, the County Government will leverage technological advancements to streamline revenue administration processes, promote transparency, and enhance accountability across all departments. By integrating data analytics and modern monitoring systems, the County aims to promptly identify irregularities and address potential risks, thereby fostering an environment of trust and reinforcing public confidence in the fiscal management framework.

b) Expenditure Reforms

144. On expenditure reforms, the County Government will continue implementing measures aimed at strengthening expenditure controls, improving value for money, and enhancing the efficiency, effectiveness and accountability of public spending. The key measures will include:

i) Full implementation of the e-Government Procurement (e-GP) System across all County Government procuring entities to enhance transparency, accountability, competition and efficiency in public procurement;

ii) Strengthening cash management and exchequer controls through the automation of County Treasury processes, improved cash-flow forecasting and timely reconciliation of departmental accounts to ensure prudent management of public funds;

iii) Progressive transition towards accrual-based accounting, in line with applicable public sector accounting standards, to improve the completeness, accuracy and transparency of the County Government's financial reporting;

iv) Strengthening the management of pension obligations through digitisation of pension records, improved verification of beneficiaries and timely processing of pension-related payments in accordance with the applicable legal framework;

v) Enhancing implementation of the Human Resource Information System (HRIS-Ke) and payroll controls to improve the accuracy of staff records, eliminate payroll irregularities, and ensure timely and accurate computation and remittance of statutory deductions;

vi) Promoting Public-Private Partnerships (PPPs) for commercially viable and financially sustainable county projects, where appropriate, to mobilise additional resources, leverage private-sector expertise and reduce pressure on the County Government's budget; and

vii) Institutionalising Zero-Based Budgeting to ensure that departmental and programme allocations are justified based on identified priorities, service-delivery needs and expected outputs, while eliminating non-essential expenditure and directing limited resources towards high-impact development programmes.

viii) Completion of ongoing projects. The County Government will prioritise the completion of ongoing projects before initiating new ones, ensuring that existing contractual obligations and project commitments are addressed within the available fiscal resources. This approach will minimise project delays and stagnation, enhance value for money, and maximise returns on previous investments. Departments will be required to prioritise projects based on their level of completion, strategic importance, and impact on service delivery. This measure will strengthen fiscal discipline, promote prudent use of public resources, and ensure that available funds are directed towards completing projects that deliver tangible benefits to the residents of Bungoma County.

ix) Management of Trade payables, Commitments, and Statutory Deductions. All County entities are required to provide a clear and comprehensive disclosure of outstanding trade payables, commitments, and statutory deductions that are in arrears during the preparation of their budget estimates. It is essential that these financial obligations are given the highest priority, ensuring that they are treated as the first charge on any available resources. This prioritization is critical to maintaining fiscal discipline and protecting the integrity of the County's financial management practices.

Fiscal Projections

145. For the fiscal year 2027/28, the County Government projects total revenues, inclusive of Appropriation-in-Aid (A-i-A), to reach Kshs. 16.2 billion. This revenue projection is underpinned by a combination of robust revenue mobilization strategies and prudent fiscal management practices. The County will continue to enhance its capacity for revenue forecasting and collection, leveraging technology and data-driven approaches to improve accuracy and efficiency. Furthermore, ongoing stakeholder engagement and public awareness initiatives will be prioritized to foster greater compliance and broaden the revenue base, ensuring the County remains on track to meet its fiscal targets for FY 2027/28.

146. For the fiscal year 2027/28, the County's total expenditure and net lending are projected to amount to Kshs. 16.2 billion. This allocation is distributed across several principal budget categories:

- **Recurrent Expenditure:** Kshs. 11.35 billion, representing 70% of the total budget, will support ongoing operational costs vital for sustaining county services and administration.
- **Development Expenditure:** Kshs. 4.85 billion, or 30% of the budget, is designated for infrastructure investments and development initiatives aimed at advancing the County's long-term growth and service delivery capacity.
- **Transfers to Other Entities:** Kshs. 1.16 billion is allocated for transfers to entities such as the County Assembly, supporting their legislative and oversight functions.
- **Contingency Fund:** Kshs. 0.10 billion is reserved for unforeseen and emergency expenditures that may arise during the fiscal period.

147. The County's fiscal forecasts offer a comparative analysis between the revised estimates presented in the County Budget Review and Outlook Paper (CBROP) 2026 and those in the County Fiscal Strategy Paper (CFSP) 2027, specifically for the 2027/28 fiscal year and medium-term outlook. Adjustments in revenue and expenditure projections primarily reflect changes in revenue forecasting baselines and macroeconomic assumptions outlined in CBROP. These parameters will be further refined within the context of the CFSP 2027 to enhance precision and relevance.

148. While the County Government remains steadfast in its commitment to fiscal responsibility, it recognizes the need to adjust the financial objectives set forth in the latest CFSP to accommodate changing circumstances. Such adjustments will be implemented judiciously, ensuring that fiscal discipline and prudent financial management continue to underpin the County's strategic planning. This aggregate revenue is comprised of several distinct sources, each playing a critical role in supporting the County's fiscal objectives.

Own Source Revenue

149. The County expects to generate Kshs. 1.89 billion from its own sources, which constitutes 11.8 percent of the overall revenue target for the year. This revenue projection is underpinned by a combination of robust revenue mobilization strategies and prudent fiscal management practices. The County will continue to enhance its capacity for revenue forecasting and collection, leveraging technology and data-driven approaches to improve accuracy and efficiency to ensure it remains on track to meet its fiscal targets for FY 2026/27.

National Government Additional Allocations

150. The County Government expects to receive an additional allocation of Kshs. 313 million from the National Government in the form of grants. This allocation constitutes 1.8 percent of the County's total projected revenue for FY 2026/27. The financial support provided by the National Government is instrumental in enabling the County to fund critical services and implement development initiatives that contribute to the welfare of its residents. These grant funds are integral to the County's overall budget

strategy, supporting the delivery of essential public services and the advancement of key programs aligned with the County's strategic objectives.

Development Partner Contributions

151. For FY 2026/27, development partners are expected to contribute Kshs. 2.17 billion to the County Government's budget. This allocation represents 12.6 percent of the total projected revenues for the fiscal year. The resources provided by development partners are instrumental in supporting the County's development agenda. These funds enable the implementation of major projects and programs designed to foster sustainable growth and improve public service delivery across the County. By facilitating critical investments in infrastructure and essential services, development partner contributions help advance the County's long-term objectives and enhance the quality of life for its residents.

Table 33: Fiscal projections

ITEM	FY 2024/25	2025/26		2026/27		2026/27		2027/28		2028/29		2029/30
	Actual	**Supp I**	**Actual**	**Approved Budget**	**CBROP 25**	**CFSP26**	**CBROP 26**	**CFSP 27**	**CBROP 27**	**CFSP28**	**CBROP28**	**CFSP29**
Total Expenditure	12,569,483,998	17,433,191,938	14,537,522,135	17,189,941,276	15,589,447,702	16,031,634,134	16,304,607,835	17,119,838,227	17,975,830,138	18,874,621,645	19,818,352,727	20,809,270,364
Total departmental Expenses	8,779,702,449	11,888,814,994	11,389,515,307	11,991,147,988	10,621,087,033	10,990,153,313	11,357,779,508	11,925,668,483	12,521,951,908	13,148,049,503	13,805,451,978	14,495,724,577
Departmental Recurrent	2,182,169,030	4,317,285,664	3,827,325,786	4,179,299,424	3,789,036,014	4,884,378,122	3,869,887,709	4,063,382,094	4,266,551,199	4,479,878,759	4,703,872,697	4,939,066,332
Personnel emoluments	6,597,533,419	7,571,529,330	**7,562,189,521**	7,811,848,564	6,832,051,019	6,105,775,191	7,487,891,799	7,862,286,389	8,255,400,708	8,668,170,744	9,101,579,281	9,556,658,245
Personnel as a% of total revenues	**52%**	**43%**	**52%**	**45%**	**44%**	**38%**	**46%**	**46%**	**46%**	**46%**	**46%**	**46%**
Development	3,789,781,549	5,544,376,944	3,148,006,828	5,198,793,277	4,968,360,669	5,041,480,821	4,946,828,327	5,194,169,743	5,453,878,231	5,726,572,142	6,012,900,749	6,313,545,787
Development as % of departmental Expenditures	**30.15%**	**31.80%**	**21.65%**	**30.24%**	**31.87%**	**31.45%**	**30.34%**	**30.34%**	**30.34%**	**30.34%**	**30.34%**	**30.34%**
County Allocations						0	0	0	0	0	0	0
Equitable Share b/f	888,958,688	686,902,047	686,928,592	0	0	0	0	0	0	0	0	0
Equitable Share	11,170,672,763	11,838,054,666	11,838,054,667	11,982,415,701	11,543,041,769	11,500,469,484	12,213,393,358	12,824,063,026	13,465,266,177	14,138,529,486	14,845,455,960	15,587,728,758
Equalization Fund	0	0	47414988	0	0	0	0	0	0	0	0	0
Conditional grants NG	440,537,227	625,511,033	345,357,044	313,647,536	487,904,999	689,454,999	313,647,536	329,329,913	345,796,408	363,086,229	381,240,540	400,302,567
Conditional grants Development partners	439,099,072	2,200,506,070	1,552,452,512	2,179,580,224	1,301,608,119	1,301,608,119	1,679,580,224	1,763,559,235	1,851,737,197	1,944,324,057	2,041,540,260	2,143,617,273
Funds	365,000	4,763,278	4,763,278	0	0	0	0	0	0	0	0	0
AIA	793,170,761	1,393,562,69	1,169,688,19	1,888,432,32	1,063,647,39	1,359,823,52	1,359,823,52	1,427,814,70	1,499,205,43	1,574,165,70	1,652,873,99	1,735,517,69

ITEM	FY 2024/25	2025/26		2026/27		2026/27		2027/28		2028/29		2029/30
	Actual	**Supp I**	**Actual**	**Approved Budget**	**CBROP 25**	**CFSP26**	**CBROP 26**	**CFSP 27**	**CBROP 27**	**CFSP28**	**CBROP28**	**CFSP29**
		6	4	9	5	4	4	0	5	7	2	2
Local revenue	485,531,746	683,892,147	557,706,933	825,865,486	1,193,245,421	1,180,278,008	738,163,193	775,071,353	813,824,920	854,516,166	897,241,975	942,104,073
Total Revenue	**14,218,335,257**	**17,433,191,937**	**16,202,366,208**	**17,189,941,276**	**15,589,447,703**	**16,031,634,134**	**16,304,607,835**	**17,119,838,227**	**17,975,830,138**	**18,874,621,645**	**19,818,352,727**	**20,809,270,364**

Medium-Term Fiscal Projections

152. The medium-term fiscal projections presented in the 2026 County Budget Review and Outlook Paper (CBROP) have been revised from the earlier estimates set forth in the 2026 County Fiscal Strategy Paper. These revisions reflect the actual fiscal outcomes of the financial year 2025/26, ensuring that the projections are grounded in the most recent fiscal performance data.

153. Over the medium term, total county revenue including Appropriations-in-Aid (A-i-A) is expected to increase steadily. Specifically, projections indicate that total revenue will decline from Kshs. 17.18 billion in FY 2026/27 to Kshs. 16.2 billion in FY 2027/28, and then further to Kshs. 17.01 billion in FY 2028/29. Within this overall revenue framework, Own Source Revenue is also anticipated to grow, moving from Kshs. 2.71 billion in FY 2026/27 to Kshs. 2.84 billion in FY 2027/28, and reaching Kshs. 2.98 billion in FY 2028/29.

154. In accordance with the ongoing fiscal consolidation plan, the County Government remains committed to policies that emphasize revenue mobilization and prudent expenditure prioritization, all aimed at supporting economic recovery. These measures are designed to foster sustained, rapid, and inclusive economic growth, protect livelihoods, and advance the fiscal consolidation agenda. By doing so, the county will generate fiscal space necessary for the implementation of priority programs over the medium term.

155. Furthermore, the government will continue to restrain the growth of expenditures to stay aligned with its fiscal consolidation trajectory. In addition, efforts will be made to strengthen the management of public debt, with the objective of minimizing both the costs and risks associated with the county's debt portfolio. These strategies collectively support the county's long-term fiscal sustainability and effective delivery of services as outlined in Table 34.

Table 34:Fiscal Projections FY 2026-27 and the Medium Term

No	Revenue Stream	Actual Amount Received FY 2024/25	Actual Amounts received for FY 2025/2026	FY 2026/27	FY 2027/28		FY 2028/29		FY 2029/30	
				Budget Estimates	CFSP 2027	CBROP 2026	CFSP 2028	CBROP 2027	CFSP 2029	CBROP 2028
1	**Total Equitable share**	**12,133,675,886**	**12,524,983,260**	**11,982,415,701**	**12,886,404,499**	**12,213,393,358**	12,824,063,026	**12,824,063,026**	**13,465,266,177**	**14,138,529,486**
	Exchequer	11,170,672,763	11,838,054,667	11,982,415,701	12,886,404,499	12,213,393,358	12,824,063,026	12,824,063,026	13,465,266,177	14,138,529,486
	Equitable share B/f	963,003,123	685,017,970	-	0	0	0			-
	Refund to CRF	-	1,910,623.00	-	0	0	0			-
2	**Local generated Revenue**	**485,531,746**	**557,706,933**	**825,865,488**	**769,237,350**	**738,163,193**	775,071,353	**775,071,353**	**813,824,920**	854,516,166
	Land Rates	24,636,020	101,513,623	68,141,906	64,294,465	62,727,998	65,864,398	65,864,398	69,157,618	72,615,499
	Alcoholic Drinks Licenses	10,334,000		15,107,567	11,010,181	11,010,181	11,560,690	11,560,690	12,138,725	12,745,661
	Single Business Permits	94,992,608	109,649,150	138,531,002	118,189,452	118,189,452	124,098,925	124,098,925	130,303,871	136,819,064
	Application Fees	5,504,000		8,090,648	8,274,585	8,274,585	8,688,314	8,688,314	9,122,730	9,578,866
	Renewal fees	9,770,650		14,890,212	11,553,739	11,553,739	12,131,426	12,131,426	12,737,997	13,374,897
	Conservancy Fees	16,575,563	16,376,750	24,786,694	20,637,590	20,637,590	21,669,470	21,669,470	22,752,943	23,890,590
	Fire Fighting	26,916,400		39,513,853	32,991,718	32,991,718	34,641,304	34,641,304	36,373,369	38,192,038
	Advertisement Fees	30,894,560	31,422,250	47,959,274	35,340,198	35,340,198	37,107,208	37,107,208	38,962,568	40,910,697
	Food Hyglene Licenses	4,011,880		5,802,454	5,178,309	5,178,309	5,437,224	5,437,224	5,709,086	5,994,540
	Noise Emission Permit			182,070	1,455,278	1,455,278	1,528,042	1,528,042	1,604,444	1,684,666
	Quarrying and Royalties			0	3,063,100	3,063,100	3,216,255	3,216,255	3,377,068	3,545,921
	Change of User Fees	98,000		164013	0	0	0	0	0	-
	Car Parking Fees	14,846,399	83,249,900	21,624,382	12,542,289	12,542,289	13,169,403	13,169,403	13,827,874	14,519,267
	Bodaboda Parking Fees	1,424,500		2,173,927	5,352,807	5,352,807	5,620,447	5,620,447	5,901,470	6,196,543
	Burial Fees	88,500		124,138	79,377	79,377	83,346	83,346	87,513	91,889
	House Rent	8,310,500	13,939,104	13,643,240	15,000,896	15,000,896	15,750,941	15,750,941	16,538,488	17,365,412
	Registration of schools			0	2,691,774	2,691,774	2,826,363	2,826,363	2,967,681	3,116,065
	Stadium Hire	79,500		43,637	1,199,087	1,199,087	1,259,041	1,259,041	1,321,993	1,388,093
	Plan Approval	9,751,630		16,992,307	15,588,125	15,588,125	16,367,531	16,367,531	17,185,908	18,045,203
	Inspection Fee	1,995,547		2,986,800	1,798,630	1,798,630	1,888,562	1,888,562	1,982,990	2,082,139
	Occupational Permits	38,375		0	467,542	467,542	490,919	490,919	515,465	541,238
	Ground Fees	3,785,070		4,354,697	3,434,869	3,434,869	3,606,612	3,606,612	3,786,943	3,976,290
	Market Fees	40,633,980	34,463,325	51,614,721	51,281,359	51,281,359	53,845,427	53,845,427	56,537,698	59,364,583
	Enclosed Bus Park Fee	66,288,711		100,508,689	81,537,888	81,537,888	85,614,782	85,614,782	89,895,522	94,390,298
	Slaughter house Fees	3,118,650		4,244,028	7,794,063	7,794,063	8,183,766	8,183,766	8,592,954	9,022,602
	Plot Transfer	234,000		352,102	305,604	305,604	320,884	320,884	336,928	353,775

No	Revenue Stream	Actual Amount Received FY 2024/25	Actual Amounts received for FY 2025/2026	FY 2026/27	FY 2027/28		FY 2028/29		FY 2029/30	
				Budget Estimates	CFSP 2027	CBROP 2026	CFSP 2028	CBROP 2027	CFSP 2029	CBROP 2028
	Mabanga ATC-Hospitality and sale of farm produce			66,163,504	36,780,357	36,780,357	38,619,375	38,619,375	40,550,344	42,577,861
	Change of Business Name	18,000		21818	0	0	0	0	0	-
	Impound Charges	1,022,299		986,110	1,732,269	1,732,269	1,818,882	1,818,882	1,909,827	2,005,318
	Livestock Movement Permits			3,794,828	6,676,131	6,676,131	7,009,938	7,009,938	7,360,434	7,728,456
	Cess	58,566,531	60,370,736	118,594,434	53,958,896	53,958,896	56,656,841	56,656,841	59,489,683	62,464,167
	consolidated AIA	-			0	0	0	0	0	-
	Market Stalls Rent	1,707,450		1,667,803	2,727,282	2,727,282	2,863,646	2,863,646	3,006,828	3,157,170
	Stock Sales	7,259,060		10,918,702	9,983,963	9,983,963	10,483,161	10,483,161	11,007,319	11,557,685
	Sale of Fertilizer	-		0	79,931,250	79,931,250	83,927,813	83,927,813	88,124,203	92,530,413
	Other Revenue sources	-			0	0	0	0	0	-
	Cess Received in kind	-			0	0	0	0	0	-
	Weights and Measures	1,141,430		1,737,998	1,842,013	1,842,013	1,934,114	1,934,114	2,030,819	2,132,360
	Bank Commissions			19,210,102	16,787,212	16,787,212	17,626,573	17,626,573	18,507,901	19,433,296
	Imprest recovery	118,687		556,742	3,200,682	3,200,682	3,360,716	3,360,716	3,528,752	3,705,190
	Physical Planning fees	15,195	10,748,932	0	214,031	214,031	224,733	224,733	235,969	247,768
	Consent to charge			171,582	178,991	178,991	187,941	187,941	197,338	207,204
	Survey fees			53,014	500,158	500,158	525,166	525,166	551,424	578,995
	Audit fees	244,985		425,215	1,939,208	1,939,208	2,036,168	2,036,168	2,137,977	2,244,876
	Payroll product	4,777,668		5,439,146	174,772	174,772	183,511	183,511	192,686	202,320
	Fisheries	155,500		233,230	1,798,630	1,798,630	1,888,562	1,888,562	1,982,990	2,082,139
	30% ATC Mabanga	20,689,972			2,997,716	2,997,716	3,147,602	3,147,602	3,304,982	3,470,231
	Mabanga AMC	667,875		292,666	0	0	0	0	0	-
	Material Testing				2,593,633	2,593,633	2,723,315	2,723,315	2,859,480	3,002,454
	Salary Recovery	37,000		4,392,188	2,251,368	2,251,368	2,363,936	2,363,936	2,482,133	2,606,240
	Hire of Machinery			37,618	599,543	599,543	629,520	629,520	660,996	694,046
	Penalties		1070800	4,473,308	1,798,630	1,798,630	1,888,562	1,888,562	1,982,990	2,082,139
	Hire of County assets		49,316,438				0	0	0	-
	Other Revenue sources	14,781,051		4863119	29,507,690	0	0	0	0	-
	Miscellaneous receipts		6,594,550				0	0	0	-

No	Revenue Stream	Actual Amount Received FY 2024/25	Actual Amounts received for FY 2025/2026	FY 2026/27	FY 2027/28		FY 2028/29		FY 2029/30	
				Budget Estimates	CFSP 2027	CBROP 2026	CFSP 2028	CBROP 2027	CFSP 2029	CBROP 2028
	Admi nistration contol fees and charges		38,991,375				0	0	0	-
3	**Aids in Appropriation**	**960,882,044**	**1,169,688,194**	**1,888,432,329**	**1,427,814,700**	**1,359,823,524**	**1,427,814,700**	**1,427,814,700**	**1,499,205,435**	1,574,165,707
	Health and Sanitation.	960,882,044	1,169,688,194	1,888,432,329	1,427,814,700	1,359,823,524	1,427,814,700	1,427,814,700	1,499,205,435	1,574,165,707
4	**Conditional grants - Development Partners**	**1,098,735,948**	**1,552,452,513**	**2,179,580,224**	**1,154,108,119**	**1,679,580,224**	**1,679,580,224**	**1,679,580,224**	**1,679,580,224**	**1,679,580,224**
	Universal Health care Project	-			**0**		0	0	0	0
	DANIDA	31,024,960	16,202,706		13,698,750		0	0	0	0
	ASDSP II	5,467			**0**		0	0	0	0
	Kenya Devolution support programme-R	6,753,138	70,831,626	37,500,000	37,500,000	37,500,000	37,500,000	37,500,000	37,500,000	37,500,000
	Kenya Devolution support programme-Level II	-	107,082,716	352,500,000	352,500,000	352,500,000	352,500,000	352,500,000	352,500,000	352,500,000
	NARIGP	391,721	391,721		**0**		0	0	0	0
	Compensation user fee foregone	-			**0**		0	0	0	0
	UNICEF	-			1,571,000		0	0	0	0
	Urban Support programme development	-	48,569,409	100,434,139	100,434,139	100,434,139	100,434,139	100,434,139	100,434,139	100,434,139
	FLLOCA	22,000,000	0		11,000,000	0	0	0	0	0
	Climate change grant	427,447,599	749,832,955	308,326,569	153,488,888	308,326,569	308,326,569	308,326,569	308,326,569	308,326,569
	Covid 19 Grant	150,710			**0**		0	0	0	0
	Urban Support programme Recurrent	32,309,300	106,669	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000
	KISP I (Kenya Informal Settlement Improvement)					0	0	0	0	0
	KISP II (Kenya Informal Settlement Improvement Project)	384,831,517	327,785,410	297,400,190	297,400,190	297,400,190	297,400,190	297,400,190	297,400,190	297,400,190
	Agriculture World Bank project and Rural growth project						0	0	0	0

No	Revenue Stream	Actual Amount Received FY 2024/25	Actual Amounts received for FY 2025/2026	FY 2026/27	FY 2027/28		FY 2028/29		FY 2029/30	
				Budget Estimates	CFSP 2027	CBROP 2026	CFSP 2028	CBROP 2027	CFSP 2029	CBROP 2028
	AMREF			350,000,000		350,000,000	350,000,000	350,000,000	350,000,000	350,000,000
	BREHS			93,419,326		93,419,326	93,419,326	93,419,326	93,419,326	93,419,326
	KOICA	-	0	500,000,000	0		0	0	0	0
	NAVCDP	193,821,536	231,649,301	105,000,000	151,515,152	105,000,000	105,000,000	105,000,000	105,000,000	105,000,000
5	**Conditional grants -National Government**	**399,120,770**	**392,772,032**	**313,647,536**	**512,223,419**	**313,647,536**	**313,647,536**	**313,647,536**	**313,647,536**	**313,647,536**
	SHIF Reimbursement	-			0		0	0	0	0
	UNFPA	-			7,400,000		0	0	0	0
	Community Health Promoters	-			107,400,000		0	0	0	0
	Primary Health Care	-	14,331,000		**0**		0	0	0	0
	Equalization Fund	-	47,414,988	95592537	**0**	95,592,537	95,592,537	95,592,537	95,592,537	95,592,537
	Fuel Levy Fund	63,910,688	63,910,688	184,554,999	184,554,999	184,554,999	184,554,999	184,554,999	184,554,999	184,554,999
	REREC	-			45,000,000		0	0	0	0
	KELCOP	59,924,350	62,408,470	33,500,000	34,500,000	33,500,000	33,500,000	33,500,000	33,500,000	33,500,000
	Aggregated Industrial Park Grant	275,285,732	204,706,886		133,368,420		0	0	0	0
	Funds	**47,956,352**	**4,763,278**	**0**	**0**	**0**	0	0	0	0
	Trade loan	12,695,361	3,435,064		**0**		0	0	0	0
	Women Fund	820,017	155,250		**0**		0	0	0	0
	Disability	-	26511		**0**		0	0	0	0
	Emergency	355,038	365,961		**0**		0	0	0	0
	Youth Fund	-	25992		**0**		0	0	0	0
	County Assembly Mortgage	25,328,890					0	0	0	0
	Education Support Scheme Fund	8,757,046	754,500				0	0	0	0
	Total	**15,125,902,746**	**16,202,366,210**	**17,189,941,278**	**16,749,788,087**	**16,304,607,835**	**17,020,176,839**	**17,020,176,839**	**17,771,524,293**	**18,560,439,119**

C. FY 2026/27 and Medium-Term Budget Framework

156. The Fiscal Year 2026/27 and the accompanying Medium-Term Budget will be grounded in the Fourth Medium-Term Plan (MTP IV). This approach is intended to leverage the progress achieved in prior financial years, ensuring continuity and sustained momentum in development initiatives.

157. As a matter of priority, the County Government will maintain its focus on addressing policy, legal, regulatory, and governance issues. These efforts are crucial for maximizing the efficient utilization of available resources. Through robust governance and an enabling regulatory environment, the County aims to support effective delivery of services and development programs.

158. In order to create fiscal space and ensure the appropriate phasing out of expenditure programs, Sector Working Groups (SWGs) will conduct a comprehensive review of the proposed budgets for County Departments, and Agencies (CDAs) for Fiscal Year 2026/27 as well as the Medium-Term period. This review process will ensure that budget allocations are strategically directed toward enhancing productivity and achieving the objectives set out in MTP IV and this reaffirms the county governments commitment to a results-oriented approach focused on impactful development and the efficient use of public funds.

Resource Allocation Framework and Prioritization Under Constrained Fiscal Environment

159. The County Government is currently operating within a constrained fiscal environment. In view of this, the Zero-Based Budgeting (ZBB) approach will continue to guide the prioritization and allocation of the scarce resources to projects and programmes. Under this approach, the budgeting process centers on allocating limited resources based on program efficiency and necessity, as opposed to the historical incremental budgeting approach. As a result, all program expenditures proposed for inclusion in the FY 2026/27 Budget must be newly justified for the upcoming financial year and the medium term.

160. Sector Working Groups (SWGs) are required to re-evaluate all existing programs using appropriate costing methodologies. This process involves establishing preliminary baseline requirements for existing and planned activities, projects, and programs to be funded in FY 2025/26 and the Medium-Term Budget. The principles of efficiency, effectiveness, and economy in public spending will be strictly enforced, ensuring that low-priority expenditures are replaced by high-priority service delivery programs. SWGs must eliminate wasteful expenditures and focus on priorities that safeguard livelihoods, create jobs, revive businesses, and promote economic recovery.

161. The Government will maintain focus on priorities that protect livelihoods, generate employment opportunities, revive businesses, and drive economic recovery. Additionally, the provision of core services, assurance of equity, and minimization of costs through the elimination of duplication and inefficiencies will be prioritized. Achieving these objectives will influence the budget ceilings provided in the County Budget Review and Outlook Paper (CBROP) 2025. Table 31 and 32

162. The following criteria will guide the prioritization and final allocation of resources:

- Findings from program performance reviews for ongoing programs
- Linkage of programs to the objectives of the CIDP 2023–2027 and MTP IV
- Completion of ongoing projects, stalled projects, and payment of verified trade payables

- Degree to which a program addresses poverty reduction and job creation interventions
- Degree to which the program aligns with the core mandate of County Departments and Agencies (CDAs)
- Extent to which programs promote inclusive growth and development, focusing on sustainability, resiliency, green growth, and empowerment
- Programs that support climate change mitigation and adaptation
- Cost effectiveness, efficiency, and sustainability of programs
- Immediate response to requirements for implementation of County functions and the Constitution
- Requirements for the furtherance and implementation of the Constitution

163. Each sector is expected to develop and document specific criteria for resource allocation within the available resource envelope. Furthermore, SWGs will undertake a reprioritization exercise to address the following:

- Removal of one-off expenditures from the baseline
- Identification of low-priority programs and projects, with the resulting savings redirected to high-priority programs
- Provision of detailed explanations for the rescheduling of projects, including the financial implications and savings associated with such changes
- Clarification regarding county CDAs whose proposed expenditures and investment programs will be financed by the National Government parent ministry or development partners
- Ensuring that proposals are accommodated within the respective sector ceilings

164. The FY 2027/28 Budget is being prepared under a revised budget calendar to facilitate completion of the budget process ahead of the 2027 General Elections. The Budget Calendar provided in **Annex Table 2** outlines the timeframes for delivery of policy documents, reports and relevant Bills. Departments and Agencies, Sector Working Groups and other stakeholders are required to strictly adhere to the prescribed timelines to ensure the timely preparation, approval and implementation of the Budget.

Table 35: Medium Term Sector Ceilings, FY 2025/26 – FY 2029/30

No.	DEPARTMENT/AGENCY	Original Budget FY 2025/26	Supp I Budget FY 2025/26	Original Budget FY 2026/27	Projections FY 2027/28	Projections FY 2028/29	Projections FY 2029/30
		Kshs.	**Kshs.**	**Kshs.**	**Kshs.**	**Kshs.**	**Kshs.**
1	Agriculture, Livestock, Fisheries and Co-op Development	605,075,266	737,800,976	591,287,683	493,432,226	518,103,837	544,009,029
2	Tourism, Forestry, Environment and Climate Change	619,762,220	1,060,559,040	772,116,343	741,766,343	778,854,660	817,797,393
3	Water and Natural Resources	803,734,474	755,542,619	717,485,875	60,815,674	63,856,458	67,049,281
4	Roads and Public works	1,337,414,299	1,373,543,051	869,750,604	321,762,310	337,850,426	354,742,947
5	Education,	259,245,737	296,612,316	442,454,416	75,495,953	79,270,751	83,234,288
6	Health	396,294,208	394,434,486	795,221,340	653,164,208	685,822,418	720,113,539
7	Sanitation	368,943	368,943	1,368,943	1,368,943	1,437,390	1,509,260
	Hospital Facilities	1,300,070,030	1,250,585,267	1,359,823,524	1,359,823,524	1,427,814,700	1,499,205,435
8	Trade	115,185,384	180,894,755	166,976,808	38,680,687	40,614,721	42,645,457
	Trade Loan	20,000,000	3,435,064		10,000,000	10,500,000	11,025,000
	Energy	136,791,230	47,831,230	32,280,705	26,247,666	27,560,049	28,938,052
	Industrialization	188,955,996	217,315,243	33,343,215	71,615,620	75,196,401	78,956,221
9	Land, Urban and Physical Planning	123,766,170	72,596,170	125,136,953	41,414,482	43,485,206	45,659,466
	Housing	348,328,388	430,365,398	431,949,840	458,884,275	481,828,489	505,919,913
	Bungoma Municipality	119,640,398	142,336,513	230,890,398	121,640,398	127,722,418	134,108,539
	Kimilili Municipality	130,786,275	113,681,809	236,563,363	107,436,275	112,808,089	118,448,493
10	Gender, Culture	49,627,650	39,832,524	48,750,090	54,485,914	57,210,210	60,070,720
	Women Fund	5,125,000	90,881		5,000,000	5,250,000	5,512,500
	Disability Fund	5,125,000	90,881		5,000,000	5,250,000	5,512,500
	Youth and Sports	71,908,582	46,064,531	77,434,241	57,838,031	60,729,933	63,766,429
	Youth Fund	-	25,992		10,000,000	10,500,000	11,025,000
11	County Assembly	1,212,711,954	1,390,470,295	1,166,461,439	1,066,961,439	1,120,309,511	1,176,324,986
12	Finance and Planning	609,471,566	647,069,392	585,420,284	615,527,821	646,304,212	678,619,423
13	County Public Service	51,524,999	43,403,818	56,118,999	45,686,784	47,971,123	50,369,679
14	Governor's Office	191,574,703	192,283,354	171,080,552	182,991,630	192,141,212	201,748,272
	D/Governor's office	39,608,450	35,608,450	40,408,450	45,408,450	47,678,873	50,062,816
15	Public Administration	755,369,101	807,607,448	913,029,393	855,995,597	898,795,377	943,735,146
	Sub County Administration	8,472,553	8,472,553	8,472,553	13,472,553	14,146,181	14,853,490
	County Secretary	6,420,469,193	7,144,268,940	7,316,115,266	6,947,691,032	7,295,075,584	7,659,829,363
16	Ward Based Projects		-	-	900,000,000	945,000,000	992,250,000
17	Trade payables		-	-	915,000,000	960,750,000	1,008,787,500
	TOTAL	**15,926,407,769**	**17,433,191,939**	**17,189,941,277**	**16,304,607,835**	**17,119,838,227**	**17,975,830,138**

Source: County Treasury

Table 36: Medium Term Sector Ceilings by Economic Classification, FY 2025/26 – FY 2028/29

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS			% Share in Total Ministerial Expenditure			
		FY 2025/26	FY 2026/27	FY 2027/28	2028/29	FY 2029/30	FY 2025/26	FY 2026/27	FY 2027/28	2028/29
Agriculture and Irrigation	**Grand total**	**518,975,264**	**511,513,930**	**411,344,785**	431,912,024	453,507,625	3.26	2.98	2.52	**2.52**
	Rec. Sub Total	43,285,132	40,801,237	37,095,909	38,950,704	40,898,240	0.27	0.24	0.23	0.23
	Compensation to employees	-		-	-	-	0.00	0.00	0.00	0.00
	Operations and Maintenance	43,285,132	40,801,237	37,095,909	38,950,704	40,898,240	0.27	0.24	0.23	0.23
	Grants	-			-	-	0.00	0.00	0.00	0.00
	Dev .sub Total	**475,690,132**	470,712,693	374,248,876	392,961,320	412,609,386	2.99	2.74	2.30	**2.30**
	Equitable share funded projects	324,174,980	354,793,774	142,329,550	149,446,028	156,918,329	2.04	2.06	0.87	0.87
	Grants	151,515,152	115,918,919	231,919,326	243,515,292	255,691,057	0.95	0.67	1.42	1.42
Livestock and fisheries	**Grand Total**	**68,841,466**	**63,773,679**	**65,287,363**	68,551,731	71,979,318	0.43	0.37	0.40	**0.40**
	Rec. Sub Total	**17,822,903**	9,171,750	9,630,338	10,111,854	10,617,447	0.11	0.05	0.06	0.06
	Compensation to employees	-		-	-	-	0.00	0.00	0.00	0.00
	Operations and Maintenance	17,822,903	9,171,750	9,630,338	10,111,854	10,617,447	0.11	0.05	0.06	0.06
	Grants	-			-	-	0.00	0.00	0.00	0.00
	Dev. Sub Total	**51,018,563**	54,601,929	**55,657,025**	58,439,877	61,361,871	0.32	0.32	0.34	**0.34**
	Equitable share funded projects	16,518,563	21,101,929	22,157,025	23,264,877	24,428,121	0.10	0.12	0.14	0.14
	Grants	34,500,000	33,500,000	33,500,000	35,175,000	36,933,750	0.22	0.19	0.21	0.21
Co-op development	**Grand total**	**17,258,536**	**16,000,074**	**16,800,078**	17,640,082	18,522,086	0.11	0.09	0.10	**0.10**
	Rec. Sub Total	8,950,370	7,276,500	7,640,325	8,022,341	8,423,458	0.06	0.04	0.05	0.05
	Compensation to employees	-		-	-	-	0.00	0.00	0.00	0.00
	Operations and Maintenance	8,950,370	7,276,500	7,640,325	8,022,341	8,423,458	0.06	0.04	0.05	0.05
	Grants	-			-	-	0.00	0.00	0.00	0.00
	Dev. Sub Total	**8,308,166**	8,723,574	**9,159,753**	9,617,740	10,098,627	0.05	0.05	0.06	**0.06**
	Equitable share funded projects	8,308,166	8,723,574	9,159,753	9,617,740	10,098,627	0.05	0.05	0.06	0.06
	Grants	-	-		-	-	0.00	0.00	0.00	0.00
Tourism and Environment	**Grand total**	**619,762,220**	**772,116,343**	**741,766,343**	778,854,660	817,797,393	3.89	4.49	4.55	**4.55**
	Rec. Sub Total	375,273,332	367,789,774	383,439,774	402,611,763	422,742,351	2.36	2.14	2.35	2.35
	Compensation to employees	-		-	-	-	0.00	0.00	0.00	0.00
	Operations and Maintenance	364,273,332	367,789,774	372,439,774	391,061,763	410,614,851	2.29	2.14	2.28	2.28
	Grants	11,000,000		11,000,000	11,550,000	12,127,500	0.07	0.00	0.07	0.07
	Dev. Sub Total	**244,488,888**	404,326,569	**358,326,569**	376,242,897	395,055,042	1.54	2.35	2.20	**2.20**
	Equitable share funded projects	91,000,000	96,000,000	50,000,000	52,500,000	55,125,000	0.57	0.56	0.31	0.31
	Grants	153,488,888	308,326,569	308,326,569	323,742,897	339,930,042	0.96	1.79	1.89	1.89
Water and Natural Resources	**Grand total**	**803,734,474**	**717,485,875**	**60,815,674**	63,856,458	67,049,281	5.05	4.17	0.37	**0.37**
	Rec. Sub Total	60,315,674	49,026,674	50,315,674	52,831,458	55,473,031	0.38	0.29	0.31	0.31
	Compensation to employees	-		-	-	-	0.00	0.00	0.00	0.00
	Operations and Maintenance	60,315,674	49,026,674	50,315,674	52,831,458	55,473,031	0.38	0.29	0.31	0.31
	Grants	-			-	-	0.00	0.00	0.00	0.00
	Dev. Sub Total	**743,418,800**	668,459,201	**10,500,000**	11,025,000	11,576,250	4.67	3.89	0.06	**0.06**

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS			% Share in Total Ministerial Expenditure			
		FY 2025/26	FY 2026/27	FY 2027/28	2028/29	FY 2029/30	FY 2025/26	FY 2026/27	FY 2027/28	2028/29
	Equitable share funded projects	243,418,800	168,459,201	10,500,000	11,025,000	11,576,250	1.53	0.98	0.06	0.06
	Grants	500,000,000	500,000,000		-	-	3.14	2.91	0.00	0.00
Roads and Public works	**Grand total**	**1,337,414,299**	**869,750,604**	**321,762,310**	337,850,426	354,742,947	8.40	5.06	1.97	**1.97**
	Rec. Sub Total	45,759,393	37,675,716	37,030,716	38,882,252	40,826,364	0.29	0.22	0.23	0.23
	Compensation to employees	-		-	-	-	0.00	0.00	0.00	0.00
	Operations and Maintenance	45,759,393	37,675,716	37,030,716	38,882,252	40,826,364	0.29	0.22	0.23	0.23
	Grants	-			-	-	0.00	0.00	0.00	0.00
	Dev. Sub Total	**1,291,654,906**	832,074,888	284,731,594	298,968,174	313,916,582	8.11	4.84	1.75	**1.75**
	Equitable share funded projects	1,107,099,907	647,519,889	100,176,595	105,185,425	110,444,696	6.95	3.77	0.61	0.61
	Grants	184,554,999	184,554,999	184,554,999	193,782,749	203,471,886	1.16	1.07	1.13	1.13
Education	**Grand total**	**241,912,737**	**435,542,265**	**68,238,196**	71,650,105	75,232,611	1.52	2.53	0.42	**0.42**
	Rec. Sub Total	87,070,953	324,127,753	58,238,196	61,150,105	64,207,611	0.55	1.89	0.36	0.36
	Compensation to employees	-		-	-	-	0.00	0.00	0.00	0.00
	Operations and Maintenance	264,775,857	324,127,753	58,238,196	61,150,105	64,207,611	1.66	1.89	0.36	0.36
	Grants	25,000,000			-	-	0.16	0.00	0.00	0.00
	Dev. Sub Total	**154,841,784**	111,414,512	**10,000,000**	10,500,000	11,025,000	0.97	0.65	0.06	**0.06**
	Equitable share funded projects	154,841,784	111,414,512	**10,000,000**	10,500,000	11,025,000	0.97	0.65	0.06	0.06
	Grants	-			-	-	0.00	0.00	0.00	0.00
Vocational training	**Grand total**	**17,333,000**	**6,912,150**	**7,257,758**	7,620,645	8,001,678	0.11	0.04	0.04	**0.04**
	Rec. Sub Total	6,583,000	6,912,150	7,257,758	7,620,645	8,001,678	0.04	0.04	0.04	0.04
	Compensation to employees	-		-	-	-	0.00	0.00	0.00	0.00
	Operations and Maintenance	6,583,000	6,912,150	7,257,758	7,620,645	8,001,678	0.04	0.04	0.04	0.04
	Grants	-			-	-	0.00	0.00	0.00	0.00
	Dev. Sub Total	10,750,000	-		-	-	0.07	0.00	0.00	0.00
	Equitable share funded projects	10,750,000			-	-	0.07	0.00	0.00	0.00
	Grants	-			-	-	0.00	0.00	0.00	0.00
Health	**Grand total**	**396,294,208**	**795,221,340**	**653,164,208**	685,822,418	720,113,539	2.49	4.63	4.01	**4.01**
	Rec. Sub Total	**221,260,407**	**275,799,493**	230,200,407	241,710,427	253,795,949	1.39	1.60	1.41	1.41
	Compensation to employees	-		-	-	-	0.00	0.00	0.00	0.00
	Operations and Maintenance	180,887,657	182,380,167	230,200,407	241,710,427	253,795,949	1.14	1.06	1.41	1.41
	Grants	40,372,750	93,419,326		-	-	0.25	0.54	0.00	0.00
	Dev. Sub Total	**175,033,801**	**519,421,847**	**422,963,801**	444,111,991	466,317,591	1.10	3.02	2.59	2.59
	Equitable share funded projects	175,033,801	169,421,847	72,963,801	76,611,991	80,442,591	1.10	0.99	0.45	0.45
	Grants	-	350,000,000	350,000,000	367,500,000	385,875,000	0.00	2.04	2.15	2.15
Facilities	**Grand total**	**1,300,070,023**	**1,359,823,574**	**1,359,823,524**	1,427,814,700	1,499,205,435	8.16	7.91	8.34	**8.34**
	Rec. Sub Total	1,250,070,023	1,099,823,574	1,109,823,524	1,165,314,700	1,223,580,435	7.85	6.40	6.81	6.81
	Compensation to employees	-		-	-	-	0.00	0.00	0.00	0.00
	Operations and	1,144,470,023	1,099,823,574	1,109,823,524	1,165,314,700	1,223,580,435	7.19	6.40	6.81	6.81

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS			% Share in Total Ministerial Expenditure			
		FY 2025/26	FY 2026/27	FY 2027/28	2028/29	FY 2029/30	FY 2025/26	FY 2026/27	FY 2027/28	2028/29
	Maintenance									
	Grants	105,600,000			-	-	0.66	0.00	0.00	0.00
	Dev. Sub Total	**50,000,000**	260,000,000	250,000,000	262,500,000	275,625,000	0.31	1.51	1.53	1.53
	Equitable share funded projects /AIA	50,000,000	260,000,000	250,000,000	262,500,000	275,625,000	0.31	1.51	1.53	1.53
	Grants	-			-	-	0.00	0.00	0.00	0.00
Sanitation	**Grand total**	**368,943**	**1,368,943**	**1,368,943**	1,437,390	1,509,260	0.00	0.01	0.01	**0.01**
	Rec. Sub Total	368,943	1,368,943	1,368,943	1,437,390	1,509,260	0.00	0.01	0.01	0.01
	Compensation to employees	-		-	-	-	0.00	0.00	0.00	0.00
	Operations and Maintenance	368,943	1,368,943	1,368,943	1,437,390	1,509,260	0.00	0.01	0.01	0.01
	Grants	-			-	-	0.00	0.00	0.00	0.00
	Dev. Sub Total	**-**	-		-	-	0.00	0.00	0.00	0.00
	Equitable share funded projects	-			-	-	0.00	0.00	0.00	0.00
	Grants	-			-	-	0.00	0.00	0.00	0.00
Trade	**Grand total**	**115,185,384**	**166,976,808**	**38,680,687**	40,614,721	42,645,457	0.72	0.97	0.24	**0.24**
	Rec. Sub Total	20,287,044	20,131,298	27,318,243	28,684,155	30,118,363	0.13	0.12	0.17	0.17
	Compensation to employees	-		-	-	-	0.00	0.00	0.00	0.00
	Operations and Maintenance	20,287,044	20,131,298	27,318,243	28,684,155	30,118,363	0.13	0.12	0.17	0.17
	Grants	-			-	-	0.00	0.00	0.00	0.00
	Dev. Sub Total	94,898,340	146,845,510	11,362,444	11,930,566	12,527,095	0.60	0.85	0.07	0.07
	Equitable share funded projects	94,898,340	146,845,510	11,362,444	11,930,566	12,527,095	0.60	0.85	0.07	0.07
	Grants	-			-	-	0.00	0.00	0.00	0.00
Trade loan	**Grand total**	**20,000,000**	-	10,000,000	10,500,000	11,025,000	0.13	0.00	0.06	**0.06**
	Rec. Sub Total	20,000,000	-	10,000,000	10,500,000	11,025,000	0.13	0.00	0.06	0.06
	Compensation to employees	-		-	-	-	0.00	0.00	0.00	0.00
	Operations and Maintenance	-		10,000,000	10,500,000	11,025,000	0.00	0.00	0.06	0.06
	Grants	-			-	-	0.00	0.00	0.00	0.00
	Dev. Sub Total	-	-		-	-	0.00	0.00	0.00	0.00
	Equitable share funded projects	-			-	-	0.00	0.00	0.00	0.00
	Grants	-			-	-	0.00	0.00	0.00	0.00
Energy	**Grand total**	**136,791,230**	**32,280,705**	**26,247,666**	27,560,049	28,938,052	0.86	0.19	0.16	**0.16**
	Rec. Sub Total	22,418,822	22,483,026	16,449,987	17,272,486	18,136,111	0.14	0.13	0.10	0.10
	Compensation to employees	-		-	-	-	0.00	0.00	0.00	0.00
	Operations and Maintenance	22,418,822	22,483,026	16,449,987	17,272,486	18,136,111	0.14	0.13	0.10	0.10
	Grants	-			-	-	0.00	0.00	0.00	0.00
	Dev. Sub Total	**114,372,408**	9,797,679	9,797,679	10,287,563	10,801,941	0.72	0.06	0.06	0.06
	Equitable share funded projects	69,372,408	9,797,679	9,797,679	10,287,563	10,801,941	0.44	0.06	0.06	0.06
	Grants	45,000,000			-	-	0.28	0.00	0.00	0.00
Industrialization	**Grand total**	**188,955,996**	**33,343,215**	**71,615,620**	75,196,401	78,956,221	1.19	0.19	0.44	**0.44**

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS			% Share in Total Ministerial Expenditure			
		FY 2025/26	FY 2026/27	FY 2027/28	2028/29	FY 2029/30	FY 2025/26	FY 2026/27	FY 2027/28	2028/29
	Rec. Sub Total	15,587,576	13,343,215	31,615,620	33,196,401	34,856,221	0.10	0.08	0.19	0.19
	Compensation to employees	-		-	-	-	0.00	0.00	0.00	0.00
	Operations and Maintenance	15,587,576	13,343,215	31,615,620	33,196,401	34,856,221	0.10	0.08	0.19	0.19
	Grants	-			-	-	0.00	0.00	0.00	0.00
	Dev. Sub Total	173,368,420	20,000,000	40,000,000	42,000,000	44,100,000	1.09	0.12	0.25	0.25
	Equitable share funded projects	173,368,420	20,000,000	40,000,000	42,000,000	44,100,000	1.09	0.12	0.25	0.25
	Grants	-			-	-	0.00	0.00	0.00	0.00
Lands, Urban and Physical Planning	**Grand total**	**123,766,170**	**125,136,952**	**41,414,482**	43,485,206	45,659,466	0.78	0.73	0.25	**0.25**
	Rec. Sub Total	27,674,947	14,766,312	26,820,312	28,161,328	29,569,394	0.17	0.09	0.16	0.16
	Compensation to employees	-		-	-	-	0.00	0.00	0.00	0.00
	Operations and Maintenance	27,674,947	14,766,312	26,820,312	28,161,328	29,569,394	0.17	0.09	0.16	0.16
	Grants	-			-	-	0.00	0.00	0.00	0.00
	Dev. Sub Total	96,091,223	110,370,640	14,594,170	15,323,879	16,090,072	0.60	0.64	0.09	0.09
	Equitable share funded projects	96,091,223	110,370,640	14,594,170	15,323,879	16,090,072	0.60	0.64	0.09	0.09
	Grants	-			-	-	0.00	0.00	0.00	0.00
Bungoma Municipality	**Grand total**	**119,640,398**	**230,890,398**	**121,640,398**	127,722,418	134,108,539	0.75	1.34	0.75	**0.75**
	Rec. Sub Total	44,248,371	69,637,371	64,248,371	67,460,790	70,833,829	0.28	0.41	0.39	0.39
	Compensation to employees	25,948,371	18,985,252	27,245,790	28,608,080	30,038,483	0.16	0.11	0.17	0.17
	Operations and Maintenance	9,550,000	41,902,119	28,252,581	29,665,210	31,148,471	0.06	0.24	0.17	0.17
	Grants	8,750,000	8,750,000	8,750,000	9,187,500	9,646,875	0.05	0.05	0.05	0.05
	Dev. Sub Total	**75,392,027**	161,253,027	57,392,027	60,261,628	63,274,710	0.47	0.94	0.35	0.35
	Equitable share funded projects	20,326,103	106,187,103	2,326,103	2,442,408	2,564,529	0.13	0.62	0.01	0.01
	Grants	55,065,924	55,065,924	55,065,924	57,819,220	60,710,181	0.35	0.32	0.34	0.34
Kimilili Municipality	**Grand total**	**130,786,275**	**236,563,363**	**107,436,275**	112,808,089	118,448,493	0.82	1.38	0.66	**0.66**
	Rec. Sub Total	43,690,318	71,009,532	60,340,318	63,357,334	66,525,201	0.27	0.41	0.37	0.37
	Compensation to employees	18,081,192	27,245,790	18,985,252	34,235,319	35,947,085	0.11	0.16	0.12	0.12
	Operations and Maintenance	16,859,126	35,013,742	32,605,066	#REF!	#REF!	0.11	0.20	0.20	0.20
	Grants	8,750,000	8,750,000	8,750,000	9,187,500	9,646,875	0.05	0.05	0.05	0.05
	Dev. Sub Total	**87,095,957**	165,553,831	47,095,957	49,450,755	51,923,293	0.55	0.96	0.29	0.29
	Equitable share funded projects	41,727,742	120,185,616	1,727,742	1,814,129	1,904,836	0.26	0.70	0.01	0.01
	Grants	45,368,215	45,368,215	45,368,215	47,636,626	50,018,457	0.28	0.26	0.28	0.28
Housing	**Grand total**	**348,328,388**	**431,949,840**	**458,884,275**	481,828,489	505,919,913	2.19	2.51	2.81	**2.81**
	Rec. Sub Total	**28,428,198**	76,191,663	67,126,098	70,482,403	74,006,523	0.18	0.44	0.41	0.41
	Compensation to employees	-		-	-	-	0.00	0.00	0.00	0.00
	Operations and Maintenance	10,928,198	58,691,663	49,626,098	52,107,403	54,712,773	0.07	0.34	0.30	0.30
	Grants	17,500,000	17,500,000	17,500,000	18,375,000	19,293,750	0.11	0.10	0.11	0.11
	Dev. Sub Total	**319,900,190**	355,758,177	391,758,177	411,346,086	431,913,390	2.01	2.07	2.40	2.40
	Equitable share funded	22,500,000	58,358,007	94,357,987	99,075,886	104,029,681	0.14	0.34	0.58	0.58

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS			% Share in Total Ministerial Expenditure			
		FY 2025/26	FY 2026/27	FY 2027/28	2028/29	FY 2029/30	FY 2025/26	FY 2026/27	FY 2027/28	2028/29
	projects									
	Grants	297,400,190	297,400,170	297,400,190	312,270,200	327,883,709	1.87	1.73	1.82	1.82
Gender and Culture	**Grand total**	**49,627,650**	**48,750,091**	**54,485,914**	57,210,210	60,070,720	0.31	0.28	0.33	**0.33**
	Rec. Sub Total	42,532,524	38,416,644	46,276,524	48,590,350	51,019,868	0.27	0.22	0.28	0.28
	Compensation to employees	-		-	-	-	0.00	0.00	0.00	0.00
	Operations and Maintenance	42,532,524	38,416,644	46,276,524	48,590,350	51,019,868	0.27	0.22	0.28	0.28
	Grants	-			-	-	0.00	0.00	0.00	0.00
	Dev. Sub Total	**7,095,126**	10,333,447	8,209,390	8,619,860	9,050,852	0.04	0.06	0.05	0.05
	Equitable share funded projects	7,095,126	10,333,447	8,209,390	8,619,860	9,050,852	0.04	0.06	0.05	0.05
	Grants	-			-	-	0.00	0.00	0.00	0.00
Women Fund	**Grand total**	**5,125,000**	-	5,000,000	5,250,000	5,512,500	0.03	0.00	0.03	**0.03**
	Rec. Sub Total	-		5,000,000	5,250,000	5,512,500	0.00	0.00	0.03	0.03
	Compensation to employees	-		-	-	-	0.00	0.00	0.00	0.00
	Operations and Maintenance	-		5,000,000	5,250,000	5,512,500	0.00	0.00	0.03	0.03
	Grants	-			-	-	0.00	0.00	0.00	0.00
	Dev. Sub Total	**5,125,000**			-	-	0.03	0.00	0.00	0.00
	Equitable share funded projects	5,125,000			-	-	0.03	0.00	0.00	0.00
	Grants	-			-	-	0.00	0.00	0.00	0.00
Disability Fund	Grand total	**5,125,000**	-	5,000,000	5,250,000	5,512,500	0.03	0.00	0.03	**0.03**
	Rec. Sub Total	-		5,000,000	5,250,000	5,512,500	0.00	0.00	0.03	0.03
	Compensation to employees	-		-	-	-	0.00	0.00	0.00	0.00
	Operations and Maintenance	-		5,000,000	5,250,000	5,512,500	0.00	0.00	0.03	0.03
	Grants	-			-	-	0.00	0.00	0.00	0.00
	Dev. Sub Total	**5,125,000**			-	-	0.03	0.00	0.00	0.00
	Equitable share funded projects	5,125,000			-	-	0.03	0.00	0.00	0.00
	Grants	-			-	-	0.00	0.00	0.00	0.00
Youth and sports	**Grand total**	**71,908,582**	**77,434,241**	**57,838,031**	60,729,933	63,766,429	0.45	0.45	0.35	**0.35**
	Rec. Sub Total	68,128,582	39,598,241	50,492,241	53,016,853	55,667,696	0.43	0.23	0.31	0.31
	Compensation to employees	-		-	-	-	0.00	0.00	0.00	0.00
	Operations and Maintenance	68,128,582	39,598,241	50,492,241	53,016,853	55,667,696	0.43	0.23	0.31	0.31
	Grants	-			-	-	0.00	0.00	0.00	0.00
	Dev. Sub Total	3,780,000	37,836,000	7,345,790	7,713,080	8,098,733	0.02	0.22	0.05	0.05
	Equitable share funded projects	3,780,000	37,836,000	7,345,790	7,713,080	8,098,733	0.02	0.22	0.05	0.05
	Grants	-			-	-	0.00	0.00	0.00	0.00
Youth Fund	**Grand total**	**-**	-	10,000,000	10,500,000	11,025,000	0.00	0.00	0.06	**0.06**
	Rec. Sub Total	**-**		10,000,000	10,500,000	11,025,000	0.00	0.00	0.06	0.06
	Compensation to employees	-		-	-	-	0.00	0.00	0.00	0.00
	Operations and Maintenance	-		10,000,000	10,500,000	11,025,000	0.00	0.00	0.06	0.06

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS			% Share in Total Ministerial Expenditure			
		FY 2025/26	FY 2026/27	FY 2027/28	2028/29	FY 2029/30	FY 2025/26	FY 2026/27	FY 2027/28	2028/29
	Grants	-			-	-	0.00	0.00	0.00	0.00
	Dev. Sub Total	**-**			-	-	0.00	0.00	0.00	0.00
	Equitable share funded projects	-			-	-	0.00	0.00	0.00	0.00
	Grants	-			-	-	0.00	0.00	0.00	0.00
County Assembly	**Grand total**	**1,212,711,954**	**1,166,461,439**	**1,066,961,439**	1,120,309,511	1,176,324,986	7.61	6.79	6.54	**6.54**
	Rec. Sub Total	969,221,694	966,961,439	966,961,439	1,015,309,511	1,066,074,986	6.09	5.63	5.93	5.93
	Compensation to employees	512,000,967	527,013,567	553,364,245	581,032,458	610,084,080	3.21	3.07	3.39	3.39
	Operations and Maintenance	457,220,727	439,947,872	413,597,194	434,277,053	455,990,906	2.87	2.56	2.54	2.54
	Grants	-			-	-	0.00	0.00	0.00	0.00
	Dev. Sub Total	243,490,260	199,500,000	100,000,000	105,000,000	110,250,000	1.53	1.16	0.61	0.61
	Equitable share funded projects	243,490,260		100,000,000	105,000,000	110,250,000	1.53	0.00	0.61	0.61
	Grants	-			-	-	0.00	0.00	0.00	0.00
Finance and Planning	**Grand total**	**609,471,566**	**585,420,284**	**615,527,821**	646,304,212	678,619,423	3.83	3.41	3.78	**3.78**
	Rec. Sub Total	384,471,566	**289,342,747**	299,342,747	314,309,884	330,025,379	2.41	1.68	1.84	1.84
	Compensation to employees	-		-	-	-	0.00	0.00	0.00	0.00
	Operations and Maintenance	384,471,566	289,342,747	299,342,747	314,309,884	330,025,379	2.41	1.68	1.84	1.84
	Grants	-			-	-	0.00	0.00	0.00	0.00
	Dev. Sub Total	225,000,000	**296,077,537**	316,185,074	331,994,328	348,594,044	1.41	1.72	1.94	1.94
	Equitable share funded projects	225,000,000	200,485,000	220,592,537	231,622,164	243,203,272	1.41	1.17	1.35	1.35
	Grants	-	95,592,537	95,592,537	100,372,164	105,390,772	0.00	0.56	0.59	0.59
County Public Service Board	**Grand total**	**51,524,999**	**56,118,999**	**45,686,784**	47,971,123	50,369,679	0.32	0.33	0.28	**0.28**
	Rec. Sub Total	38,292,784	42,886,784	45,686,784	47,971,123	50,369,679	0.24	0.25	0.28	0.28
	Compensation to employees	-		-	-	-	0.00	0.00	0.00	0.00
	Operations and Maintenance	38,292,784	42,886,784	45,686,784	47,971,123	50,369,679	0.24	0.25	0.28	0.28
	Grants	-			-	-	0.00	0.00	0.00	0.00
	Dev. Sub Total	13,232,215	**13,232,215**		-	-	0.08	0.08	0.00	0.00
	Equitable share funded projects	13,232,215	13,232,215		-	-	0.08	0.08	0.00	0.00
	Grants	-			-	-	0.00	0.00	0.00	0.00
Governors	**Grand total**	**191,574,703**	**171,080,552**	**182,991,630**	192,141,212	201,748,272	1.20	1.00	1.12	**1.12**
	Rec. Sub Total	191,574,703	171,080,552	182,991,630	192,141,212	201,748,272	1.20	1.00	1.12	1.12
	Compensation to employees	-		-	-	-	0.00	0.00	0.00	0.00
	Operations and Maintenance	191,574,703	171,080,552	182,991,630	192,141,212	201,748,272	1.20	1.00	1.12	1.12
	Grants	-			-	-	0.00	0.00	0.00	0.00
	Dev. Sub Total	-			-	-	0.00	0.00	0.00	0.00
	Equitable share funded projects	-			-	-	0.00	0.00	0.00	0.00
	Grants	-			-	-	0.00	0.00	0.00	0.00
D/Governors office	**Grand total**	**39,608,450**	**40,408,450**	**45,408,450**	47,678,873	50,062,816	0.25	0.24	0.28	**0.28**
	Rec. Sub Total	39,608,450	40,408,450	45,408,450	47,678,873	50,062,816	0.25	0.24	0.28	0.28

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS			% Share in Total Ministerial Expenditure			
		FY 2025/26	FY 2026/27	FY 2027/28	2028/29	FY 2029/30	FY 2025/26	FY 2026/27	FY 2027/28	2028/29
	Compensation to employees	-		-	-	-	0.00	0.00	0.00	0.00
	Operations and Maintenance	39,608,450	40,408,450	45,408,450	47,678,873	50,062,816	0.25	0.24	0.28	0.28
	Grants	-			-	-	0.00	0.00	0.00	0.00
	Dev. Sub Total	-		-	-	-	0.00	0.00	0.00	0.00
	Equitable share funded projects	-			-	-	0.00	0.00	0.00	0.00
	Grants	-			-	-	0.00	0.00	0.00	0.00
Public Administration	**Grand total**	**755,369,101**	**913,029,393**	**855,995,597**	898,795,377	943,735,146	4.74	5.31	5.25	**5.25**
	Rec. Sub Total	361,645,597	560,529,393	503,495,597	528,670,377	555,103,896	2.27	3.26	3.09	3.09
	Compensation to employees	-		-	-	-	0.00	0.00	0.00	0.00
	Operations and Maintenance	324,145,597	560,529,393	465,995,597	489,295,377	513,760,146	2.04	3.26	2.86	2.86
	Grants	37,500,000		37,500,000	39,375,000	41,343,750	0.24	0.00	0.23	0.23
	Dev. Sub Total	393,723,504	352,500,000	352,500,000	370,125,000	388,631,250	2.47	2.05	2.16	2.16
	Equitable share funded projects	41,223,504		-	-	-	0.26	0.00	0.00	0.00
	Grants	352,500,000	352,500,000	352,500,000	370,125,000	388,631,250	2.21	2.05	2.16	2.16
Sub County Administration	**Grand total**	**8,472,553**	8,472,553	**13,472,553**	14,146,181	14,853,490	0.05	0.05	0.08	**0.08**
	Rec. Sub Total	8,472,553	8,472,553	13,472,553	14,146,181	14,853,490	0.05	0.05	0.08	0.08
	Compensation to employees	-		-	-	-	0.00	0.00	0.00	0.00
	Operations and Maintenance	8,472,553	8,472,553	13,472,553	14,146,181	14,853,490	0.05	0.05	0.08	0.08
	Grants	-			-	-	0.00	0.00	0.00	0.00
	Dev. Sub Total	-		-	-	-	0.00	0.00	0.00	0.00
	Equitable share funded projects	-			-	-	0.00	0.00	0.00	0.00
	Grants	-			-	-	0.00	0.00	0.00	0.00
County Secretary	**Grand total**	**6,420,469,193**	**7,316,115,266**	**6,947,691,032**	7,295,075,584	7,659,829,363	40.31	42.56	42.61	**42.61**
	Rec. Sub Total	6,420,469,193	**7,316,115,266**	6,947,691,032	7,295,075,584	7,659,829,363	40.31	42.56	42.61	42.61
	Compensation to employees	6,315,863,185	7,238,603,955	6,888,296,512	7,232,711,338	7,594,346,904	39.66	42.11	42.25	42.25
	Operations and Maintenance	104,606,008	77,511,311	59,394,520	62,364,246	65,482,458	0.66	0.45	0.36	0.36
	Grants	-			-	-	0.00	0.00	0.00	0.00
	Dev. Sub Total	-			-	-	0.00	0.00	0.00	0.00
	Equitable share funded projects	-			-	-	0.00	0.00	0.00	0.00
	Grants	-			-	-	0.00	0.00	0.00	0.00
Pending Bills	**Grand total**			915,000,000	960,750,000	1,008,787,500	0.00	0.00	5.61	5.61
	Rec. Sub Total			-	-	-	0.00	0.00	0.00	0.00
	Compensation to employees			-	-	-	0.00	0.00	0.00	0.00
	Operations and Maintenance				-	-	0.00	0.00	0.00	0.00
	Grants				-	-	0.00	0.00	0.00	0.00
	Dev. Sub Total			915,000,000	960,750,000	1,008,787,500	0.00	0.00	5.61	5.61
	Equitable share funded projects			915,000,000	960,750,000	1,008,787,500	0.00	0.00	46.82	46.82

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS			% Share in Total Ministerial Expenditure			
		FY 2025/26	FY 2026/27	FY 2027/28	2028/29	FY 2029/30	FY 2025/26	FY 2026/27	FY 2027/28	2028/29
	Grants				-	-	0.00	0.00	0.00	0.00
Ward Based Projects	**Grand total**			900,000,000	945,000,000	992,250,000	0.00	0.00	5.52	5.52
	Rec. Sub Total			-	-	-	0.00	0.00	0.00	0.00
	Compensation to employees			-	-	-	0.00	0.00	0.00	0.00
	Operations and Maintenance				-	-	0.00	0.00	0.00	0.00
	Grants				-	-	0.00	0.00	0.00	0.00
	Dev. Sub Total			900,000,000	945,000,000	992,250,000	0.00	0.00	5.52	5.52
	Equitable share funded projects			900,000,000	945,000,000	992,250,000	0.00	0.00	5.52	5.52
	Grants				-	-	0.00	0.00	0.00	0.00
TOTALS	**Grand total**	**15,926,407,762**	**17,189,941,326**	**16,304,607,835**	**17,119,838,226**	**17,975,830,138**	100.00	100.00	100.00	**100.00**
	Rec. Sub Total	10,863,513,052	**11,981,148,050**	**11,357,779,509**	**11,925,668,484**	**12,521,951,908**	68.21	69.70	69.66	69.66
	Compensation to employees	6,871,893,715	7,811,848,564	7,487,891,799	7,862,286,389	8,255,400,709	43.15	45.44	45.93	45.93
	Operations and Maintenance	3,919,851,491	4,040,880,160	3,786,387,709	3,975,707,095	4,174,492,449	24.61	23.51	23.22	23.22
	Grants	254,472,750	128,419,326	83,500,000	87,675,000	92,058,750	1.60	0.75	0.51	0.51
	Dev. Sub Total	5,062,894,710	**5,208,793,276**	**4,946,828,326**	**5,194,169,742**	**5,453,878,230**	31.79	30.30	30.34	30.34
	Equitable share funded projects	3,243,501,342	2,671,065,943	2,992,600,566	3,142,230,594	3,299,342,124	20.37	15.54	18.35	18.35
	Grants	1,819,393,368	2,338,227,333	1,954,227,760	2,051,939,148	2,154,536,105	11.42	13.60	11.99	11.99

COUNTY ASSEMBLY OVERVIEW

Vision

To be a model County Assembly that is proactive in service delivery to the people of Bungoma County.

Mission

To facilitate the County Assembly discharge its Constitutional Mandate efficiently and effectively.

Core Values

Core values are central guiding principles meant to guide on valued behavior and form the basis of the County Assembly of Bungoma entrenched culture. The **Assembly Service espouses the following core values:**

a) Transparency and Accountability in all undertakings. It is the aspiration of the County Assembly that it ensures that all its activities are undertaken in ways that are track-able, and follow clear approved procedures. That officer shall be responsible for decisions that they make and shall be held accountable.

b) Professionalism and Integrity in our operations. There shall be training of staff and correct placement of high level of competence of officers who are able to ensure teamwork and gain public trust. There shall be systems put in place to ensure integrity as exemplified through honesty and truthfulness as part of professional service.

c) Inclusiveness: The Assembly as a representative institution is composed of diverse groups of people including youth, the minority, marginalized those with disability, men and women of different ethnic extractions. This is necessary to ensure that all sectors of Bungoma community are well represented and have the opportunity to make their voices heard.

d) Human Dignity: At the core of the Assembly's constitutional mandate lies the ultimate goal to enhance the human dignity of the Bungoma residents. For that reason, the Assembly will always ensure that the execution of its duties goes a long way in benefitting and bettering the lives of the people of Bungoma County.

e) Social Justice and Equity: In sustaining the realization of social justice; the functions and operations of the County Assembly of Bungoma shall be recognized in the County and ensure equitable access to services.

Objectives of the County Assembly of Bungoma

Like all other County Assemblies in Kenya, the Bungoma County Assembly was created by the Constitution of Kenya 2010, and operationalized by the County Governments Act No. 17 of 2012.

Article 176 (Chapter Eleven) of the Constitution of Kenya establishes County Governments consisting of a County Assembly and a County Executive. The Chapter further sets out the roles, functions and other matters relating to the membership and operations of the County Assembly.

Section 8 of the County Governments Act, 2012 provides that the County Assembly shall vet and approve nominees for appointment to county public offices, perform the roles set out under Article 185 of the Constitution, approve the budget and expenditure of the county government in accordance with Article 207 of the Constitution, and the legislation contemplated in Article 220 (2) of the Constitution, guided by Articles 201 and 203 of the Constitution, approve the borrowing by the county government in accordance with Article 212 of the Constitution, approve county development planning and perform any other role as may be set out under the Constitution or legislation.

Article 185 of the Constitution provides for the legislative authority of County Assemblies, vesting the legislative authority of a county and the exercise of that authority in its County Assembly. The Assembly has powers to make any laws that are necessary for, or incidental to, the effective performance of the functions and exercise of the powers of the county government under the Fourth Schedule. It also provides that a county Assembly, while respecting the principle of the separation of powers, may exercise oversight over the county executive committee and any other county executive organs. The Assembly also receives and approves plans and policies for the management and exploitation of the County's resources and the development and management of its infrastructure and institutions. County Assemblies are expected to conduct oversight over the County Executive, which has been expanded greatly, with extended control over critical County processes such as the budgeting process, public appointment and County legislation among others.

CHAPTER TWO

2.0 EXECUTIVE SUMMARY

The County Budget Review and Outlook Paper (CBROP) is prepared in line with section 118 of the Public Finance Management (PFM) Act 2012. The paper reviews the financial and non-financial performance for the preceding financial year (2025/26), assesses progress in implementing the County Integrated Development Plan (CIDP) and the Annual Development plan (ADP), and updates the County's economic and fiscal outlook. It will then provide the policy and fiscal foundation for preparing the FY 2027/2028 budget and Medium Term Expenditure Framework (MTEF), the updated macro-economic and financial forecasts; deviations from the approved County Fiscal Strategy Paper (CFSP) 2027; and the reasons for such deviations.

2.1. Objective of CBROP

The County Budget Review and Outlook Paper (CBROP) provides a review of the previous fiscal year's performance and how this impacts on the financial objectives and fiscal responsibility principles set out in the CFSP. This, together with the macroeconomic outlook, provides a basis for revision of the current year's (2024/2025) budget in the context of the broad fiscal parameters underpinning the next budget (2027/2028) and the medium term (2026/2027 - 2027/2028). The fiscal framework and the medium term policy priorities will be firmed up in the County Fiscal Strategy Paper 2027.

2.1.2. Specifically, the CBROP provides:

i. Review actual financial performance against the approved FY 2025/26 budget, including own source revenue streams
ii. Assets recurrent and development expenditure, Programme delivery, and the physical and financial progress of development projects.
iii. Updated economic and financial forecasts in relation to the changes expected from the most recent County Fiscal Strategy Paper (CFSP);
iv. Any changes in the forecasts captured in the CFSP;

v. Indication on how actual financial performance for the previous financial year may have affected compliance with the fiscal responsibility principles, or the financial objectives in the CFSP for that financial year; and

vi. Reasons for any deviation from the financial objectives in the CFSP together with proposed measures to address the deviation and the time estimated for doing so.

vii. Recommend corrective measures to improve budget execution and service delivery

Summary of key performance

Indicator	**Approved/Revised Target**	**Actual Achievement**	**Achievement (%)**	**Remarks**
Total Budget	1,390,470,295.00	1,140,228,223.00	82%	
Total Expenditure	1,390,470,295.00	1,140,228,223.00	82%	
Absorption Rate	100%	82%	82%	
Key-outputs Achieved	100%	82%	82%	
Development Projetcs	316,248,601.00	81,194,213.20	26%	
Revenue/AIA target, where applicable	-	-	-	

3.0. DEPARTMENTAL MANDATE AND LINKAGE TO COUNTY PRIORITIES

3.1. Departmental mandate

State the statutory and functional mandate of the County Assembly of Bungoma

3.2. Linkage to County Planning framework

The County Assembly plays a legal role in the county planning framework by reviewing, debating, and approving development plans and budgets prepared by the County Executive before any public funds can be spent. The County assembly expedites its mandate through:

i) Legal Basis and Approval Role

- **Constitutional Authority:** Under Article 185 of the Constitution of Kenya, the County Assembly approves plans and policies for the management and exploitation of the county's resources.

- **No Funds Without Plans:** Section 104 and 105 of the County governments Acts state that no public funds shall be appropriated outside a planning framework approved by the County Assembly.

- **Mandatory Submissions:** The executive submits key documents—such as the 5-year County Integrated Development Plan (CIDP) a 10-year sectoral/spatial plans, and the Annual Development Plan (ADP)—to the assembly for review and concurrence.

ii) Oversight and representation Functions

- **Budget Harmonization:** The assembly links the county's long-term and medium-term development priorities to the annual county budget and national frameworks (like Vision 2030).
- **Legislative Oversight:** Departmental committees and assembly members exercise oversight over the executive branch to ensure projects align with approved public participation inputs and targets.
- **Public Representation:** Sector committees provide a direct link between the assembly, the county executive, and local electorates regarding public service delivery and community.

4.0. PROGRAMME AND SUB-PROGRAMME PERFORMANCE

Programme	Sub-Programme	Planned output/Target	Actual Achievement	Achievement (%)	Outcome/ Impact	Variance/ Reason	Corrective Measures
Programme 1: Legislation, oversight and representation	SP 1.1 Legislative services	3,187,323.00	1,550,515.00	49%		1,636,808.00	
	SP 1.2 Oversight services	161,475,663.00	161,364,610.00	100%		111053	
	SP 1.3 Representation services	2,342,446.00	1,715,580.00	73%		626866	
Subtotal Programme 1		**167,005,432.00**	**164,630,705.00**	**99%**		**2,374,727.00**	
Programme 2: General Administration, Planning and Support Services	SP 2.1 Human Resource Management and Development	656,629,724.00	646,888,855.00	99%		9740869	
	SP 2.2 ICT and Public Communication Services	-	-	99%		0	
	SP 2.3 Management and Periodic Evaluation on Emerging Policy and Development	146,799,682.00	145,865,743.00	99%		933939	
	SP.2.4 Infrastructural development	319,024,101.00	83,366,420.00	78%		235657681	

	S.P 2.5 Workplace Efficiency and Productivity	101,011,356.00	99,343,124.60	98%		1668231.4	
Subtotal Programme 2		**1,223,464,863.00**	**975,464,142.60**	**99%**		**248000720.4**	
GRAND TOTAL		**1,390,470,295.00**	**1,140,094,847.60**	**99%**		**250375447.4**	

5.0. FINANCIAL PERFORMANCE

5.1. Overall Budget Performance

Description	Approved Budget (Ksh)	Revised Budget (Ksh)	Actual Expenditure (Ksh)	Variance (Ksh)	Absorption
Recurrent	969,221,694.00	1,074,221,694.00	1,059,028,989.00	15,192,705.00	99%
Development	243,490,260.00	316,248,601.00	81,194,213.20	235,054,387.80	26%
Total	**1,212,711,954.00**	**1,390,470,295.00**	**1,140,223,202.20**	**250,247,092.80**	**82%**

5.2. Expenditure by economic Classification

Economic classification	Approved Budget	Revised Budget	Actual Expenditure	Variance	Absorption Rate %
Compensation of employees	544,643,309.00	532,100,660	529,592,251.90	2,508,408.10	100%
Use of goods and services	415,509,385.00	513,974,537	503,052,199.71	10,922,337.29	98%
Transfers to other government units	-	9,774,164	9,774,164.00	-	100%
Other grants and transfers	-	-		-	-
Acquisition of assets	252,559,260.00	-	97,639,932.45	236,981,001.55	29%
Total	**1,212,711,954.00**	**1,055,849,361**	**1,140,058,548.06**	**250,411,746.94**	**82%**

5.3. Explanation of Significant Budget Variances

- Lengthy procurement procedures
- Delayed Project implementation due to EGP challenges to onboard projects
- Pending approvals

6.0. DEVELOPMENT PROJECT IMPLEMENTATION

No.	Project name	Location/ Ward	Approved Budget	Actual Expenditure	Financial progress	Status	Key Beneficiaries	Challenges	Next steps
1	Debating Chambers	Head Office	399,734,190.00	162,583,653.44	41%	Ongoing	County Assembly of Bungoma		Work in progress
2	Speakers Residence	North Sang'alo, Bungoma	34,904,935.00	33,236,129.00	95%	Ongoing	County Assembly of Bungoma		Work in progress
3	Waiting Bay	Head Office	3,998,864.00	3,971,012.00	99%	Completed	County Assembly of Bungoma		Completed

7.0. KEY OUTPUTS, OUTCOMES AND SERVICE DELIVERY

Programme	Key Outputs	Key Performance Indicators	Baseline	Target 2025/26	Actual as at 30th June, 2026	Achievement %	Outcome/ Impact
Programme 1: Legislation, oversight and representation							
Outcome: Strengthened County Policy and legal framework; enhanced equity and prudence in management of County resources							
SP 1.1 Legislative services	Bills approved	Number of bills approved	2022	10	4	40	
	Bills regularized / amended	Number of bill regularized	2022	10	o	0	
	Policies enacted	Number of policies considered and approved	2022	15	1	7	

	Finance Bills Analyzed	Number of finance Bills analyzed	2022	1	0	0	
	County budgets considered and approved	Number of county budgets considered and approved	2022	6	2	33	
	Petitions considered	Number of petitions considered	2022	6	1	17	
	Hansard system serviced	Number of Hansard system serviced	2022	1		0	
	Audio Editing software purchased	Number of Audio software purchased	2022	1		0	
SP 1.2 Oversight services	County Appointments Approved	Number of County appointments approved	2022	9	5	56	
	Committee Fact findings	Number of Committee fact finding	2022	21	11	52	
	Legislation research and policy support	Number of legislative research and policy support developed	2022	15		0	
	OAG reports scrutinized	Number of reports acted upon by relevant committees and reports tabled	2022	13	9	69	
	COB quarterly Budget implementation report	Number of reports acted upon by relevant committees and reports tabled	2022	4	2	50	
	County budgets implementation reports scrutinized	Number of county budgets considered and approved	2022	7	0	0	
SP 1.3 Representation services	Memoranda/petitions/written representations considered	Number of memoranda/petitions/written representations considered	2022	8	30	375	
	Public participation fora held	Number of public participation fora held	2022	12	5	42	

	Bunge mashinani events conducted	Number of Bunge mashinani events conducted	2022	2	0	0	
Programme 2: General Administration, Planning and Support Services							
Outcome: - Increased efficiency and improved service delivery							
SP 2.1 Human resource management and development	Improved human resource management and development	% MCA and staff remunerated	2022	100	100	100	
		Number of staff attended capacity development programs	2022	132	132	100	
		Number of ward staff trained	2022	140	123	88	
		Number of HRM policies formulated and reviewed	2022	4	4	100	
		Number of County Assembly members offered with mortgages and car loans	2022	0	0	0	
		Number of County Assembly staff offered with mortgages and car loans	2022	28	12	43	
		Car reimbursement for MCAs	2022	0	0	0	
		Number of County Assembly members trained	2022	63	63	100	
	Welfare and Benefits	Number of MCAs and staff covered under medical insurance	2022	192	192	100	
		Number of Motor Vehicle Insurance	2022	1	1	100	
		Number of Building insurance cover	2022	1	1	100	
		Number of Liability	2022	4	0	0	

		Insurance cover procured: Car Loan and Mortgage					
SP 2.2 ICT and Public Communication Services	Improved ICT and Public communication services	Number of ICT systems installed	2022	1	1	100	
		Number of Hansard production systems automated	2022	1	0	0	
		Number of attendance register and electronic voting system installed	2022	2	1	50	
	Leverage on ICT in all processes and operations of the service	Digitize the management of CASB Records	2022	1	0	0	
	Automate processes using ICT	Acquire install train and implement a stores management system	2022	1	0	0	
		Number of integrated records management system installed	2022	1	0	0	
		Upgrade risk based team mate Audit Management System	2022	1	1	100	
		Fleet Management System	2022	0	0	0	
		Live streaming of Chamber / Committee proceedings	2022	0	0	0	
SP 2.3 Management periodic evaluation on emerging policy & Development	Enhanced public financial management	Number of internal audit reports generated	2022	6	6	100	
		Number of Audit Committee reports formulated	2022	10	6	60	
		Number of Audit Management System established	2022	1	0	0	

		Number of Audit policies formulated	2022	1	1	100	
		Number of management committee reports developed	2022	15	12	80	
		Number of Procurement Plans formulated	2022	1	1	100	
		Number of Disposal Plan formulated	2022	1	1	100	
		Number of Procurement quarterly reports formulated	2022	10	4	40	
		Number of Record and storage system established	2022	0	0	0	
		Number of Annual development Plan	2022	1	1	100	
		Number of Fiscal Strategy prepared	2022	1	1	100	
		Number of Annual Budgets formulated	2022	7	7	100	
		Number of quarterly and annual financial statements formulated	2022	5	5	100	
		Number of COB monthly expenditure reports	2022	12	12	100	
		Number of Monitoring and evaluation / Budget tracking reports prepared	2022	1	1	100	
		Number of Budget Implementation reports prepared	2022	4	4	100	
		Number of Resource mobilization policy	2022	1	0	0	

		developed and reviewed					
		Number of Fixed Asset register (Accounting) updated	2022	1	1	100	
	Enhanced Institutional accountability and Service Delivery	Number of Departmental manuals formulated	2022	5	4	80	
		Number of Departmental manuals reviewed	2022	7	7	100	
		Number of Sessional Reports developed	2022	2	2	100	
		Number of Annual CASB Report developed	2022	1	1	100	
		Number of Monitoring and Evaluation report	2022	4	4	100	
	Improved Working conditions and enhanced safety measures	Number of Disaster Risk Management Policy developed	2022	1	1	100	
		Number of Occupational health and safety policy formulated	2022	2	2	100	
		Number of CCTV systems installed and maintained procured	2022	40	0	0	
		Number of Website maintained	2022	1	1	100	
		Number of office bunker procured	2022	0	0	0	
		Number of Carport installed and a bus shade constructed	2022	0	0	0	
		Number of solar systems	2022	0	1	0	

		installed					
		Number of renovated gates	2022	1	0	0	
		Number of communication gadgets procured	2022	10	10	100	
		Number of chambers refurbished	2022	0	0	0	
		% of construction of the New chambers completed	2022	50	50	50	
		Number of waiting bays constructed	2022	1	1	100	
		Number of Media Centers established	2022	1	0	0	
		No. of Speaker's official residence completed	2022	1	1	100	
S.P 2.5 Workplace Efficiency and Productivity	Improved workplace efficiency and productivity	% of members provided with office space	2022	100	100	100	
		Number of Records retention and disposal schedules developed	2022	0	0	0	
		Number of approved budgets for utilities and supplies	2022	1	1	100	
		Number of Customer Satisfaction Surveys conducted	2022	0	0	0	

19.1 Major Achievements in the FY 2025/26

Key achievements include passing four bills, overseeing 25 county projects and vetting five nominees. The Assembly achieved 40% of its legislative target (4/10 bills passed), with two bill delayed due to public participation issues. Oversight reached 83.3% of the target (25/30 projects monitored), constrained by logistical challenges. Public participation forums achieved 80% of the target (12/15), impacted by low turnout due to limited awareness campaigns. Nominee vetting reached 90% (9/10), with one nominees name withdrawn.

19.2 Major Challenges

During the implementation of the previous County budget review outlook paper the following challenges were experienced;

a) Insufficient funding to employees Car loan and mortgages compared to the received applications.
b) Lengthy procurement process and procedures that delays implementation of projects.

19.3. Emerging Issues

a) Fluctuation of price
b) Cyber security Risk
c) Implementation of e-Procurement and Financial Systems

D. Public Participation and Stakeholder Engagement

165. In accordance with the requirements set out in the Public Finance Management (PFM) Act, the County Budget Review and Outlook Paper was disseminated to a broad range of stakeholders and the general public for their input prior to its finalization. This inclusive process ensured transparency and encouraged diverse perspectives in the budget formulation process.

166. To facilitate meaningful public input, public participation forums were organized on October 5 and 6, 2026. The notifications ensured that community members were informed and had the opportunity to attend and contribute.

167. The forums brought together officers from various County Government Departments and Agencies, members of the County Budget and Economic Forum (CBEF), representatives from Civil Society Organizations, and members of the public. During these sessions, participants reviewed the Budget Paper and provided feedback and recommendations. The memorandums from various stakeholders are annexed (annex 4)

168. Following the public participation process, the document was thoroughly reviewed and finalized through further engagement with the County Sector Working Groups. This collaborative approach ensured that the final Budget Review and Outlook Paper reflected the priorities and insights of all stakeholders involved.

V. CONCLUSION AND NEXT STEPS

169. The County Government of Bungoma continues to operate within a constrained fiscal environment characterised by competing expenditure demands, revenue shortfalls and a high wage bill that limits the resources available for development programmes. The FY 2025/26 budget outturn highlights the need to strengthen own-source revenue mobilisation, improve expenditure efficiency and ensure that available resources are aligned with the County's development priorities. Going forward, prudent fiscal management will be essential to sustaining service delivery, completing ongoing projects and enhancing the County's fiscal sustainability

170. The medium-term fiscal framework will focus on strengthening revenue administration, broadening the own-source revenue base, controlling non-priority recurrent expenditure and improving budget execution. Particular attention will be given to managing the wage bill, addressing verified pending bills and preventing the accumulation of new expenditure arrears. These measures will help create fiscal space for development spending while ensuring that essential services are maintained.

171. The FY 2027/28 and medium-term budget will be guided by the available resource envelope, the sector expenditure ceilings and the priorities outlined in the County Integrated Development Plan III (CIDP III) for 2023–2027. Given the limited fiscal space, the County will prioritise high-impact programmes, completion of ongoing projects and interventions that promote economic growth, employment creation, improved livelihoods and access to essential services.

Fiscal Planning and Budget Preparation Process

172. The 2026 CBROP provides the basis for preparing the 2027 County Fiscal Strategy Paper (CFSP) and the FY 2027/28 and medium-term budget. The CFSP will set out the County's medium-term fiscal policy direction, updated resource projections, expenditure priorities and departmental ceilings, taking into account the previous financial year's budget outturn, emerging fiscal challenges and the County'sdevelopment objectives.

173. The preparation of the FY 2027/28 budget will follow the approved County Budget Calendar and the timelines prescribed under the Public Finance Management Act, 2012, and applicable regulations. The process will involve preparation of departmental budget proposals, consultations with Sector Working Groups, public participation, formulation of the 2027 CFSP and preparation of the annual budget estimates and supporting legislation for consideration by the County Assembly.

174. In view of the constrained resource envelope, the County will continue to apply Zero-Based Budgeting (ZBB) principles to strengthen expenditure prioritisation and accountability. Departments and agencies will be required to critically review existing and proposed programmes, projects and activities, justify their funding requirements and demonstrate their contribution to the County's development priorities. Priority will be given to essential service delivery, completion of ongoing projects, settlement of verified pending bills and interventions with clear and measurable outcomes.

175. Sector Working Groups will be expected to align their proposals with approved expenditure ceilings, eliminate wasteful and non-priority expenditure, and direct resources towards interventions that generate the greatest public benefit. Departments must also ensure that proposed projects are adequately planned, costed

and supported by realistic implementation schedules to minimise stalled projects and improve budget absorption.

176. The next steps will therefore focus on finalising the medium-term resource projections, reviewing departmental submissions, strengthening public participation and ensuring that the 2027 CFSP and subsequent budget estimates reflect the County's priorities and fiscal capacity. Strict adherence to the approved budget calendar, expenditure ceilings and financial management requirements will be essential to achieving a credible, realistic and implementable budget that supports sustainable development and improved service delivery in Bungoma County.

ANNEXES

Annex 1: Indicative Department Ceilings

Name of Sector	RECURRENT	DEVELOPMENT	TOTAL
Agriculture, Livestock, Fisheries, Irrigation and Cooperative Development	54,366,571	439,065,655	493,432,226
Tourism and Environment	383,439,774	358,326,569	741,766,343
Water and Natural Resources	50,315,674	10,500,000	60,815,674
Roads and Public Works	37,030,716	284,731,594	321,762,310
Education and Vocational training	65,495,953	10,000,000	75,495,953
Health	230,200,407	422,963,801	653,164,208
Hospital Facilities	1,109,823,524	250,000,000	1,359,823,524
Sanitation	1,368,943	0	1,368,943
Trade	27,318,243	11,362,444	38,680,687
Trade Loan	10,000,000		10,000,000
Energy	16,449,987	9,797,679	26,247,666
Industrialization	31,615,620	40,000,000	71,615,620
Lands, Urban and Physical Planning	26,820,312	14,594,170	41,414,482
Housing	67,126,098	391,758,177	458,884,275
Bungoma Municipality	64,248,371	57,392,027	121,640,398
Kimilili Municipality	60,340,318	47,095,957	107,436,275
Gender and Culture	46,276,524	8,209,390	54,485,914
Women Fund	5,000,000		5,000,000
Disability Fund	5,000,000		5,000,000
Youth and Sports	50,492,241	7,345,790	57,838,031
Youth Fund	10,000,000		10,000,000
Finance and Economic Planning	299,342,747	316,185,074	615,527,821
County Public Service Board	45,686,784	0	45,686,784
Governor's Office	182,991,630	0	182,991,630
Office of the Deputy Governor	45,408,450	0	45,408,450
Public Administration	503,495,597	352,500,000	855,995,597
Sub-County Administration	13,472,553	0	13,472,553
Office of the County Secretary	6,947,691,032	0	6,947,691,032
County Assembly	966,961,439	100,000,000	1,066,961,439
Trade payables	0	915,000,000	915,000,000
Ward Based Projects		900,000,000	900,000,000
Total	**11,357,779,508**	**4,946,828,327**	**16,304,607,835**
Component percentage	70%	30%	100%

Annex 2: BUDGET CALENDAR FOR THE FY 2027/28 AND THE MEDIUM-TERM BUDGET

Activity	Responsibility	Timeline
I. Develop and Issue FY 2027/28 Budget Preparation Guidelines	County Treasury	30-Jul-26
2. Launch of the FY 2027/28 and the Medium-Term Budget Process	County Treasury	22-Jul-26
3**. Programme Performance & Strategic Reviews**	Sector Working Groups	
3.1 Review and Update of Strategic Plans	Sector Working Groups	3-Aug-26
3.2 Review of Programme Outputs and Outcomes	Sector Working Groups	3-Aug-26
3.3 Review of Expenditure for the Period 2023/24 - 2025/26	Sector Working Groups	3-Aug-26
3.4 Review and Approval of Projects for FY2027/28	Sector Working Groups	3-Aug-26
3.5 Progress Report on CIDP Implementation	Sector Working Groups	8- Aug-26
4.Preparation of Annual Development Plans	Sector Working Groups	
4.1 Convene sector working groups	County Treasury	10-Aug-26
4.2 Submission of draft ADP document	SWGs	12-Aug-26
4.3Compilation/ consolidation of the sector documents	County Treasury	13-Aug-26
4.4 Draft Annual development plan report	County Treasury	13-Aug-26
4.5 Consultative meeting on draft ADP Report	Sector Working Group	14-Aug-26
4.6 Submission of draft annual development plan to Cabinet	County Treasury	17-Aug-26
4.7Submission of annual development plan to the County Assembly	County Treasury	18-Aug-26
5.Submission of Baseline Information	CDAs	20-Aug-26
6. Development of County Budget Review Outlook Paper	Sector Working Groups	24-Aug-26
6.1 Estimation of Resource Envelope	County Treasury	24-Aug-26
6.2 Determination of Policy Priorities	County Treasury	24-Aug-26
6.3 Preliminary Resource Allocation to Sectors	County Treasury	24-Aug-26
6.4 Convene Sector Working Groups	County Treasury	25-Aug-26
6.4 Draft 2026 County Budget Review and Outlook Paper (2026 CBROP)	County Treasury	31-Aug -26
6.5 Submission of CBROP to the Cabinet	County Treasury	7-Sep-26
6.6 Approval of 2026 CBROP by the Cabinet	County Treasury	10-Sep-26
6.7 Submission of Approved 2026 CBROP to Assembly	County Treasury	17-sep-26
7.Preparation of MTEF budget proposals	**CDAs**	
7.1 Draft Sector documents	Sector Working Group	21-Sep-26
7.2 Submission of Reports to Treasury	Sector Working Group	1-Oct-26
7.3 Compilation/ consolidation of the sector documents	Budget office	2-Oct-26
7.4 Budget technical team review of the draft MTEF report	County Treasury	5-Oct-26
7.5 Convene Public Participation	County Treasury	12-Oct-26
7.6 Review and incorporation of Stakeholder inputs in the sector budget	County Treasury	15-Oct-26
7.7proposals and report writing	County Treasury	15-Oct-26
7.8 Submission of Reports to Treasury	Budget Office	21-Oct-26
8. Draft Fiscal Strategy Paper	**CDAs**	
8.1 Draft CFSP (2027)	County Treasury	26-Oct-26
8.2Technical review and finalization of the CFSP	County Treasury	22-Oct-26
8.3 Convene Public Participation	“	2-Nov-26
8.4 Submission of CFSP to cabinet for approval	County Treasury	16-Nov-26
8.5 Submission of CFSP to County Assembly for approval	County Treasury	20-Nov-26
8.6Approval of CFSP	County Assembly	4 -Dec-26
8.7Submission of the Debt Management Strategy Paper	County Treasury	20-Nov-26
9. Preparation and Approval of Final CDAs Budgets		
9.1 Develop and Issue Final Guidelines on Preparation of 2027/28 MTEF Budget	County Treasury	1-Dec-26
9.2 Submission of Budget Proposals to the County Treasury	CDAs	18-Dec-26
9.3 Consolidation of the Draft Budget Estimates	CDAs	21-Dec-26
9.4Consultative meeting on draft Budget Estimates Report	Sector Working Group	4-Jan-27

Activity	Responsibility	Timeline
9.5 Convene Public Participation	Budget Office	13-Jan-27
9.6 Submission of draft budget estimates to the Cabinet	County Treasury	20-Jan-27
9.7 Submission of Draft Budget Estimates to County Assembly	County Budget Office	27-Jan-27
9.8 Review of Draft Budget Estimates with the County Assembly	Budget team/ Committee	15-Feb-27
9.9 Report on Draft Budget Estimates from County Assembly	Budget team/ Committee	22-Feb-27
10.0 Consolidation of the Final Budget Estimates and report writing with the County Assembly	Budget team/ Committee	2-Mar-27
10.1 Submission of Appropriation Bill to County Assembly	County Budget Office	10-Mar-27
11. Budget Statement	**County Assembly**	**15-Mar-27**
12. Consideration and Passage of Appropriation Bill	**County Assembly**	**30-Mar-27**
12.1 Gazettement and publishing of the approved budget	County Treasury	30-April-27
12.2 Posting and uploading of the approved budget into the IFMIS - plan to budget module	County Treasury	30-June-27
13. Finance Bill		
13.1 Convene sector working groups	County Treasury	16-Nov-26
13.2 Draft Finance Bill report	County Treasury	1-Dec-27
13.3 Consultative meeting on draft Finance Bill Report	County Sector Working Group	5-Jan-27
13.4 Convene public participation	County Treasury	13-Jan -27
13.5Submission of draft finance bill to cabinet	County Treasury	27-Jan-27
13.6 Approval of finance bill by county assembly	County Assembly	30-March-27

Annex 3: Summary of Expenditure By Programmes (Kshs.)

Programme	Budget Estimates			Budget Estimates			Allocations			Projections					
Sub Programme	FY 2025/26			FY 2026/27			FY 2027/28			FY 2028/29			FY 2029/30		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Sector: Agriculture and Irrigation															
Programme 1: General Administration, Planning and Support Services															
S.P 1.1 Administrative and Support Services	43,056,283	0	43,056,283	26,566,258	0	26,566,258	22,149,180	23,256,639	45,405,819	23,256,639	24,419,471	47,676,110	24,419,471	25,640,444	50,059,915
S.P 1.2 Human Resource Management and Development.	0	0	0	0	0	0	-	-	0	-	-	-	-	-	-
S.P 1.3 Policy, Legal and Regulatory Framework	912,057	0	912,057	957,660	0	957,660	1,005,543	1,055,820	2,061,363	1,055,820	1,108,611	2,164,431	1,108,611	1,164,042	2,272,653
S.P 1.4 Planning and financial Management	2,814,440	0	2,814,440	2,955,162	0	2,955,162	3,102,920	3,258,066	6,360,986	3,258,066	3,420,969	6,679,036	3,420,969	3,592,018	7,012,987
S.P 1.5 Sector Coordination	1,183,875	0	1,183,875	1,243,069	0	1,243,069	1,305,222	1,370,483	2,675,705	1,370,483	1,439,007	2,809,490	1,439,007	1,510,958	2,949,965
S.P 1.6 Leadership and Governance	0	0	0	0	0	0	-	-	0	-	-	-	-	-	-
S.P 1.7 Sub- County Administrative Costs	1,506,750	0	1,506,750	1,582,088	0	1,582,088	1,661,192	1,744,252	3,405,444	1,744,252	1,831,464	3,575,716	1,831,464	1,923,037	3,754,502
Sub Total	**49,473,405**	**0**	**49,473,405**	**33,304,237**	**0**	**33,304,237**	**29,224,057**	**30,685,260**	**59,909,317**	**30,685,260**	**32,219,523**	**62,904,783**	**32,219,523**	**33,830,499**	**66,050,022**
Programme 2: Land and Crop Development and Management															
S.P 2.1 Agricultural extension and training services	4,407,500	0	4,407,500	4,740,750	7,054,760	11,795,510	4,977,787	5,226,676	10,204,463	5,226,676	5,488,010	10,714,687	5,488,010	5,762,411	11,250,421
S.P 2.2 Crop production and productivity	0	184,500,000	184,500,000	0	193,725,000	193,725,000	-	-	0	-	-	-	-	-	-
SP 2.3 Soil rehabilitation, protection and conservation	0	0	0	0	0	0	-	-	0	-	-	-	-	-	-
SP 2. 4 Value addition and Agro processing	0	0	0	0	0	0	-	-	0	-	-	-	-	-	-
SP 2.5 Agri nutrition and food utilization	0	0	0	0	0	0	-	-	0	-	-	-	-	-	-
SP 2.6 Irrigation Extension and training	512,500	0	512,500	551,250	0	551,250	578,813	607,753	1,186,566	607,753	638,141	1,245,894	638,141	670,048	1,308,189
SP 2.7 Irrigation infrastructure development and agricultural water storage	0	0	0	2,205,000	0	2,205,000	2,315,250	2,431,013	4,746,263	2,431,013	2,552,564	4,983,576	2,552,563	2,680,192	5,232,755
Sub Total	**4,920,000**	**184,500,000**	**189,420,000**	**7,497,000**	**200,779,760**	**208,276,760**	**7,871,850**	**8,265,442**	**16,137,292**	**8,265,442**	**8,678,715**	**16,944,157**	**8,678,714**	**9,112,650**	**17,791,364**
Programme 3: Livestock development and management															

Programme	Budget Estimates			Budget Estimates			Allocations			Projections					
Sub Programme	**FY 2025/26**			**FY 2026/27**			**FY 2027/28**			FY 2028/29			FY 2029/30		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
SP 3.1 Livestock production extension, Training and Information Services	1,435,000	3,075,000	4,510,000	1,506,750	3,228,750	4,735,500	1,582,088	3,390,188	4,972,275	1,661,192	3,559,697	5,220,889	1,744,251	3,737,682	5,481,933
SP 3.2 Value addition and processing	1,537,500	6,166,063	7,703,563	1,614,375	6,457,500	8,071,875	1,695,094	6,780,375	8,475,469	1,779,848	7,119,394	8,899,242	1,868,841	7,475,363	9,344,204
SP 3.3 Livestock production value chain development (Dairy, Poultry, Honey & Rabbit value chains)	512,500	0	512,500	538,125	0	538,125	565,031	-	565,031	593,283	-	593,283	622,947	-	622,947
SP 3.1 Disease and Vector Control	0	2,152,500	2,152,500	0	2,260,125	2,260,125	-	2,373,132	2,373,132	-	2,491,789	2,491,789	-	2,616,378	2,616,378
SP 3.2 Food Safety And Quality Control	0	3,075,000	3,075,000	0	3,228,750	3,228,750	-	3,390,188	3,390,188	-	3,559,697	3,559,697	-	3,737,682	3,737,682
SP 3.6 Leather development	0	0	0	0	0	0	-	-	0	-	-	-	-	-	-
SP 3.3 Veterinary Extension Services	0	0	0	0	3,774,304	3,774,304	-	3,963,019	3,963,019	-	4,161,170	4,161,170	-	4,369,228	4,369,228
SP 3.4 Breeding and AI Subsidy programme	0	2,050,000	2,050,000	0	2,152,500	2,152,500	-	2,260,125	2,260,125	-	2,373,131	2,373,131	-	2,491,788	2,491,788
Kenya Livestock Commercialization Project (KeLCoP	0	34,500,000	34,500,000	0	33,500,000	33,500,000	-	33,500,000	33,500,000	-	35,175,000	35,175,000	-	36,933,750	36,933,750
Sub Total	**3,485,000**	**51,018,563**	**54,503,563**	**3,659,250**	**54,601,929**	**58,261,179**	**3,842,213**	**55,657,026**	**59,499,239**	**4,034,323**	**58,439,877**	**62,474,200**	**4,236,039**	**61,361,871**	**65,597,910**
Programme 4: Fisheries development and management															
SP 4.1 Fisheries extension service and training	2,100,000	0	2,100,000	2,205,000	0	2,205,000	2,315,250	-	2,315,250	2,431,013	-	2,431,013	2,552,563	-	2,552,563
SP 4.2 Fisheries product value-chain development	1,050,000	0	1,050,000	1,102,500	0	1,102,500	1,157,625	-	1,157,625	1,215,506	-	1,215,506	1,276,282	-	1,276,282
SP 4.3 Dam fishery development	0	0	0	0	0	0	-	-	0	-	-	-	-	-	-
SP 4.4 Fish inspection and quality assurance	2,100,000	0	2,100,000	2,205,000	0	2,205,000	2,315,250	-	2,315,250	2,431,013	-	2,431,013	2,552,563	-	2,552,563
SP 4.5 Information and Data management	0	0	0	0	0	0	-	-	0	-	-	-	-	-	-
Sub Total	**5,250,000**	**0**	**5,250,000**	**5,512,500**	**0**	**5,512,500**	**5,788,125**	**-**	**5,788,125**	**6,077,531**	**0**	**6,077,531**	**6,381,408**	**0**	**6,381,408**
Programme 5: Cooperatives Development and Management															
SP 5.1 Cooperatives extension service and training (Co-operative Governance (Training))	2,205,000	2,008,166	4,213,166	2,315,250	2,108,574.30	4,423,824	2,431,013	2,214,003	4,645,016	2,552,563	2,324,703	4,877,266	2,680,191	2,440,938	5,121,130
SP 5.2 Cooperatives Audit Services	0	6,300,000	6,300,000	0	6,615,000	6,615,000	-	6,945,750	6,945,750	-	7,293,038	7,293,038	-	7,657,689	7,657,689

Programme	Budget Estimates			Budget Estimates			Allocations			Projections					
Sub Programme	FY 2025/26			FY 2026/27			FY 2027/28			FY 2028/29			FY 2029/30		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
SP 5.3 Production, Agro processing, value addition & Marketing (Input and Infrastructural Support to Cooperatives)	0	0	0	0	0	0	-	-	0	-	-	-	-	-	-
Sub Total	**2,205,000**	**8,308,166**	**10,513,166**	**2,315,250**	**8,723,574**	**11,038,824**	**2,431,013**	**9,159,753**	**11,590,766**	**2,552,563**	**9,617,741**	**12,170,304**	**2,680,191**	**10,098,628**	**12,778,819**
Programme 6: Institutional Development and Management															
SP 6.1 Mabanga ATC Administration management services	2,100,000	0	2,100,000	2,205,000	0	2,205,000	2,315,250	-	2,315,250	2,431,013	-	2,431,013	2,552,563	-	2,552,563
SP 6.2 Agricultural Enterprise Development (ATC)	1,575,000	0	1,575,000	1,653,750	0	1,653,750	1,736,438	-	1,736,438	1,823,259	-	1,823,259	1,914,422	-	1,914,422
SP 6.3 Infrastructural development (ATC)	1,050,000	0	1,050,000	1,102,500	0	1,102,500	1,157,625	-	1,157,625	1,215,506	-	1,215,506	1,276,282	-	1,276,282
SP 6.4 Agricultural mechanization extension	0	0	0	0	0	0	-	-	0	-	-	-	-	-	-
SP 6.4 Tractor hire services	0	0	0	0	0	0	-	-	0	-	-	-	-	-	-
SP 6.6 General administrative services (CFF)	0	0	0	0	0	0	-	-	0	-	-	-	-	-	-
SP 6.7 Technology transfer (CFF)	0	0	0	0	0	0	-	-	0	-	-	-	-	-	-
SP 6.5 Operational development (CFF)	0	0	0	0	0	0	-	-	0	-	-	-	-	-	-
SP 6.9 Infrastructural development (CFF)	0	0	0	0	0	0	-	10,000,000	10,000,000	-	10,500,000	10,500,000	-	11,025,000	11,025,000
Sub Total	**4,725,000**	**0**	**4,725,000**	**4,961,250**	**0**	**4,961,250**	**5,209,313**	**10,000,000**	**15,209,313**	**5,469,778**	**10,500,000**	**15,969,778**	**5,743,267**	**11,025,000**	**16,768,267**
Grants & Ward Based															
National Agriculture and Rural Inclusive Growth Project (NARIGP)	0	0	-	0	0	0	-	209,379,253	209,379,253	-	219,848,216	219,848,216	-	230,840,627	230,840,627
NAVCDP	0	151,515,152	151,515,152	0	105,000,000	105,000,000	-	105,000,000	105,000,000	-	110,250,000	110,250,000	-	115,762,500	115,762,500
Agriculture Sector Development Support Programme II (ASDSP II)	0	0	-	0	0	0	-	-	-	-	-	-	-	-	-
Kenya Agricultural Business Development Project (KABDP)			-		10,918,919	10,918,919	-	10,918,919	10,918,919	-	11,464,865	11,464,865	-	12,038,108	12,038,108
Trade payables	0	2424980	2,424,980	0	22,720,014	22,720,014	-	-	-	-	-	-	-	-	-
Ward Based Projects	0	137,250,000	137,250,000	0	131,294,000	131,294,000	-	-	-	-	-	-	-	-	-
Sub Total	**0**	**291,190,132**	**291,190,132**	**0**	**269,932,933**	**269,932,933**	**-**	**325,298,172**	**325,298,172**	**-**	**341,563,081**	**341,563,081**	**-**	**358,641,235**	**358,641,235**

Programme	Budget Estimates			Budget Estimates			Allocations			Projections					
Sub Programme	FY 2025/26			FY 2026/27			FY 2027/28			FY 2028/29			FY 2029/30		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Totals	70,058,405	535,016,861	605,075,266	57,249,487	534,038,196	591,287,683	54,366,569	439,065,654	493,432,223	57,084,898	461,018,936	518,103,834	59,939,142	484,069,883	544,009,026
ENVIRONMENT, TOURISM AND CLIMATE CHANGE															
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme 1: General Administration Planning and support Services															
SP 1.1 Human Resources Management	0	0	0	0	0	0	-	-	0	-	-	-	-	-	-
SP 1.2 Policy and Legal Framework formulation	8,447,838	0	8,447,838	8,870,230	0	8,870,230	9,313,742	-	9,313,742	9,779,429	-	9,779,429	10,268,400	-	10,268,400
SP 1.3 Planning and support services	4,988,669	0	4,988,669	18,020,538	0	18,020,538	22,227,027	-	22,227,027	23,338,378	-	23,338,378	24,505,297	-	24,505,297
Sub Total	13,436,507	0	13,436,507	26,890,768	0	26,890,768	31,540,768	-	31,540,768	33,117,807	0	33,117,807	34,773,697	0	34,773,697
Programme 2: Protection and conservation of the environment															
SP 2.1 Dumpsite Management	0	0	-	0	0	-	-	-	0	-	-	-	-	-	-
SP 2.2 Waste management and control	350,836,825		350,836,825	340,899,006.00	0	340,899,006	340,899,006	-	340,899,006	357,943,956	-	357,943,956	375,841,154	-	375,841,154
Sub Total	350,836,825	0	350,836,825	340,899,006	0	340,899,006	340,899,006	-	340,899,006	357,943,956	0	357,943,956	375,841,154	0	375,841,154
Programme 3: climate change coordination and management															
SP 3.1 Climate change resilience investment grant	0	153,488,888	153,488,888	0	308,326,569	308,326,569	-	308,326,569	308,326,569	-	323,742,897	323,742,897	-	339,930,042	339,930,042
SP 3.2 Climate change fund	0	91,000,000	91,000,000	0	91,000,000	91,000,000	11,000,000	50,000,000	61,000,000	11,550,000	52,500,000	64,050,000	12,127,500	55,125,000	67,252,500
SP 3.3 Climate change institutional support grant	11,000,000	0	11,000,000	0	0	0	-	-	0	-	-	-	-	-	-
Sub Total	11,000,000	244,488,888	255,488,888	0	399,326,569	399,326,569	11,000,000	358,326,569	369,326,569	11,550,000	376,242,897	387,792,897	12,127,500	395,055,042	407,182,542
Programme 4: Tourism product promotion, marketing and branding															
SP 4.1 County Tourism, art and cultural festival	0	0	0	0	0	0	-	-	0	-	-	-	-	-	-
SP 4.2 Infrastructure development	0	0	0	0	5,000,000	5,000,000	-	-	-	-	-	-	-	-	-
Trade payables	0	0	0	0	0	0	-	-	0	-	-	-	-	-	-
Sub Total	0	0	0	0	0	0	-	-	0	-	-	-	-	-	-
Total Tourism	375,273,332	244,488,888	619,762,220	367,789,774	404,326,569	772,116,343	383,439,774	358,326,569	741,766,343	402,611,763	376,242,897	778,854,661	422,742,351	395,055,042	817,797,394
WATER AND NATURAL RESOURCES															

Programme	Budget Estimates			Budget Estimates			Allocations			Projections					
Sub Programme	**FY 2025/26**			**FY 2026/27**			**FY 2027/28**			FY 2028/29			FY 2029/30		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
	FY 2025/26			**FY 2026/27**			**FY 2027/28**								
Programme	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Programme 1: General Administration Planning and support Services															
SP 1.1 Human Resources Management	0	0	0	0	0	0	-	-	0	-	-	-	-	-	-
SP 1.2 Planning and support services	60,315,674	0	60,315,674	49,026,674	0	49,026,674	50,315,674	-	50,315,674	52,831,458	-	52,831,458	55,473,031	-	55,473,031
Sub Total	**60,315,674**	**0**	**60,315,674**	**49,026,674**	**0**	**49,026,674**	**50,315,674**	**-**	**50,315,674**	**52,831,458**	**0**	**52,831,458**	**55,473,031**	**0**	**55,473,031**
Programme 2: Water and Sanitation development and management															
SP 2.1 Rig Policy	-	-	-	**0**	**0**	-	**-**	**-**	**0**	-	-	-	-	-	-
SP 2.2 Borehole development	-	33,392,019	33,392,019	**0**	10,196,009	10,196,009	**-**	10,500,000	10,500,000	-	11,025,000	11,025,000	-	11,576,250	11,576,250
SP 2.3 Trade payables	-	20,576,781	20,576,781	**0**	38,274,192	38,274,192	**-**	-	-	-	-	-	-	-	-
SP 2.4 KOICA	-	500,000,000	500,000,000	**0**	500,000,000	500,000,000	**-**	-	-	-	-	-	-	-	-
SP 2.5 Ward based projects	-	189,450,000	189,450,000	**0**	119,989,000	119,989,000	**-**	-	-	-	-	-	-	-	-
Sub Total	**-**	**743,418,800**	**743,418,800**	**0**	**668,459,201**	**668,459,201**	**-**	**10,500,000**	**10500000**	**0**	**11025000**	**11025000**	**0**	**11576250**	**11576250**
Total Water	**60,315,674**	**743,418,800**	**803,734,474**	**49,026,674**	**668,459,201**	**717,485,875**	**50,315,674**	**10,500,000**	**60,815,674**	**52,831,458**	**11,025,000**	**63,856,458**	**55,473,031**	**11,576,250**	**67,049,281**
Total Tourism and Water	**435,589,006**	**987,907,688**	**1,423,496,694**	**416,816,448**	**1,072,785,770**	**1,489,602,218**	**433,755,448**	**368,826,569**	**802,582,017**	**455,443,221**	**387,267,897**	**842,711,118**	**478,215,382**	**406,631,292**	**884,846,674**
Education															
Programmes	**2025/2026**			**2026/2027**			**2027/2028**			FY 2028/29			FY 2028/29		
	current	**capital**	**total**	**Current**	**capital**	**total**	**Current**	**capital**	**total**	**Current**	**capital**	**total**	**Current**	**capital**	**total**
Programme 1: General Administration Planning and Support Services															
SP 1.1 Salaries and allowances	0.00	0	0.00	0.00	0	0.00	-	-	0.00	-	-	-	-	-	-
SP 1.2 Policy formulation	0	0	0.00	0	0	0.00	-	-	0.00	-	-	-	-	-	-
SP 1.3 Administration and support services	19,728,953.43	0	19,728,953.43	14,127,753.10	0	14,127,753.10	13,238,196	-	13,238,195.76	13,900,106	-	13,900,106	14,595,111	-	14,595,111
Sp4: Capacity building and stakeholders forum	0	0	0.00	0	0	0.00	-	-	0.00	-	-	-	-	-	-
Sp5: Planning and financial management	0	0	0.00	0	0	0.00	-	-	0.00	-	-	-	-	-	-
SP6: Purchase of motor vehicle	0	0	0.00	0	0	0.00	-	-	0.00	-	-	-	-	-	-
SP7: Pre feasibility studies	0	0	0.00	0	0	0.00	-	-	0.00	-	-	-	-	-	-
SP8: Good Governance	0	0	0.00	0	0	0.00	-	-	0.00	-	-	-	-	-	-
SP9: Trade payables	0	27,311,784.0000	27,311,784.00	0	27,543,462	27,543,462.00	-		0.00	-	-	-	-	-	-

Programme	Budget Estimates			Budget Estimates			Allocations			Projections					
Sub Programme	FY 2025/26			FY 2026/27			FY 2027/28			FY 2028/29			FY 2029/30		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Total	19,728,953	27,311,784	47,040,737	14,127,753	27,543,462	41,671,215	13,238,196	-	13,238,196	13,900,106	0	13,900,106	14,595,111	0	14,595,111
Programme 2: Early Childhood Development Education															
Sp 2.1 Quality Assurance and Standards	0	0	0	0	0	0	-	-	0	-	-	-	-	-	-
Sp 2.2 Curriculum	0	0	0	0	0	0	-	-	0	-	-	-	-	-	-
Sp 2.3 learning materials	0	0	0	-	0	0	-	-	0	-	-	-	-	-	-
SP 2.4 Monitoring and evaluation	0	0	0	0	0	0	-	-	0	-	-	-	-	-	-
SP 2.5 Infrastructure development	0	0	0	0	-	-	-	10,000,000	10,000,000	-	10,500,000	10,500,000	-	11,025,000	11,025,000
Sub total	-	-	-	-	-	-	-	10,000,000	10,000,000	-	10,500,000	10,500,000	-	11,025,000	11,025,000
Programme 3: Education Support Programme															
Sp 3.1 Education support and bursary scheme	0	0	0	270,000,000	0	270,000,000	-	-	0	-	-	-	-	-	-
Sp 3.2 VTC Capitation	25,000,000	0	25,000,000	20,000,000		20,000,000	20,000,000	-	20,000,000	21,000,000	-	21,000,000	22,050,000	-	22,050,000
Sp 3.3 VTC infrastructure development	0	10,750,000	10,750,000	0	-	0	-	-	0	-	-	-	-	-	-
Sp 3.4 School Feeding Programme	40,000,000	-	40,000,000	20,000,000	0	20,000,000	25,000,000	-	25,000,000	26,250,000	-	26,250,000	27,562,500	-	27,562,500
Sp 3.5 Ward Based Projects	0	127,530,000	127,530,000	0	83,871,050	83,871,050	-	-	0	-	-	-	-	-	-
Sub total	65,000,000	138,280,000	203,280,000	310,000,000	83,871,050	393,871,050	45,000,000	-	45,000,000	47,250,000	0	47,250,000	49,612,500	0	49,612,500
Total	84,728,953	165,591,784	250,320,737	324,127,753	111,414,512	435,542,265	58,238,196	10,000,000	68,238,196	61,150,106	10,500,000	71,650,106	64,207,611	11,025,000	75,232,611
VOCATIONAL TRAINING															
Sub-programme				Projection FY 2026/27			Projection FY 2027/28			Projection FY 2028/29			Projection FY 2028/29		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme 4: VTC General administration Planning and Policy Formulation															
SP 4.1 Policy formulation	0	0	0	0	0	0	-	-	0	0	0	0	0	0	0
SP 4.2 Administration and support services	8,925,000	0	8925000	6,912,150	0	6912150	7,257,758	-	7,257,758	7,620,645	-	7,620,645	8,001,678	-	8,001,678
Total Programme 4	8,925,000	0	8,925,000	6,912,150	0	6,912,150	7,257,758	-	7,257,758	7,620,645	0	7,620,645	8,001,678	0	8,001,678
Programme 5: Training and Skill Development															
Sp 5.1 Tuition support grant	0	0	-	0	0	-	-	-	0	0	0	0	0	0	0
Sp 5.2 Tools and equipment for VTC	0	0	-	0	0	-	-	-	0	0	0	0	0	0	0
Sp3: Construction and Renovation of VTC Infrastructure	0	0	-	0	0	-	-	-	0	0	0	0	0	0	0

Programme	Budget Estimates			Budget Estimates			Allocations			Projections					
Sub Programme	FY 2025/26			FY 2026/27			FY 2027/28			FY 2028/29			FY 2029/30		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Sp 5.3 Quality assurance and standards	0	0	-	0	0	-	-	-	0	0	0	0	0	0	0
SP5: Joint Vocational Training Graduation	0	0	-	0	0	-	-	-	0	0	0	0	0	0	0
SP 5.4 Capacity building for VTC instructors	0	0	-	0	0	-	-	-	0	0	0	0	0	0	0
SP 5.5 Monitoring and Evaluation	0	0	-	0	0	-	-	-	0	0	0	0	0	0	0
Total Programme 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total VTC	**8,925,000**	**0**	**8,925,000**	**6,912,150**	**0**	**6,912,150**	**7,257,758**	**-**	**7,257,758**	**7,620,645**	**0**	**7,620,645**	**8,001,678**	**0**	**8,001,678**
Total Education & VTC	**93,653,953**	**165,591,784**	**259,245,737**	**331,039,903**	**111,414,512**	**442,454,415**	**65,495,953**	**10,000,000**	**75,495,953**	**68,770,751**	**10,500,000**	**79,270,751**	**72,209,288**	**11,025,000**	**83,234,288**
Lands and Physical Planning															
	2025/26			**2026/27**			**2027/28**			**2028/29**			**2028/29**		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Programme 1: General Administration, Planning and Support services															
SP 1.1 Human resource management	0.00	0	0.00	0.00	0	0.00	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SP 1.2 Administrative and support services	16,224,947.25	0	16,224,947.25	11,843,811.76	0	11,843,811.76	23,751,687	-	23,751,687.35	24,939,271.72	0.00	24,939,271.72	26,186,235.30	0.00	26,186,235.30
SP 1.3 Capacity Building	9,450,000.00	0	9,450,000.00	2,922,500.00	0	2,922,500.00	3,068,625	-	3,068,625.00	3,222,056.25	0.00	3,222,056.25	3,383,159.06	0.00	3,383,159.06
SP 1.4 Land Registration	0	0	0.00	0	0	0.00	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SP 1.5 Planning and Financial Management	2000000	0	2,000,000.00	0	0	0.00	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SP 1.6 Policy and legal framework	0	0	0.00	0	0	0.00	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub programme total	**27,674,947**	**0**	**27,674,947**	**14,766,312**	**0**	**14,766,312**	**26,820,312**	**-**	**26,820,312**	**28,161,328**	**0**	**28,161,328**	**29,569,394**	**0**	**29,569,394**
Programme 2: Land Development and Management															
SP 2.1 Physical and Land Use Plans	0	1,026,223.00	1,026,223.00	0	11,594,169	11,594,169.00	-	14,594,170	14,594,170.00	0.00	15,323,878.50	15,323,878.50	0.00	16,090,072.43	16,090,072.43
SP 2.2 Purchase of land for development	0	40,000,000.00	40,000,000.00	0	40,000,000	40,000,000.00	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SP 2.3 Ward Based Projects	0	25,065,000.00	25,065,000.00	0	11,349,000	11,349,000.00	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GIS Lab		30,000,000.00	30,000,000.00	0											
Supplier Credit and Other Infrastructure	0	0	0.00	0	47,427,471	47,427,471.00	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub Total	-	**96,091,223**	**96,091,223**	-	**110,370,640**	**110,370,640**	-	**14,594,170**	**14,594,170**	-	**15,323,879**	**15,323,879**	-	**16,090,072**	**16,090,072**
Total	**27,674,947**	**96,091,223**	**123,766,170**	**14,766,312**	**110,370,640**	**125,136,952**	**26,820,312**	**14,594,170**	**41,414,482**	**28,161,328**	**15,323,879**	**43,485,206**	**29,569,394**	**16,090,072**	**45,659,467**

Programme	Budget Estimates			Budget Estimates			Allocations			Projections					
Sub Programme	**FY 2025/26**			**FY 2026/27**			**FY 2027/28**			FY 2028/29			FY 2029/30		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
HOUSING															
	2025/26			**2026/27**			**2027/28**			**2028/29**			**2028/29**		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Programme 1 General Administration, Planning and Support services															
SP 1: salaries and emoluments	0	0	0	0	0	0	-	-	0	0	0	0	0	0	0
SP 2: Administrative Services	6,532,065	0	6,532,065	8,125,723	0	8,125,723	17,381,861	-	17,381,861	18,250,954	0	18,250,954	19,163,502	0	19,163,502
SP 4: Planning and Financial Management	525,000	0	525,000	551,250	0	551,250	578,813	-	578,813	607,753	0	607,753	638,141	0	638,141
SP 5: Policy and Legal Framework	2,871,133	0	2,871,133	3,014,690	0	3,014,690	3,165,425	-	3,165,425	3,323,696	0	3,323,696	3,489,881	0	3,489,881
Sub Total	**9,928,198**	**0**	**9,928,198**	**11,691,663**	**0**	**11,691,663**	**21,126,098**	**-**	**21,126,098**	**22,182,403**	**0**	**22,182,403**	**23,291,523**	**0**	**23,291,523**
Programme 2: Housing Development and Management															
SP 1: Housing Infrastructural Development	0	22,500,000.00	22,500,000	0	58,358,007	58,358,007	-	94,357,988	94,357,988	0	99,075,888	99,075,888	0	104,029,682	104,029,682
KISP CO Funding	0	0	0	47,000,000	0	47,000,000	28,500,000	-	28,500,000	29,925,000	0	29,925,000	31,421,250	0	31,421,250
KISIP Infrastructure grant-slum upgrading	18,500,000	297,400,190.00	315,900,190	17,500,000	297,400,170	314,900,170	17,500,000	297,400,190	314,900,190	18,375,000	312,270,200	330,645,200	19,293,750	327,883,709	347,177,459
Sub Total	**18,500,000**	**319,900,190**	**338,400,190**	**64,500,000**	**355,758,177**	**420,258,177**	**46,000,000**	**391,758,178**	**437,758,178**	**48,300,000**	**411,346,087**	**459,646,087**	**50,715,000**	**431,913,392**	**482,628,392**
Total	**28,428,198**	**319,900,190**	**348,328,388**	**76,191,663**	**355,758,177**	**431,949,840**	**67,126,098**	**391,758,178**	**458,884,277**	**70,482,403**	**411,346,087**	**481,828,491**	**74,006,523**	**431,913,392**	**505,919,915**
Bungoma Municipality															
Programme	2025/26			2026/27			2027/28			2028/29			2028/29		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme I: General Administration, Planning and Support services															
SP 1.1: Salaries and Personnel Emoluments	25,948,371	0	25,948,371	18,985,252	0	18,985,252	27,245,790	-	27,245,790	28,608,080	0	28,608,080	30,038,483	0	30,038,483
SP 1.2: Human Resource Capacity Development and Management	0	0	0	0	0	0	-	-	0	0	0	0	0	0	0
SP 1.3: General Administration and Support Services	0	0	0	24,095,613.0	0	24,095,613	6,301,260	-	6,301,260	6,616,323	0	6,616,323	6,947,139	0	6,947,139
SP 1.4: Planning and Financial Management	9,550,000	0	9,550,000	17,806,506	0	17,806,506	21,951,321	-	21,951,321	23,048,887	0	23,048,887	24,201,331	0	24,201,331
SP 1.5: Institutional Accountability, Leadership, Efficiency and Effectiveness	0	0	0	0	0	0	-	-	0	0	0	0	0	0	0

Programme	Budget Estimates			Budget Estimates			Allocations			Projections					
Sub Programme	FY 2025/26			FY 2026/27			FY 2027/28			FY 2028/29			FY 2029/30		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Sub total	**35,498,371**	**0**	**35,498,371**	**60,887,371**	**0**	**60,887,371**	**55,498,371**	**-**	**55,498,371**	**58,273,290**	**0**	**58,273,290**	**61,186,954**	**0**	**61,186,954**
Programme II: Urban Infrastructure Development and Management															
SP 2.1: Urban Transport and Infrastructure Development	8,750,000	55,065,924	63,815,924	8,750,000	55,065,924	63,815,924	8,750,000	55,065,924	63,815,924	9,187,500	57,819,220	67,006,720	9,646,875	60,710,181	70,357,056
Sub Total	**8,750,000**	**55,065,924**	**63,815,924**	**8,750,000**	**55,065,924**	**63,815,924**	**8,750,000**	**55,065,924**	**63,815,924**	**9,187,500**	**57,819,220**	**67,006,720**	**9,646,875**	**60,710,181**	**70,357,056**
Programme III: Urban Environment, Health, Culture and Human Social Services															
SP 3.1: Urban Waste Management and Sanitation Services	0	20,326,103	20,326,103	-		-	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SP 3.2: Urban greening and environment protection	0	0.00	-	-	-	-	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rehabilitation of storm water drainage at BCRH	0	0.00	-	-	17,326,103	17,326,103	-	2,326,103	2,326,103	-	2,442,408	2,442,408	-	2,564,529	2,564,529
Ward Based Projects	0	0	-	-	88,861,000	88,861,000	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub total	**-**	**20,326,103**	**20,326,103**	**-**	**106,187,103**	**106,187,103**	**-**	**2,326,103**	**2,326,103**	**-**	**2,442,408**	**2,442,408**	**-**	**2,564,529**	**2,564,529**
Total	**44,248,371.00**	**75,392,027.00**	**119,640,398.00**	**69,637,371.00**	**161,253,027.00**	**230,890,398.00**	**64,248,371**	**57,392,027**	**121,640,398.00**	**67,460,789.55**	**60,261,628.35**	**127,722,417.90**	**70,833,829.03**	**63,274,709.77**	**134,108,538.80**
Kimilili Municipality															
Programme/Sub Programme	2025/26			2026/27			2027/28			FY 2028/29			FY 2028/29		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme 1: Urban Governance															
SP1: General Adm planning and support services (Inclusive of salary)	16,859,126	0	16,859,126	35,013,742	0	35,013,742	32,605,066	-	32,605,066	34,235,319	0	34,235,319	35,947,085	0	35,947,085
SP2: Human resource	18,081,192	0	18,081,192	27,245,790	0	27,245,790	18,985,252	-	18,985,252	19,934,515	0	19,934,515	20,931,240	0	20,931,240
Sub Total	**34,940,318**	**0**	**34,940,318**	**62,259,532**	**0**	**62,259,532**	**51,590,318**	**-**	**51,590,318**	**54,169,834**	**0**	**54,169,834**	**56,878,326**	**0**	**56,878,326**
Programme 2: Urban Infrastructure Development and management															
Infrastructure. Housing and public works	8,750,000.00	45,368,215	54,118,215	8,750,000.00	45,368,215	54,118,215	8,750,000	45,368,215	54,118,215	9,187,500	47,636,626	56,824,126	9,646,875	50,018,457	59,665,332
Infrastructure and civil works	0	39,727,742	39,727,742	0	21,245,616	21,245,616	-	1,727,742	1,727,742	0	1,814,129	1,814,129	0	1,904,836	1,904,836
Other Infrastructure	0	2,000,000	2,000,000	0	98,940,000	98,940,000	-		0	0	0	0	0	0	0
Sub Total	**8,750,000**	**87,095,957**	**95,845,957**	**8,750,000**	**165,553,831**	**174,303,831**	**8,750,000**	**47,095,957**	**55,845,957**	**9,187,500**	**49,450,755**	**58,638,255**	**9,646,875**	**51,923,293**	**61,570,168**
Total Kimilili	**43,690,318**	**87,095,957**	**130,786,275**	**71,009,532**	**165,553,831**	**236,563,363**	**60,340,318**	**47,095,957**	**107,436,275**	**63,357,334**	**49,450,755**	**112,808,089**	**66,525,201**	**51,923,293**	**118,448,493**

Programme	Budget Estimates			Budget Estimates			Allocations			Projections					
Sub Programme	**FY 2025/26**			**FY 2026/27**			**FY 2027/28**			FY 2028/29			FY 2029/30		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Trade															
	2025/26			**2026/27**			**2027/28**			FY 2028/29			FY 2028/29		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Programme 1: General Administration and Support Services															
SP 1.1 Human Resource Development and Management	0	0	0	0	0	0	-	-	0	0	0	0	0	0	0
SP 1.2 Planning and Support Services	5,977,461	0	5,977,461	6,276,334	0	6,276,334	6,590,151	-	6,590,151	6,919,658	0	6,919,658	7,265,641	0	7,265,641
SP 1.3 Administrative Services	14,309,583	0	14,309,583	13,854,964	0	13,854,964	20,728,092	-	20,728,092	21,764,497	0	21,764,497	22,852,722	0	22,852,722
Total Programme	**20,287,044**	**0**	**20,287,044**	**20,131,298**	**0**	**20,131,298**	**27,318,243**	**-**	**27,318,243**	**28,684,155**	**0**	**28,684,155**	**30,118,363**	**0**	**30,118,363**
Programme 2: Trade and Enterprise Development															
SP 2.1 Business Loan	20,000,000	0.00	20,000,000	-		0	10,000,000	-	10,000,000	0	0	0	0	0	0
Total Programme	**20,000,000**	**-**	**20,000,000**	**-**	**-**	**-**	**10,000,000**	**-**	**10,000,000**	**-**	**-**	**-**	**-**	**-**	**-**
Programme 3: Market Infrastructure Development and Management															
SP 3.1 Market Infrastructure	0	0.00	0.00	0	57,839,645	57,839,645.00	-	11,362,444	11,362,444.00	0.00	11,930,566.20	11,930,566.20	0.00	12,527,094.51	12,527,094.51
SP 3.2 Ward Based Projects	0	81,590,000.00	81,590,000.00	0	48,921,950.00	48,921,950.00	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Trade payables	0	13,308,340	13,308,340.00	0	40,083,915.00	40,083,915.00	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Programme	-	**94,898,340**	**94,898,340**	-	**146,845,510**	**146,845,510**	-	**11,362,444**	**11,362,444**	-	**11,930,566**	**11,930,566**	-	**12,527,095**	**12,527,095**
Total Vote	**40,287,044**	**94,898,340**	**135,185,384**	**20,131,298**	**146,845,510**	**166,976,808**	**37,318,243**	**11,362,444**	**48,680,687**	**28,684,155**	**11,930,566**	**40,614,721**	**30,118,363**	**12,527,095**	**42,645,457**
Energy															
	2025/26			2026/27			2027/28			2028/29			2028/29		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Programme 1: General Administration and Support Services															
SP 1.1 Human Resource Development and Management	0	0	0	0	0	0	-	-	0	0	0	0	0	0	0
SP 1.2 Planning and Support Services			0	17,131,565	0	17,131,565	10,830,953	-	10,830,953	11,372,501	0	11,372,501	11,941,126	0	11,941,126
SP 1.3 Administrative Services	4,818,822	0	4,818,822	5,351,461	0	5,351,461	5,619,034	-	5,619,034	5,899,986	0	5,899,986	6,194,985	0	6,194,985
Sub Total	**4,818,822**	**0**	**4,818,822**	**22,483,026**	**0**	**22,483,026**	**16,449,987**	**-**	**16,449,987**	**17,272,487**	**0**	**17,272,487**	**18,136,111**	**0**	**18,136,111**
Programme 2: Energy Development and Management															
SP 2.1 Energy access	**17,600,000**	21,372,408.00	38,972,408	-	9,797,679.00	9,797,679	-	9,797,679	9,797,679	0	10,287,563	10,287,563	0	10,801,941	10,801,941

Programme	Budget Estimates			Budget Estimates			Allocations			Projections					
Sub Programme	**FY 2025/26**			**FY 2026/27**			**FY 2027/28**			FY 2028/29			FY 2029/30		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
SP 2.2 Infrastructure and Other Civil Works	**0**	48000000	48,000,000	0	0	0	-	-	0	0	0	0	0	0	0
SP 2.3. Supplier Credit	**0**	0	0	0	0	0	-	-	0	0	0	0	0	0	0
SP 2.3 REREC	**0**	45,000,000.00	45,000,000	0	0.00	0	-	-	0	0	0	0	0	0	0
Sub Total	**17,600,000**	**114,372,408**	**131,972,408**	**-**	**9,797,679**	**9,797,679**	**-**	**9,797,679**	**9,797,679**	**-**	**10,287,563**	**10,287,563**	**-**	**10,801,941**	**10,801,941**
Total Expenditure	**22,418,822**	**114,372,408**	**136,791,230**	**22,483,026**	**9,797,679**	**32,280,705**	**16,449,987**	**9,797,679**	**26,247,666**	**17,272,487**	**10,287,563**	**27,560,050**	**18,136,111**	**10,801,941**	**28,938,052**
Industry															
	2025/26			**2026/27**			**2027/28**			FY 2028/29			FY 2028/29		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Programme 1: General Administration and Support Services															
SP 1.1 Human Resource Development and Management	0	0	0	0	0	0	-	-	0	0	0	0	0	0	0
SP 1.2 Planning and Support Services	5,067,300	0	5,067,300	5,320,665	0	5,320,665	5,586,698	-	5,586,698	5,866,033	0	5,866,033	6,159,335	0	6,159,335
SP 1.3 Administrative Services	10,520,276	0	10,520,276	8,022,550	0	8,022,550	26,028,922	-	26,028,922	27,330,368	0	27,330,368	28,696,886	0	28,696,886
Total Programme	**15,587,576**	**0**	**15,587,576**	**13,343,215**	**0**	**13,343,215**	**31,615,620**	**-**	**31,615,620**	**33,196,401**	**0**	**33,196,401**	**34,856,221**	**0**	**34,856,221**
Programme 2: Industrial Investment and Development															
SP 2.1 Industrial Development	0	40,000,000	40,000,000	0	20,000,000	20,000,000	-	40,000,000	40,000,000	0	42,000,000	42,000,000	0	44,100,000	44,100,000
AIG Industrial Grant		133,368,420	133,368,420			0	-	-	0	0	0	0	0	0	0
Total Programme	**-**	**173,368,420**	**173,368,420**	**-**	**20,000,000**	**20,000,000**	**-**	**40,000,000**	**40,000,000**	**-**	**42,000,000**	**42,000,000**	**-**	**44,100,000**	**44,100,000**
Total Industry	**15,587,576**	**173,368,420**	**188,955,996**	**13,343,215**	**20,000,000**	**33,343,215**	**31,615,620**	**40,000,000**	**71,615,620**	**33,196,401**	**42,000,000**	**75,196,401**	**34,856,221**	**44,100,000**	**78,956,221**
Grand Total	**78,293,442**	**382,639,168**	**460,932,610**	**55,957,539**	**176,643,189**	**232,600,728**	**85,383,850**	**61,160,123**	**146,543,973**	**79,153,042**	**64,218,129**	**143,371,172**	**83,110,695**	**67,429,036**	**150,539,730**
Roads and Public Works															
Sub-Programmes	**2025/26**			**2026/27**			**2027/28**			FY 2028/29			FY 2028/29		
	current	**capital**	**total**	**current**	**capital**	**total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Programme 1: General Administration, Planning, and Support Services															
SP 1.1 Capacity Development and Motivation	0	0	0	0	0	0	-	-	0	0	0	0	0	0	0
SP 1.2 Administration Services	45,759,393	0	45,759,393	37,675,716	0	37,675,716	37,030,716	-	37,030,716	38,882,252	0	38,882,252	40,826,364	0	40,826,364

Programme	Budget Estimates			Budget Estimates			Allocations			Projections					
Sub Programme	**FY 2025/26**			**FY 2026/27**			**FY 2027/28**			FY 2028/29			FY 2029/30		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
SP 1.3 Financial Services, Planning and Stewardship	0	0	0	0	0	0	-	-	0	0	0	0	0	0	0
Total Programme 1	**45,759,393**	**0**	**45,759,393**	**37,675,716**	**0**	**37,675,716**	**37,030,716**	**-**	**37,030,716**	**38,882,252**	**0**	**38,882,252**	**40,826,364**	**0**	**40,826,364**
Programme 2: Transport Infrastructure Development and Management															
SP 2.1 Construction of Roads Bridges and Drainage Works	0	229,972,622	229,972,622	0	23,740,439	23,740,439	-	89,676,595	89,676,595	0	94,160,425	94,160,425	0	98,868,446	98,868,446
SP 2.2 Maintenance of Roads	0	54,071,081	54,071,081	0	10,000,000	10,000,000	-	10,500,000	10,500,000	0	11,025,000	11,025,000	0	11,576,250	11,576,250
SP2.3: Rehabilitation of Roads, Bridges and Drainage Works	0	0	0	0	0	0	-	-	0	0	0	0	0	0	0
Ward Based Projects	0	769,765,000	769,765,000	0	472,875,000	472,875,000	-	-	0	0	0	0	0	0	0
Trade payables	0	53,291,204	53,291,204	0	140,904,450	140,904,450	-	-	0	0	0	0	0	0	0
Grant: Fuel Levy	0	184,554,999	184,554,999	0	184,554,999	184,554,999	-	184,554,999	184,554,999	0	193,782,749	193,782,749	0	203,471,886	203,471,886
Total Programme 2	**-**	**1,291,654,906**	**1,291,654,906**	**-**	**832,074,888**	**832,074,888**	**-**	**284,731,594**	**284,731,594**	**-**	**298,968,174**	**298,968,174**	**-**	**313,916,582**	**313,916,582**
Programme 3: Building Standards and Quality Assurance															
SP 3.1 Building Standards and Research		0	0		0.00	0.00	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Programme 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Programme 4 : Public and Transport Safety															
SP4.1: Fire Risk Management		0	0	0	0	0	-	-	0	0	0	0	0	0	0
SP4.2: Transport Safety			0			0	-	-	0	0	0	0	0	0	0
SP4.3: Air Transport			0			0	-	-	0	0	0	0	0	0	0
SP4.4: Railway Transport			0			0	-	-	0	0	0	0	0	0	0
Total Programme 4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total	**45,759,393**	**1,291,654,906**	**1,337,414,299**	**37,675,716**	**832,074,888**	**869,750,604**	**37,030,716**	**284,731,594**	**321,762,310**	**38,882,252**	**298,968,174**	**337,850,426**	**40,826,364**	**313,916,582**	**354,742,947**
Gender, Culture															
	FY 2025/26			**FY 2026/27**			**FY 2027/28**			**FY 2028/29**			**FY 2028/29**		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme 1: General Administration, planning and support services															
SP 1.1 Compensation to Employees	0	0	0	0	0	0	-	-	0	0	0	0	0	0	0
SP 1.2 Planning and Budgeting	0	0	0	0	0	0	-	-	0	0	0	0	0	0	0

Programme	Budget Estimates			Budget Estimates			Allocations			Projections					
Sub Programme	FY 2025/26			FY 2026/27			FY 2027/28			FY 2028/29			FY 2029/30		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
SP 1.3 Utility for office operations	0	0	0	0	0	0	-	-	0	0	0	0	0	0	0
SP 1.4 Administrative service management	14,701,462	0	14,701,462	24,446,018	0	24,446,018	38,294,408	-	38,294,408	40,209,128	0	40,209,128	42,219,585	0	42,219,585
Sub Total	**14,701,462**	**0**	**14,701,462**	**24,446,018**	**0**	**24,446,018**	**38,294,408**	**-**	**38,294,408**	**40,209,128**	**0**	**40,209,128**	**42,219,585**	**0**	**42,219,585**
Programme 2: Cultural Development and Management															
SP 2.1 Participate in KICOSCA and EALASCA games	27,331,062.00	0	27,331,062.00	7,602,015.00		7,602,015.00	7,982,116	-	7,982,115.75	8,381,221.54	0.00	8,381,221.54	8,800,282.61	0.00	8,800,282.61
SP 2.2 Participate Kenya music cultural festival	0	0	0.00			0.00	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SP 2.3 Hold herbal medicine day	0	0	0.00			0.00	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SP 2.4 Liquor and licensing enforcement exercise	0	0	0.00			0.00	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SP 2.5 Construction of Sang'alo Multipurpose Hall	0	7,095,126	7,095,126.00		5,509,391.00	5,509,391.00	-	8,209,390	8,209,390.00	0.00	8,619,859.50	8,619,859.50	0.00	9,050,852.48	9,050,852.48
SP 2.6 Youth Programme	0	0	0.00		0	0.00	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub Total	**27,331,062**	**7,095,126**	**34,426,188**	**7,602,015**	**5,509,391**	**13,111,406**	**7,982,116**	**8,209,390**	**16,191,506**	**8,381,222**	**8,619,860**	**17,001,081**	**8,800,283**	**9,050,852**	**17,851,135**
Programme 3: Gender Equity and Social Protection															
SP 3.1 Operations of GTWG	**500,000**		**500,000**			-	-	-	-	-	-	-	-	-	-
SP 3.2 Gender based violence response programs(16 days of activism against women)			**0**			-	-	-	-	-	-	-	-	-	-
SP 3.3 Mark and celebrate international Womens Day			**0**			-	-	-	-	-	-	-	-	-	-
SP 3.4 Mark and celebrate international Disability day			**0**			-	-	-	-	-	-	-	-	-	-
SP 3.5 Disability Empowerment program		5,125,000	**5,125,000**	-		-	5,000,000	-	5,000,000	5,250,000	-	5,250,000	5,512,500	-	5,512,500
SP 3.6 Women Empowerment program		5,125,000	**5,125,000**	-		-	5,000,000	-	5,000,000	5,250,000	-	5,250,000	5,512,500	-	5,512,500
Trade payables		0	**0**	6,368,611	4,824,056	11,192,667	-	-	-	-	-	-	-	-	-
Sub Total	**500,000**	**10,250,000**	**10,750,000**	**6,368,611**	**4,824,056**	**11,192,667**	**10,000,000**	**-**	**10,000,000**	**10,500,000**	**-**	**10,500,000**	**11,025,000**	**-**	**11,025,000**
Total Gender & Culture	**42,532,524**	**17,345,126**	**59,877,650**	**38,416,644**	**10,333,447**	**48,750,091**	**56,276,524**	**8,209,390**	**64,485,914**	**59,090,350**	**8,619,860**	**67,710,209**	**62,044,867**	**9,050,852**	**71,095,720**
YOUTH AND SPORTS															
	FY 2025/26			**FY 2026/27**			**FY 2027/28**			**FY 2028/29**			**FY 2028/29**		
	current	**capital**	**Total**	**current**	**capital**	**Total**	**Current**	**Capital**	**Total**	**current**	**capital**	**Total**	**current**	**capital**	**Total**
Programme 1: General Administration, planning and support services															
SP 1.1 Compensation to Employees	0		0	0		0	-	-	0	0	0	0	0	0	0

Programme	Budget Estimates			Budget Estimates			Allocations			Projections					
Sub Programme	**FY 2025/26**			**FY 2026/27**			**FY 2027/28**			FY 2028/29			FY 2029/30		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
SP 1.2 Planning and Budgeting	871,632		871,632	915,214		915,214	960,975	-	960,975	1,009,023	0	1,009,023	1,059,475	0	1,059,475
SP 1.3 Utility for office operations	546,000		546,000	573,300		573,300	601,965	-	601,965	632,063	0	632,063	663,666	0	663,666
SP 1.4 Administrative service management	21,790,750		21,790,750	16,352,425		16,352,425	32,479,781	-	32,479,781	34,103,770	0	34,103,770	35,808,959	0	35,808,959
Sub Total	**23,208,382**	**0**	**23,208,382**	**17,840,939**	**0**	**17,840,939**	**34,042,721**	**-**	**34,042,721**	**35,744,857**	**0**	**35,744,857**	**37,532,100**	**0**	**37,532,100**
Programme 2: Sports and Talent Development															
SP 2.1 Construction of phase 1 Masinde Muliro stadium	0		0		0	0	-	-	0	0	0	0	0	0	0
SP 2.2 Completion and equipping of phase 1and phase 11 of High-Altitude Training centre	0		0		0	0	-	-	0	0	0	0	0	0	0
SP 2.3 Boards and Committees (Operations Cost)	14,920,200	**0**	14,920,200	**15,666,210.00**	**0**	15,666,210	16,449,521	-	16,449,521	17,271,997	0	17,271,997	18,135,596	0	18,135,596
Trade payables			0	4,091,092	**1,220,000**	5,311,092	-	-	0	0	0	0	0	0	0
Sub Total	**14,920,200**	**0**	**14,920,200**	**19,757,302**	**1,220,000**	**20,977,302**	**16,449,521**	**-**	**16,449,521**	**17,271,997**	**0**	**17,271,997**	**18,135,596**	**0**	**18,135,596**
Programme 3: Sports and Talent Development															
SP 3.1 Sports Facility development and management			-		14,500,000	14,500,000	-	7,345,790	7,345,790	-	7,713,080	7,713,080	-	8,098,733	8,098,733
SP 3.2 Ward Based Projects			-		22,116,000	22,116,000	-	-	-	-	-	-	-	-	-
SP 3.3 Youth Empowerment fund	30,000,000	3,780,000	33,780,000	2,000,000	-	2,000,000	10,000,000	-	10,000,000	10,500,000	-	10,500,000	11,025,000	-	11,025,000
Sub Total	**30,000,000**	**3,780,000**	33,780,000	**2,000,000**	**36,616,000**	38,616,000	10,000,000	7,345,790	17,345,790	10,500,000	7,713,080	18,213,080	11,025,000	8,098,733	19,123,733
Total Youth & Sports	**68,128,582**	**3,780,000**	**71,908,582**	**39,598,241**	**37,836,000**	**77,434,241**	**60,492,241**	**7,345,790**	**67,838,031**	**63,516,854**	**7,713,080**	**71,229,933**	**66,692,696**	**8,098,733**	**74,791,430**
4917-total	**110,661,106**	**21,125,126**	**131,786,232**	**78,014,885**	**48,169,447**	**126,184,332**	**116,768,765**	**15,555,180**	**132,323,945**	**122,607,203**	**16,332,939**	**138,940,142**	**128,737,564**	**17,149,586**	**145,887,149**
Health & Sanitation															
	2025/26			2026/27			2027/28			2028/29			2028/29		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme 1: General Administration Planning and Support Services															
SP 1.1 Health Administrative and support services	0	0	0	0	0	0	-	-	0	0	0	0	0	0	0
SP 1.2 Leadership and Governance.	71,864,376	0	71,864,376	66,056,680	0	66,056,680	69,359,514	-	69,359,514	72,827,490	0	72,827,490	76,468,864	0	76,468,864
SP 1.3 Health Policy	1,025,000	0	1,025,000	1,076,250	0	1,076,250	1,130,063	-	1,130,063	1,186,566	0	1,186,566	1,245,894	0	1,245,894
SP 1.4 Human resource management	3,915,500	0	3,915,500	4,111,275	0	4,111,275	4,316,839	-	4,316,839	4,532,681	0	4,532,681	4,759,315	0	4,759,315
SP 1.5 Infrastructural development	0	175,033,801	175,033,801	0	519,421,847	519,421,847	-	422,963,801	422,963,801	0	444,111,991	444,111,991	0	466,317,591	466,317,591

Programme	Budget Estimates			Budget Estimates			Allocations			Projections					
Sub Programme	FY 2025/26			FY 2026/27			FY 2027/28			FY 2028/29			FY 2029/30		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Sub Total	**76,804,876**	**175,033,801**	**251,838,677**	**71,244,205**	**519,421,847**	**590,666,052**	**74,806,415**	**422,963,801**	**497,770,216**	**78,546,736**	**444,111,991**	**522,658,727**	**82,474,073**	**466,317,591**	**548,791,663**
Programme 2: Preventive and Promotive															
SP 2.1 Communicable and Non-communicable disease control	22,050,000		22,050,000	23,152,500		23,152,500	24,310,125	-	24,310,125	25,525,631	-	25,525,631	26,801,913	-	26,801,913
SP 2.2 Community health strategy	6,174,000		6,174,000	6,482,700		6,482,700	6,806,835	-	6,806,835	7,147,177	-	7,147,177	7,504,536	-	7,504,536
SP 2.3 Health promotion	3,307,500		3,307,500	3,472,875		3,472,875	3,646,519	-	3,646,519	3,828,845	-	3,828,845	4,020,287	-	4,020,287
SP 2.4 Reproductive, Maternal,Newborn, Child, And Adolescent Health.	16,143,750		16,143,750	16,950,938		16,950,938	17,798,484	-	17,798,484	18,688,409	-	18,688,409	19,622,829	-	19,622,829
SP 2.5 public health	6,596,793		6,596,793	6,926,633		6,926,633	7,272,965	-	7,272,965	7,636,613	-	7,636,613	8,018,444	-	8,018,444
SP 2.6 Specialized materials and supplies	897,839,158		897,839,158	898,496,779		898,496,779	839,041,381	-	839,041,381	880,993,450	-	880,993,450	925,043,122	-	925,043,122
Total Programme	**952,111,201**	**-**	**952,111,201**	**955,482,424**	**-**	**955,482,424**	**898,876,309**	**-**	**898,876,309**	**943,820,124**	**-**	**943,820,124**	**991,011,130**	**-**	**991,011,130**
Programme 3: Curative Health Services.															
SP 3.1 Routine medical services	200,045,610	0	200,045,610	106,192,688	0	106,192,688	111,502,322	-	111,502,322	117,077,439	0	117,077,439	122,931,310	0	122,931,310
SP3. 2 Referral Strategy	6,699,000	0	6,699,000	7,033,950	0	7,033,950	7,385,648	-	7,385,648	7,754,930	0	7,754,930	8,142,676	0	8,142,676
Grants: DANIDA	13,698,750	0	13,698,750	13,698,750	0	13,698,750	14,383,688	-	14,383,688	15,102,872	0	15,102,872	15,858,015	0	15,858,015
UNICEF	1,571,000	0	1,571,000	1,571,000	0	1,571,000	1,649,550	-	1,649,550	1,732,028	0	1,732,028	1,818,629	0	1,818,629
SHIF Reimbursement	105,600,000	0	105,600,000	105,600,000	0	105,600,000	110,880,000	-	110,880,000	116,424,000	0	116,424,000	122,245,200	0	122,245,200
UNFPA	7,400,000	0	7,400,000	7,400,000	0	7,400,000	7,770,000	-	7,770,000	8,158,500	0	8,158,500	8,566,425	0	8,566,425
Community Health Promoters	107,400,000	0	107,400,000	107,400,000	0	107,400,000	112,770,000	-	112,770,000	118,408,500	0	118,408,500	124,328,925	0	124,328,925
Total Programme	**442,414,360**	**0**	**442,414,360**	**348,896,388**	**0**	**348,896,388**	**366,341,207**	**-**	**366,341,207**	**384,658,268**	**0**	**384,658,268**	**403,891,181**	**0**	**403,891,181**
Programme 4: Health Infrastructure Development and Management															
Sub Programme 1: Health Infrastructure Development and Management	0	50,000,000	50,000,000	0	260,000,000	260,000,000	-	250,000,000	250,000,000	-	262,500,000	262,500,000	-	275,625,000	275,625,000
Total Programme	**-**	**50,000,000**	**50,000,000**	**-**	**260,000,000**	**260,000,000**	**-**	**250,000,000**	**250,000,000**	**-**	**262,500,000**	**262,500,000**	**-**	**275,625,000**	**275,625,000**
Programme 5: Sanitation Management															
Sub Programme 1: Public Sanitation	368,943	0	368,943	1,368,943	0	1,368,943	1,368,943	-	1,368,943	1,437,390	0	1,437,390	1,509,260	0	1,509,260
Sub Programme 2: School and Market Sanitation	0	0	0	0	0	0	-	-	0	0	0	0	0	0	0
Sub Programme 3: Sanitation Infrastructure	0		0	0	0	0	-	-	0	0	0	0	0	0	0

Programme	Budget Estimates			Budget Estimates			Allocations			Projections					
Sub Programme	**FY 2025/26**			**FY 2026/27**			**FY 2027/28**			FY 2028/29			FY 2029/30		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Total Programme	**368,943**	**0**	**368,943**	**1,368,943**	**0**	**1,368,943**	**1,368,943**	**-**	**1,368,943**	**1,437,390**	**0**	**1,437,390**	**1,509,260**	**0**	**1,509,260**
Grand Total	**1,471,699,380**	**225,033,801**	**1,696,733,181**	**1,376,991,960**	**779,421,847**	**2,156,413,807**	**1,341,392,874**	**672,963,801**	**2,014,356,675**	**1,408,462,518**	**706,611,991**	**2,115,074,509**	**1,478,885,644**	**741,942,591**	**2,220,828,234**
Finance and Economic Planning															
Programme	FY 2025/26			FY 2026/27			FY 2027/28			FY 2028/29			FY 2029/30		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme 1: General Administration, Planning and Support Services															
SP 1.1 Personnel costs	0	0	0	0	0	0	-	-	0	0	0	0	0	0	0
SP 1.2 Administration Services	90,063,482	0	90,063,482	144,883,109	0	144,883,109	147,660,127	-	147,660,127	155,043,134	0	155,043,134	162,795,291	0	162,795,291
SP 1.3 Employer Contribution for Staff Pension	0	0	0	0	0	0	-	-	0	0	0	0	0	0	0
SP 1.4: Staff development and Training	20,000,000	0	20,000,000	15,000,000	0	15,000,000	15,750,000	-	15,750,000	16,537,500	0	16,537,500	17,364,375	0	17,364,375
Total Programme 1	**110,063,482**	**0**	**110,063,482**	**159,883,109**	**0**	**159,883,109**	**163,410,127**	**-**	**163,410,127**	**171,580,634**	**0**	**171,580,634**	**180,159,666**	**0**	**180,159,666**
Programme 2: County Planning Management															
SP 2.1 Economic Policy and County Planning Services	20,370,802	0	20,370,802	21,392,892	0	21,392,892	22,462,537	-	22,462,537	23,585,663	0	23,585,663	24,764,947	0	24,764,947
SP 2.2 Budgeting	19,643,880	0	19,643,880	21,576,074	0	21,576,074	22,654,878	-	22,654,878	23,787,622	0	23,787,622	24,977,003	0	24,977,003
SP 2.3 Monitoring and Evaluation	7,785,507	0	7,785,507	7,174,782	0	7,174,782	7,533,521	-	7,533,521	7,910,197	0	7,910,197	8,305,707	0	8,305,707
SP 2.4 Resource Mobilization Strategies	5,000,000	0	5,000,000	5,000,000	0	5,000,000	5,250,000	-	5,250,000	5,512,500	0	5,512,500	5,788,125	0	5,788,125
SP 2.5 Enforcement of Revenue Collection	5,000,000	0	5,000,000	5,000,000	0	5,000,000	5,250,000	-	5,250,000	5,512,500	0	5,512,500	5,788,125	0	5,788,125
Total Programme 2	**57,800,189**	**0**	**57,800,189**	**60,143,748**	**0**	**60,143,748**	**63,150,935**	**-**	**63,150,935**	**66,308,482**	**0**	**66,308,482**	**69,623,906**	**0**	**69,623,906**
Programme 3: County Financial Service Management															
SP 3.1 Revenue Mobilization	26,561,606	0	26,561,606	25,189,686	0	25,189,686	26,449,170	-	26,449,170	27,771,629	0	27,771,629	29,160,210	0	29,160,210
SP 3.2 Accounting Services	14,751,952	0	14,751,952	11,489,650	0	11,489,650	12,064,133	-	12,064,133	12,667,339	0	12,667,339	13,300,706	0	13,300,706
SP 3.3 Audit Services	14,820,190	0	14,820,190	11,861,200	0	11,861,200	12,454,260	-	12,454,260	13,076,973	0	13,076,973	13,730,822	0	13,730,822
SP 3.4 Supply Chain Services	15,524,147	0	15,524,147	12,300,354	0	12,300,354	12,915,372	-	12,915,372	13,561,140	0	13,561,140	14,239,197	0	14,239,197
SP 3.5 Statistics	9,500,000	0	9,500,000	8,475,000	0	8,475,000	8,898,750	-	8,898,750	9,343,688	0	9,343,688	9,810,872	0	9,810,872
Total Programme 3	**81,157,895**	**0**	**81,157,895**	**69,315,890**	**0**	**69,315,890**	**72,781,685**	**-**	**72,781,685**	**76,420,769**	**0**	**76,420,769**	**80,241,807**	**0**	**80,241,807**
Programme 4: Service Delivery and Organizational transformation															
SP 4.1 Car Loans	**0**	**0**	-	0	0	-	-	-	-	-	-	-	-	-	-

Programme	Budget Estimates			Budget Estimates			Allocations			Projections					
Sub Programme	FY 2025/26			FY 2026/27			FY 2027/28			FY 2028/29			FY 2029/30		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
SP 4.2 Investment Initiative	**0**	**0**	-	0	0	-	-	-	-	-	-	-	-	-	-
SP 4.3 Special Coordination Unit	135,450,000	0	135,450,000	0	0	-	-	-	-	-	-	-	-	-	-
SP 4.4 Maintenance of computer, software and networks - Revenue System	0	25,000,000	25,000,000	0	25,000,000	25,000,000	-	25,000,000	25,000,000	-	26,250,000	26,250,000	-	27,562,500	27,562,500
SP 4.5 System Enhancement	0	0	-	0	0	-	-	-	-	-	-	-	-	-	-
SP 4.6 Emergency Fund	0	100,000,000	100,000,000	0	100,000,000	100,000,000	-	100,000,000	100,000,000	-	105,000,000	105,000,000	-	110,250,000	110,250,000
Grants: Equalization Fund	0	0	-	0	95,592,537	95,592,537	-	95,592,537	95,592,537	-	100,372,164	100,372,164	-	105,390,772	105,390,772
Other Infrastructure	0	100000000	100,000,000	0	75,485,000	75,485,000	-	95,592,537	95,592,537	-	100,372,164	100,372,164	-	105,390,772	105,390,772
Health Management System	0	0	-	0	-	-	-	-	-	-	-	-	-	-	-
Total Programme 4	**135,450,000**	**225,000,000**	**360,450,000**	**0**	**296,077,537**	**296,077,537**	**-**	**316,185,074**	**316,185,074**	**0**	**331,994,328**	**331,994,328**	**0**	**348,594,044**	**348,594,044**
TOTAL VOTE	**384,471,566**	**225,000,000**	**609,471,566**	**289,342,747**	**296,077,537**	**585,420,284**	**299,342,747**	**316,185,074**	**615,527,821**	**314,309,885**	**331,994,328**	**646,304,212**	**330,025,379**	**348,594,044**	**678,619,423**
3.6.1.14 Public Service Management and Administration & Office of the County Secretary															
Public Service Management & Administration															
Programme	**2025/26**			**2026/27**			**2027/28**			**2028/29**			**2029/30**		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Programme 1: General Administration, Planning and Support Services															
SP 1.1 Salaries	0	0	0	0	0	0	-	-	0	0	0	0	0	0	0
SP 1.2 Utilities	157,500	0	157,500	165,375	0	165,375	173,644	-	173,644	182,326	0	182,326	191,442	0	191,442
SP 1.3 Maintenance	5,192,553	0	5,192,553	5,452,180	0	5,452,180	5,724,789	-	5,724,789	6,011,028	0	6,011,028	6,311,580	0	6,311,580
SP 1.4 Operations	69,886,608	0	69,886,608	54,394,723	0	54,394,723	9,770,029	-	9,770,029	10,258,531	0	10,258,531	10,771,457	0	10,771,457
SP 1.5 Contracted security and cleaning services	31,358,936	0	31,358,936	45,327,135	0	45,327,135	45,327,135	-	45,327,135	47,593,492	0	47,593,492	49,973,166	0	49,973,166
SP 1.6 Purchase of uniforms	2,050,000	0	2,050,000	2,152,500	0	2,152,500	-	-	0	0	0	0	0	0	0
SP 1.7 Medical insurance	200,000,000	0	200,000,000	399,000,000	0	399,000,000	399,000,000	-	399,000,000	418,950,000	0	418,950,000	439,897,500	0	439,897,500
SP 1.8 National holidays	10,500,000	0	10,500,000	11,025,000	0	11,025,000	6,000,000	-	6,000,000	6,300,000	0	6,300,000	6,615,000	0	6,615,000
SP 1.9 Infrastructure Development	0	41,223,504	41,223,504	0	-	0	-	-	0	0	0	0	0	0	0
SP 1.10 Devolved units	8,472,553	0	8,472,553	8,472,533	0	8,472,533	13,472,553	-	13,472,553	14,146,181	0	14,146,181	14,853,490	0	14,853,490

Programme	Budget Estimates			Budget Estimates			Allocations			Projections					
Sub Programme	**FY 2025/26**			**FY 2026/27**			**FY 2027/28**			FY 2028/29			FY 2029/30		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
KDSP	37,500,000	352,500,000	390,000,000	37,500,000	352,500,000	390,000,000	37,500,000	352,500,000	390,000,000	39,375,000	370,125,000	409,500,000	41,343,750	388,631,250	429,975,000
Trade payables	0	0	0	0	0	0	-	-	0	0	0	0	0	0	0
Total Programme 1	**365,118,150**	**393,723,504**	**758,841,654**	**563,489,446**	**352,500,000**	**915,989,446**	**516,968,150**	**352,500,000**	**869,468,150**	**542,816,557**	**370,125,000**	**912,941,557**	**569,957,385**	**388,631,250**	**958,588,635**
Programme 2: Public Participation, Civic Education and outreach services															
Sub programme 1: Public participation			0			0	-	-	0	0	0	0	0	0	0
Sub programme 2: Civic education	5,000,000	0	5000000	5,512,500	0	5512500	-	-	0	-	0	0	-	0	0
Total Programme 2	**5,000,000**	**0**	**5,000,000**	**5,512,500**	**0**	**5,512,500**	**-**	**-**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Programme 3: Service delivery and organizational transformation															
SP 3.1 Service Delivery and Organizational Transformation	0	0	0	0	0	0	-	-	0	0	0	0	0	0	0
Total Programme 3	**0**	**0**	**0**	**0**	**0**	**0**	**-**	**-**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL VOTE	**370,118,150**	**393,723,504**	**763,841,654**	**569,001,946**	**352,500,000**	**921,501,946**	**516,968,150**	**352,500,000**	**869,468,150**	**542,816,557**	**370,125,000**	**912,941,557**	**569,957,385**	**388,631,250**	**958,588,635**
Office of the County Secretary															
	2025/26			**2026/27**											
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Programme 1: General Administration, Planning and Support Services															
SP 1.1 HR	0		-	3,300,000		3,300,000	3,465,000	-	3,465,000	3,638,250	-	3,638,250	3,820,163	-	3,820,163
SP 1.2 Human Resource Management	6,315,863,185		6,315,863,185	7,238,603,955		7,238,603,955	6,888,296,512	-	6,888,296,512	7,232,711,338	-	7,232,711,338	7,594,346,904	-	7,594,346,904
SP 1.3 Records management	5,250,000		5,250,000	1,000,000		1,000,000	1,050,000	-	1,050,000	1,102,500	-	1,102,500	1,157,625	-	1,157,625
SP 1.4 Utilities and maintenance	2,000,000		2,000,000	2,100,000		2,100,000	2,205,000	-	2,205,000	2,315,250	-	2,315,250	2,431,013	-	2,431,013
SP 1.5 Administration support	64,641,980		64,641,980	13,913,275		13,913,275	14,608,939	-	14,608,939	15,339,386	-	15,339,386	16,106,355	-	16,106,355
Devolution Support Programme	0		-	0		-	-	-	-	-	-	-	-	-	-
Sub Total	**6,387,755,165**	**0**	**6,387,755,165**	**7,258,917,230**	**0**	**7,258,917,230**	**6,909,625,451**	**-**	**6,909,625,451**	**7,255,106,723**	**0**	**7,255,106,723**	**7,617,862,059**	**0**	**7,617,862,059**
Programme 2: General Administration, Planning and Support Services County Attorney															
SP 2.1 Utilities	105,000		105,000	110,250	0	110,250	115,763	-	115,763	121,551	0	121,551	127,628	0	127,628
SP 2.2 Maintenance	7,350,000		7,350,000	7,717,500	0	7,717,500	8,103,375	-	8,103,375	8,508,544	0	8,508,544	8,933,971	0	8,933,971
SP 2.3 Operations	6,759,028		6,759,028	870,286	0	870,286	15,671,443	-	15,671,443	16,455,015	0	16,455,015	17,277,766	0	17,277,766
SP 2.4 Legal fees	8,500,000		8,500,000	13,500,000	0	13,500,000	14,175,000	-	14,175,000	14,883,750	0	14,883,750	15,627,938	0	15,627,938
Trade payables	0		0	35,000,000	0	35,000,000	-	-	0	0	0	0	0	0	0

Programme	Budget Estimates			Budget Estimates			Allocations			Projections					
Sub Programme	**FY 2025/26**			**FY 2026/27**			**FY 2027/28**			FY 2028/29			FY 2029/30		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Total Programme 2	**22,714,028**	**0**	**22,714,028**	**57,198,036**	**0**	**57,198,036**	**38,065,581**	**-**	**38,065,581**	**39,968,860**	**0**	**39,968,860**	**41,967,303**	**0**	**41,967,303**
Programme 3: Public sector information and communication technology management															
Sub programme 1: ICT infrastructure	10,000,000	0	10,000,000	0	0	0	-	-	0	0	0	0	0	0	0
Total Programme 3	**10,000,000**	**0**	**10,000,000**	**0**	**0**	**0**	**-**	**-**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL VOTE	**6,420,469,193**	**0**	**6,420,469,193**	**7,316,115,266**	**0**	**7,316,115,266**	**6,947,691,032**	**-**	**6,947,691,032**	**7,295,075,583**	**0**	**7,295,075,583**	**7,659,829,362**	**0**	**7,659,829,362**
Governor's															
	2025/26			**2026/27**			**2027/28**			**2028/29**			**2029/30**		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Programme 1: General Administration, Planning and Support Services															
SP 1.1 County budget and economic forum	0	0	-	0	0	-	-	-	-	-	-	-	-	-	-
SP 1.2 Public consultative meetings	0	0	-	0	0	-	-	-	-	-	-	-	-	-	-
SP 1.3 Feasibility Studies/ advisory services	0	0	-	0	0	-	-	-	-	-	-	-	-	-	-
SP 1.4 Utilities	262,500	0	262,500	275,625	0	275,625	289,406	-	289,406	303,877	-	303,877	319,070	-	319,070
SP 1.5 Operations and other departmental programs	137,284,888	0	137,284,888	114,076,246	0	114,076,246	119,780,058	-	119,780,058	125,769,061	-	125,769,061	132,057,514	-	132,057,514
SP 1.6 Maintenance		0	-	0	0	-	-	-	-	-	-	-	-	-	-
SP 1.7 Salaries and gratuity	0	0	-	0	0	-	-	-	-	-	-	-	-	-	-
Trade payables	0	0	-	0	0	-	-	-	-	-	-	-	-	-	-
Total Programme 1	**137,547,388**	**0**	**137,547,388**	**114,351,871**	**0**	**114,351,871**	**120,069,465**	**-**	**120,069,465**	**126,072,938**	**0**	**126,072,938**	**132,376,585**	**0**	**132,376,585**
Programme 2: County Executive Committee Affairs															
SP 2.1 Leadership and Coordination of County Departments and Agencies	41,217,315	0	41,217,315	43,278,181	0	43,278,181	48,799,140	-	48,799,140	51,239,097	0	51,239,097	53,801,052	0	53,801,052
Total Programme 2	**41,217,315**	**0**	**41,217,315**	**43,278,181**	**0**	**43,278,181**	**48,799,140**	**-**	**48,799,140**	**51,239,097**	**0**	**51,239,097**	**53,801,052**	**0**	**53,801,052**
Programme 3: County Strategic and Service Delivery Coordination															
SP 3.1 Staff Management Services.	12,810,000	0	12,810,000	13,450,500	0	13,450,500	14,123,025	-	14,123,025	14,829,176	0	14,829,176	15,570,635	0	15,570,635
SP 3.2 Events Management and Protocol Services.			0			0	-	-	0	0	0	0	0	0	0
SP 3.3 Communication			0			0	-	-	0	0	0	0	0	0	0
SP 3.4 Integrity			0			0	-	-	0	0	0	0	0	0	0
SP 3.5 Intergovernmental relations			0			0	-	-	0	0	0	0	0	0	0

Programme	Budget Estimates			Budget Estimates			Allocations			Projections					
Sub Programme	FY 2025/26			FY 2026/27			FY 2027/28			FY 2028/29			FY 2029/30		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
SP 3.6 Special Programmes			0			0	-	-	0	0	0	0	0	0	0
Total Programme 3	**12,810,000**	**0**	**12,810,000**	**13,450,500**	**0**	**13,450,500**	**14,123,025**	**-**	**14,123,025**	**14,829,176**	**0**	**14,829,176**	**15,570,635**	**0**	**15,570,635**
TOTAL VOTE	**191,574,703**	**0**	**191,574,703**	**171,080,552**	**0**	**171,080,552**	**182,991,630**	**-**	**182,991,630**	**192,141,211**	**0**	**192,141,211**	**201,748,272**	**0**	**201,748,272**
OFFICE OF THE DEPUTY GOVERNOR							**2027/28**			**2028/29**			**2029/30**		
Programme 1: General administration, planning and support services															
SP 1.1 Utilities	164,000	0	164,000	172,200	0	172,200	180,810	-	180,810	189,851	0	189,851	199,343	0	199,343
SP 1.2 Operations	37,394,450	0	37,394,450	38,083,750	0	38,083,750	42,967,516	-	42,967,516	45,115,891	0	45,115,891	47,371,686	0	47,371,686
SP 1.3 Maintenance	2,050,000	0	2,050,000	2,152,500	0	2,152,500	2,260,125	-	2,260,125	2,373,131	0	2,373,131	2,491,788	0	2,491,788
Sub Total	**39,608,450**	**0**	**39,608,450**	**40,408,450**	**0**	**40,408,450**	**45,408,451**	**-**	**45,408,451**	**47,678,873**	**0**	**47,678,873**	**50,062,817**	**0**	**50,062,817**
Total Governors	**231,183,153**	**0**	**231,183,153**	**211,489,002**	**0**	**211,489,002**	**228,400,080**	**-**	**228,400,080**	**239,820,084**	**0**	**239,820,084**	**251,811,088**	**0**	**251,811,088**
County Public Service Board															
	2025/26			2026/27			**2027/28**			**2028/29**			**2029/30**		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Programme I: General Administration, Planning and Support services															
SP 1.1 Administrative services	29,482,369	0	29,482,369	33,635,849	0	33,635,849	35,973,302	-	35,973,302	37,771,968	0	37,771,968	39,660,566	0	39,660,566
Total Programme 1	**29,482,369**	**0**	**29,482,369**	**33,635,849**	**0**	**33,635,849**	**35,973,302**	**-**	**35,973,302**	**37,771,968**	**0**	**37,771,968**	**39,660,566**	**0**	**39,660,566**
Programme2: Human Resource Management and development															
SP 2.1 Human Resource Management	0	0	0	0	0	0	-	-	0	0	0	0	0	0	0
Total Programme 2	**0**	**0**	**0**	**0**	**0**	**0**	**-**	**-**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Programme 3: Governance and National Values															
SP 3.1 Quality Assurance	3,276,347	0	3,276,347	3,440,164	0	3,440,164	3,612,172	-	3,612,172	3,792,781	0	3,792,781	3,982,420	0	3,982,420
SP 3.2 Ethics governance and national values	5,534,068	0	5,534,068	5,810,771	0	5,810,771	6,101,310	-	6,101,310	6,406,375	0	6,406,375	6,726,694	0	6,726,694
Total Programme 3	**8,810,415**	**0**	**8,810,415**	**9,250,935**	**0**	**9,250,935**	**9,713,482**	**-**	**9,713,482**	**10,199,156**	**0**	**10,199,156**	**10,709,114**	**0**	**10,709,114**
Programme4: Institutional Development															
SP 1.2 Construction 1 Storey Building Administrative Block	0	13,232,215	13,232,215	0	13,232,215	13,232,215	-	-	0	0	0	0	0	0	0
Total Programme 4	-	**13,232,215**	**13,232,215**	-	**13,232,215**	**13,232,215**	-	-	-	-	-	-	-	-	-
Total CPSB	**38,292,784**	**13,232,215**	**51,524,999**	**42,886,784**	**13,232,215**	**56,118,999**	**45,686,784**	**-**	**45,686,784**	**47,971,123**	**0**	**47,971,123**	**50,369,680**	**0**	**50,369,680**
County Assembly															

Programme	Budget Estimates			Budget Estimates			Allocations			Projections					
Sub Programme	**FY 2025/26**			**FY 2026/27**			**FY 2027/28**			FY 2028/29			FY 2029/30		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
	2025/26			2026/27			2027/28			2028/29			2029/30		
	Current	capital	Total	Current	capital	Total	Current	capital	Total	Current	capital	Total	Current	capital	Total
Programme1: General Administration and Planning, and Support Services (Employee/MCAs emoluments, Utilities, Communications, Training, Printing and general office supplies, Insurance, Fuel, Office equipment supplies, Contracted guards and cleaning services	710,171,085		710,171,085	694,958,300		694,958,300	694,958,300	-	694,958,300	729,706,215	0	729,706,215	766,191,526	0	766,191,526
Legislation; Bills processing, publications and printing, Motions debating	9,012,111		9,012,111	9,462,716		9,462,716	9,462,716	-	9,462,716	9,935,852	0	9,935,852	10,432,644	0	10,432,644
Programme3.Oversight(Committee fact-finding, budget interrogation expenditure, report writing retreats, Foreign and Domestic travels	37,247,262		37,247,262	39,109,625		39,109,625	39,109,625	-	39,109,625	41,065,106	0	41,065,106	43,118,362	0	43,118,362
Programme 4; Representation and other outreach services (ward office operationalization, Processing of petitions, Bunge Mashinani programme)	177,463,584		177,463,584	186,336,763		186,336,763	186,336,763	-	186,336,763	195,653,601	0	195,653,601	205,436,281	0	205,436,281
Medical Insurance	35,327,652		35,327,652	37,094,035		37,094,035	37,094,035	-	37,094,035	38,948,737	0	38,948,737	40,896,174	0	40,896,174
General Infrastructural Development	0	243,490,260.00	243,490,260	0	199,500,000	199,500,000	-	100,000,000	100,000,000	0	105,000,000	105,000,000	0	110,250,000	110,250,000
Total County Assembly	**969,221,694**	**243,490,260**	**1,212,711,954**	**966,961,439**	**199,500,000**	1,166,461,439	966,961,439	100,000,000	1,066,961,439	1,015,309,511	105,000,000	1,120,309,511	1,066,074,986	110,250,000	1,176,324,986
Trade payables				0	0	0		915,000,000	915,000,000	0	960,750,000	960,750,000	0	1,008,787,500	1,008,787,500
Ward Based Projects					0	0	-	900,000,000	900,000,000	0	945,000,000	945,000,000	0	992,250,000	992,250,000
Total County Budget	**10,863,513,060**	**5,062,894,710**	**15,926,407,770**	**11,981,148,000**	**5,208,793,276**	**17,189,941,277**	**11,357,779,508**	**4,946,828,327**	**16,304,607,835**	**11,915,168,483**	**5,194,169,743**	**17,109,338,227**	**12,510,926,907**	**5,453,878,231**	**17,964,805,138**

Annex 4: Analysis of Total transfer to County Government from FY 2019/20 to FY 2025/26

A. REVENUE	BUDGET ESTIMATES 2019-2020	BUDGET ESTIMATES 2020-2021	BUDGET ESTIMATES 2021-2022	BUDGET ESTIMATES 2022-2023	BUDGET ESTIMATES 2023-2024	BUDGET ESTIMATES 2024-2025	BUDGET ESTIMATES 2025-2026

A. REVENUE	BUDGET ESTIMATES 2019-2020	BUDGET ESTIMATES 2020-2021	BUDGET ESTIMATES 2021-2022	BUDGET ESTIMATES 2022-2023	BUDGET ESTIMATES 2023-2024	BUDGET ESTIMATES 2024-2025	BUDGET ESTIMATES 2025-2026
Bal. b/f	**1,215,275,668**	**963003123**	**230,673,452**	**867,288,525**	**275,350,297**	**963,003,123**	**685,017,970**
Retention				293,425,903	150,000,000	0	
Grants B/F			1,057,531,630			0	
County Assembly Refunds to CRF							-
County Executive Refunds to CRF						0	1,884,078
Transfers from Central Government	**8,893,650,000**	**8,993,740,000**	**10,659,435,192**	**10,659,435,192**	**11,111,983,608**	**11,170,673,599**	11,838,054,666
Conditional Grants	**2,808,106,253**	**1,645,231,845**	**1,018,387,617**	**1,657,206,136**	**1,463,020,370**	**2,745,898,538**	2,826,017,102
Compensation User Fee Foregone	65,674,614	32,837,307					
Leasing Of Medical Equipment	131,914,894	132,021,277	153,297,872	110,000,000			
UNICEF	3,517,500	1,571,000	1,571,000	1,571,000	1,571,000	1,571,000	
DANIDA GRANT	66,160,917	25,290,000	19,705,125	28,605,056	44,837,065	31,024,960	16,202,706
Hospital Grant	99,999,945						
Development of Youth Polytechnics	124,503,298	67,849,894					
Fuel Levy Fund	371,442,915	266,961,417		3,228,200		184,554,999	293,952,071
Development Partners							
COVID 19 Grant	213,714,000	66,330,000		9,856,193		150,710	
Equalization Fund	-				58,779,835	58,779,835	
Devolution Support Programme; Level I	88,329,310	45,000,000				37,500,000	
Devolution Support Programme; Level II	212,537,789	212,537,789	112,815,048	52,805,780		6,753,138	
Universal Care Grant	198,056,208	38,480,000	52,969,787				
Aggregated Industrial Park Grant					250,000,000	194,548,890	
World Bank Agricultural and Rural Growth Projects	471,699,547	350,000,000	280,530,114	332,916,544	121,681,141	391,721	
National Agricultural Value Chain Development Project (NAVCDP)	-				200,000,000	267,298,010	
Livestock Value Chain Support Project					35,809,200		
Kenya Livestock Commercialization Project (KELCOP)	-				34,500,000	60,067,432	94,202,157
Agricultural Sector Development Support Programme (ASDSP II)	37,628,184	14,376,061	26,752,122	9,615,952	593,849	5,467	
Kenya Devolution Support Programme	-				12,792,823		73,237,537
Urban Support Programme (Development)	300,977,100	300,977,100	300,977,100	885,038,038		101,880,104	100,440,487
Urban Support Programme (Recurrent)	50,000,000	8,800,000	11,000,000	11,000,000	1,145,356	35,000,000	35,106,669

A. REVENUE	BUDGET ESTIMATES 2019-2020	BUDGET ESTIMATES 2020-2021	BUDGET ESTIMATES 2021-2022	BUDGET ESTIMATES 2022-2023	BUDGET ESTIMATES 2023-2024	BUDGET ESTIMATES 2024-2025	BUDGET ESTIMATES 2025-2026
KOICA	160,000,000	80,000,000				500,000,000	
Finance Locally Led Climate Action Programme (FLLOCA)	-				11,110,884	22,000,000	
Rural Electrification and Renewable Energy Corporation					45,000,000	45,000,000	
Fertilizer Subsidy Programme					242,962,800		
Urban Support Programme Development (Bungoma Municipality)	65,827,832						
urban Support Programme Development (Kimilili Municipality)	146,122,200						
KISP II Kenya Informal Settlement Improvement Project			50,000,000	86,424,018	82,599,830	390,103,177	300,614,270
Retention			8,769,449				
Climate Change Grant				125,000,000	320,781,943	538,096,118	590,169,149
SHIF Reimbursement						105,600,000	
UNFPA						7,400,000	7,400,000
Community Health Promoters						107,400,000	
CBA Agreement Arrears						39,854,059	
Primary Health Care							14,331,000
Kenya Agricultural Business Development Project (KABDP)						10,918,919	
FUNDS					**213,023,948**	**47,956,352**	**4,763,278**
Trade Loan					115,679,933	12,695,361	3,435,064
Women Empowerment Fund					14,706,343	820,017	155,250
Disability Empowerment Fund					8,437,615	-	26,511
Youth Empowerment Fund					19,984,326	-	25,992
Emergency Fund					54,215,731	355,038	365,961
County Assembly Mortgage						25,328,890	
Education support Scheme Fund						8,757,046	754,500
Locally Generated AIA:							
i) Agriculture, Livestock, Fisheries, and Co-op Development	24,273,434	25,487,105	26,761,460	31,373,546	719,897		
ii) Tourism, Forestry, Environment and Natural Resources and Water	1,155,000	1,212,750	1,273,388	1,273,388			
iii) Roads and Public works	3,675,000	3,858,750	4,051,688	4,051,688			
iv) Education, Science and Vocational Training	2,000,000	2,100,000	2,205,000	22,217,476	9,133,220		
v) Health and Sanitation	433,355,670	516,974,687	692,823,421	767,056,828	1,142,218,266	735,471,646	1,393,562,696

A. REVENUE	BUDGET ESTIMATES 2019-2020	BUDGET ESTIMATES 2020-2021	BUDGET ESTIMATES 2021-2022	BUDGET ESTIMATES 2022-2023	BUDGET ESTIMATES 2023-2024	BUDGET ESTIMATES 2024-2025	BUDGET ESTIMATES 2025-2026
vi) Trade, Energy, Industrialization, Lands, Urban and Physical Planning							
Lands, Urban	5,997,236	6,297,097	6,611,952	6,611,952			
vii) Gender, Culture, Youth and Sports							
viii) Housing				7,000,000			
ix) County Public Service Board							
(x) Public Administration	7,073,000	7,426,650	7,797,983	7,797,983	10,000,000		
TOTALS	**477,529,340**	**563,357,039**	**741,524,892**	**847,382,861**	**1,162,071,383**	**735,471,646**	1,393,562,696
Local revenue as per expected finance act	441,568,045	700,000,000	746,811,602	500,000,000	868,201,471	1,042,461,543	683,892,147
Total	**13,836,129,306**	**12,865,332,007**	**13,396,832,755**	**14,824,738,617**	**15,243,651,077**	**16,705,464,801**	**17,433,191,937**

Annex 5: summary of implementation of Projects by MDAs

1. Agriculture, Livestock, Fisheries, Irrigation and Cooperatives

Agriculture and Irrigation

S/No.	Ward	Project Name	Location	Name Of Contractor	Contract Sum	Budget Allocation	Status
1	Kimaeti	Supply And Distribution of Certified Grafted Hass Avocado Seedlings	Kimaeti Ward	Alpha Led Company Limited	865,360	900000	Supplied
2	Bukembe West	Supply And Distribution of Certified Grafted Hass Avocado Seedlings	Bukembe West Ward	Lincoln Group Contractors Limited	4,099,750	4300000	Supplied
3	Misikhu	Supply And Distribution Of Certified Grafted Hass Avocado and Certified Ruiru11 Coffee Seedlings	Misikhu Ward	Lincoln Group Contractors Limited	2,440,925	2,700,000	Supplied
4	45wards	Supply And Distribution of Certified Maize Seed to Vulnerable Farmers	45 Wards	Kenya Seed Company	67,500,000	67,500,000	Supplied
5	45wards	Supply And Distribution of Planting Fertilizer to Vulnerable Farmers	45 Wards	NCPB	56,250,000	56,250,000	Supplied
6	45wards	Supply And Distribution of Top-Dressing Fertilizer to Vulnerable Farmers	45 Wards	NCPB	56,250,000	56,250,000	Supplied
		Total			187,406,035	187,900,000	

Livestock Fisheries and Veterinary Services

S/No.	Ward	Project Name	Location	Name of Contractor	Contract Sum	Budget Allocation	Status
1	Naitiri/Kabuyefwe,Milima,kibingei,luyha Bwake,Kamkuywa,ndivisi,kabula,Musikoma,West Bukusu,Chesikaki,mihuu kimaeti and Bukembe East Wards	Supply and delivery of young dairy animals (Heifers), 18 to 24 months cross breeds of Ayrshire Frisian, Jersey and Guernsey for Ward based project 2025-26	Wards	M/S Makheneidher Company Limited	32,839,849	33,590,000	complete
2	Matulo,mbakalo and chesikaki wards	Supply and delivery of young dairy animals, (goats) 12 to 18 months (Saanen,Toggenburg,Alpine and Gross Breeding Bucks (males) for ward-based projects 2025-26	Wards	M/S Makheneidher Company Limited	4,999,499	5,200,000	Complete
3	Milima Ward	Supply and delivery of Post Fingerlings in Milima Ward	Milima Ward	M/S Dewalc Farm Enter Ltd	445,269	450,000	complete
4	Kabula Ward	supply and delivery piglets' large white landrace/duroc/Hampshire/ pietrain 3-4 months in Kabula Ward	Kabula Ward	M/S Gibralter Propert Developers	1,481,250	1,500,000	complete

S/No.	Ward	Project Name	Location	Name of Contractor	Contract Sum	Budget Allocation	Status
5	Luyha bwake,Souith Bukusu,West Bukusu,Naitiri Kabuyefwe,Ndalu Taban,Chwele Kabuchai, Milima,kibingei, Mbakalo,Matulo,Bumula,Chesikai,Mukuyuni,Namwela and Mihuu Ward	Supply and delivery of 2months old improved Indigenous chicks, vaccinated against Mareks, Gumboro and Newcastle diseases and chick feeds for Ward-based project 2025-26	Wards	M/S Jolwa Farm Kenya Limited	45,101,000	45,100,000	complete
6	Township Ward, Khalaba Ward and Ndalu Taban Ward	Supply and delivery of chicken Incubators, Chicken feed pellet machines, Feed formulator and fertilized eggs	Wards	M/S Deprine Holdings Limited.	9,600 000	9,600,000	Two wards complete apart from township
7	Mbakalo Ward	proposed construction of mbakalo slaughterhouse in mbakalo ward	Mbakalo Ward	M/S Jewana Company Limited	4,813,710	5,000,000	
8	South Bukusu,West Bukusu and Mukuyuni Ward	Supply and delivery of 2months old improved Indigenous chicks, vaccinated against Mareks, Gumboro and Newcastle diseases and chick feeds for Ward-based project 2025-26	Wards	M/S Jolwa Farm Kenya Limited	6,900,000	6,900,000	complete
TOTAL					96,580,577	107,340,000	

Cooperatives Development

S/No.	Ward	Project Name	Name Of Contractor	Contract Sum	Budget Allocation	Status
1	Ndalu/Tabani	Construction Of 1. No Milk Cooler House	Prekalama Contractor	1,915,000	2,000,000	Ongoing
2	Kaptama	Purchase Of Seeds	Sesa Elimu Centre	200,000	200,000	Yet To Be Supplied
3	Kapkateny	Proposed Construction of Fence and Gate	Bitabu Construction Company	1,738,000	2,000,000	Ongoing
4	Kapkateny	Proposed Supply and Installation Of 4 Disc Coffee Pulping Machine	Mckinnon Machines and Coffee Supplies	3,580,126	3,600,000	Yet To Be Supplied
5	Ndalu/Tabani	Proposed Renovation Works of Nadafa Milk Cooler Plant	Bitabu Construction Company	1,287,950	1,350,000	Ongoing
6	Ndalu/Tabani	Supply And Delivery Of 1no. Milk Cooler	Techwin Limited	1,989,000	2,000,000	Yet To Be Supplied
		Total		10,710,076	11,150,000	

2. Health and Sanitation

Departmental Projects

S/No.	PROJECT DESCRIPTION	AMOUNT ALLOCATED	CONTRACT AMOUNT	AMOUNT PAID	BALANCE	STATUS
1	Completion of ICU/renal unit at webuye sub-county hospital	10,000,000.00	9,484,664	0	9,484,664	ongoing
2	The proposed Completion works for operation theatre at bokoli sub county hospital	10,000,000.00	9,933,139.05	0	9,933,139.05	Complete at payment stage
3	Purchase of medical equipment for cheptais sub-county hospital	11,463,801.00	9,999,500	0	9,999,500	supplied
4	Equipping of 100 bed maternal block at Bumula sub-county hospital	10,000,000.00	9,449,000	0	9,449,000	supplied

S/No.	PROJECT DESCRIPTION	AMOUNT ALLOCATED	CONTRACT AMOUNT	AMOUNT PAID	BALANCE	STATUS
5	Proposed completion works and construction of septic tank at Bumula subcounty hospital	10,000,000	9,453,544	0	9,453,544	Complete

Ward Based Projects

S/No.	Project Description	Amount Allocated	Contract Amount	Amount Paid	Balance	Status
1	The proposed erection and completion work for maternity wing at Namirembe dispensary in Bukembe west ward	3,000,000	2,914,794.26	0	2,914,794.26	Ongoing
2	Construction of Ablution block at Bumula playground. The proposed construction of ablution block at bumula playground in bumula ward	900,000	900,000	0	900,000	Ongoing
3	Construction of chepkurkur and kaimugul dispensaries and construction of maternity wards phase 1 in chepyuk ward	4,250,000	4,299,282.79	0	4,299,282.79	Ongoing
4	The proposed construction of tuikut health center in chesikaki ward	2,340,000	2298500.64	0	2298500.64	Ongoing
5	The proposed construction of 4 no door latrine at mechimeru heath center in east sang'alo ward	900,000	819,538	0	819,538	Ongoing
6	The proposed erection and completion work for maternity wing (phase 1) at sulwe dispensary in kamukuywa ward bungoma county	1,800,000	1,796,935.80	0	1,796,935.80	Ongoing
7	The proposed construction of maternity wing at kaborom dispensary in kaptama ward	2,500,000	2,483,632.07	0	2,483,632.07	65% Works Done
8	The proposed construction of kongit dispensary in kaptama ward	2,500,000	2,488,942.98	0	2,488,942.98	Ongoing
9	The proposed erection and completion work for outpatient wing and 2 no door pit latrine at kiptichor dispensary in kaptama ward bungoma county	2,700,000	2,692,471.50	0	2,692,471.50	20% Works Done
10	The proposed construction works for modern latrines at kaptama market in kaptama ward bungoma county	3,000,000	2,977,128.07	0	2,977,128.07	Complete
11	The proposed construction of 10 no pit latrine at khasoko primary school in khasoko ward	1,530,000	1,654,960.26	0	1,654,960.26	Works Ongoing
12	The proposed construction of 2 no door pit latrine at bisunu market malakisi/south kulisiru ward	450,000	436,779.19	0	436,779.19	Ongoing
13	Partitioning,ceiling board and water connection in a maternity wing at lurare dispensary in maraka ward	1,350,000	1,341,000	0	1,341,000	Complete
14	Equipping of lukhokhwe dispensary with modern health equipment's	1,350,000	1,24,000	0	1,24,000	Supplied
15	Construction of maternity wing at mukhe dispensary and completion of maternity wing at misikhu dispensary	2,700,000	2,613,658	0	2,613,658	Ongoing
16	Renovate and move mujini health container to muslim chief's office in musikoma ward	2,700,000	2,685,433	0	2,685,433	To Be Handed Over
17	Supply and delivery of medical equipment's at kolani and kaptanai dispensary	1,000,000	940,580	0	940,580	Paid
19	The proposed construction of 6-door ablution block at kisawai dispensary	1,000,000	968,972	0	968,972	Complete
20	Construction 6 door ablution block at sango market	1,000,000	943,554.80	0	943,554.80	Complete
21	Fencing of ngwelo dispensary in sitikho ward	1,350,000	1,344,986.36	0	1,344,986.36	Complete
22	Construction of placenta pit at lunakwe dispensary	849,885	849,885	0	849,885	Site Handed Over
23	Construction of 20 No toilets at Moi Deb primary and central primary	2,000,000	1,960,087	0	1,960,087	Complete
24	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	2,650,000	2,604,876.80	0	2,604,876.80	Complete
25	Proposed fencing of Mungore,Namsasi and Namanze dispensaries in Khasoko ward	900,000	890,389.00	0	890,389.00	Complete
26	Supply and delivery of medical equipment's for maeni and kamasielo dispensary	1,800,000	1,798,400	0	1,798,400	Supplied

3. Roads Infrastructure and Public Works

No	Ward	Name of Project	Approved Budget (PBB)	Contractor	Contract Sum	First Certificate	Amount Paid	Balance	Status As At 30th June 2026
1	Bokoli	Opening, Grading and Gravelling of Mahanga market- Sichei river road	3,600,000.00	Squina Investments and Supplies Limited	3,452,615.47	3,438,008.00	3,438,008.00	14,607.47	95% complete
2	Bokoli	Periodic maintenance of Wafula Mukhebo- Kasembeli Watila road	3,600,000.00	Bitro Construction sLimited	10,778,026.00	10,778,026.00		10,778,026.00	95% complete
3	Bokoli	Periodic maintenance of Kuywa-Lukuku-Bruno Road	2,700,000.00					-	95% complete
4	Bokoli	Grading and gravelling of Wanyonyi- Mukhale- Kanuti-Moyokwe- Ben Kapten- Bokoli RC school	4,500,000.00					-	95% complete
5	Bukembe East	Periodic Maintenance of Martin Sindani Road	4,500,000.00	Before Seven Consulting Limited				-	95% complete
6	Bukembe East	opening, grading and gravelling of Nyaranga Road	4,500,000.00	Before Seven Consulting Limited				-	95% complete
7	Bukembe East	Opening grading and gravelling of Makunjo Road	3,600,000.00	Before Seven Consulting Limited	3,486,251.47	3,476,258.80	3,476,258.80	9,992.67	95% complete
8	Bukembe west	Periodic maintenance of Maina Chengasia road	15,300,000.00	M'big Limited	15,068,235.95	15,062,997.20		15,068,235.95	95% complete
9	Bukembe west	Periodic maintenance of Wakhisi road						-	95% complete
10	Bukembe west	Periodic maintenance of Toko-Sichekereni- Mufuti road						-	95% complete
11	Bukembe west	Periodic maintenance of Kanisa mbili- Chefunea- Makokha- MCA road						-	95% complete
12	Bukembe west	Periodic maintenance of Chemche primary- Rodesha road						-	95% complete
13	Bukembe west	Periodic maintenance of Nachango-Mufuti road						-	95% complete
14	Bukembe west	Periodic maintenance of SDA Church- Sibi-Misiko Road						-	95% complete
15	Bukembe west	Periodic maintenance of Ndengelwa primary - Misiko road						-	95% complete
16	Bumula	Periodic maintenance of Baridi-Lutaso-Sabwami-Makokha-Kele-Kituyi Road	3,600,000.00	Nyathikis Ventures Limited	12,177,784.40	12,156,080.20		12,177,784.40	95% complete
1s7	Bumula	Periodic maintenance of Lurare primary- Kmtc Remo- Matokho mkt-Masinde wekora- Lunao fym primary - Lunao vtc road road	2,850,000.00					-	95% complete
18	Bumula	Periodic maintenance of church of Loise wafula- Namosi railway crossing- Lunao dispensary - Billy wanjala - Nandingwa,Tukai lutuli-Mikokwe primary road, Wafukho scola- Nandingwa road	5,850,000.00					-	95% complete

No	Ward	Name of Project	Approved Budget (PBB)	Contractor	Contract Sum	First Certificate	Amount Paid	Balance	Status As At 30th June 2026
19	Bumula	Musiya Primary- Wamuteke Road/ nasianda dispensary culvert	3,300,000.00	Dokuj Enterprises Limited	3,105,784.00	3,105,668.00	3,105,668.00	116.00	95% complete
20	Bumula	Construction of Musiya Wamuteke box culvert on Khayo river in Bumula ward		Markram Limited		4,654,616.00		-	Not budgeted but 90% complete
21	Cheptais	Periodic maintenance of Hill school-Kapchebus-Marama-Kanga'ng'a-Chemuses-Kapmuchonje road	7,000,000.00	Navitas Construction Limited	17,207,249.00	16,385,696.00		17,207,249.00	95% complete
22	Cheptais	Periodic maintenance of Cheptoror - Chepngwaen road	4,500,000.00					-	95% complete
23	Cheptais	Periodic maintenance of Kapchemwoikut-Kapmwanje-Police-Josphat -County Council land roadand installation of gabions at Kikar bridge	5,750,000.00					-	95% complete
24	Cheptais	Periodic maintenance of Walanga Boarder -Chebusienya-Miruni road	4,500,000.00	Haylford International Co. Limited		3,997,360.00		-	95% complete
25	Chepyuk	Opening, grading,and gravelling of Chepkur kur-Kamabus rd		Checarlt Company Limited		3,736,360.00		-	95% complete
26	Chepyuk	Grading and gravelling of Kabukwo Junc -Kubura Road	15,200,000.00	Inter Regional Company Limited	12,222,600.00	12,180,000.00		12,222,600.00	95% complete
27	Chepyuk	Grading and gravelling of St Johns Chepyuk -Sosaplel road						-	95% complete
28	Chepyuk	Opening, grading and gravelling of Kapkisei- Kabukwo Juncrd						-	95% complete
29	Chepyuk	Grading and gravelling of Kubura - Chepkowo Rd						-	95% complete
30	Chepyuk	Opening, grading and gravelling of Berur -Marichkut Rd						-	95% complete
31	Chepyuk	Grading and gravelling of Kipsikirok- Chepokos road						-	95% complete
32	Chepyuk	Opening, grading and gravelling of Cheptaburbur road						-	95% complete
33	Chepyuk	construction of foot bridge at Kimurio River						-	95% complete
34	Chesikaki	periodic maintenance Kiptii-Chebukoke road	2,455,000.00	Totalfix General	10,258,928.00	10,258,928.00		10,258,928.00	0% complete
35	Chesikaki	Chebinyinyi-Runik road	3,600,000.00					-	0% complete
36	Chesikaki	River Emanang'-Kamarang road	3,600,000.00					-	0% complete
37	Chesikaki	Periodic maintenance Kisiero-Kamarang Road	1,500,000.00					-	0% complete
38	Chesikaki	Periodic maintenance of Kingo Junction- Borter Road	1,800,000.00	Dahmahcy Investments Limited	2,721,708.00	2,696,072.00		2,721,708.00	95% complete
39	Chwele/ Kabuchai	Periodic maintenance of Londo-Sanandiki- Saisi- Yoram road	9,000,000.00	Manda Concrete Works Limited	20,638,720.00	20,563,320.00		20,638,720.00	95% complete
40	Chwele/ Kabuchai	Opening, Grading and Gravelling of Sikhana-Loboni road	7,200,000.00					-	95% complete

No	Ward	Name of Project	Approved Budget (PBB)	Contractor	Contract Sum	First Certificate	Amount Paid	Balance	Status As At 30th June 2026
41	Chwele/ Kabuchai	Periodic maintenance of Chwele S.A- Sirisia road	4,500,000.00					-	95% complete
42	East Sanga'lo	Grading and gravelling of Nabutola - Fuchani rd	2,250,000.00	Mukenya Stores Limited	14,892,500.00	10,474,481.05		14,892,500.00	95% complete
43	East Sanga'lo	Grading and gravelling of Dorofu Siche-River Chwelei rd	2,600,000.00					-	95% complete
44	East Sanga'lo	grading and gravelling of Sunrise-Nyange Rd	2,700,000.00					-	95% complete
45	East Sanga'lo	Opening and grading Silunda-Mukonyi road and ring culvert across Namasela stream	2,150,000.00					-	95% complete
46	East Sanga'lo	Grading and gravelling Mechimeru-Sango-Sikalame Rd	2,700,000.00					-	95% complete
47	East Sanga'lo	Periodic maintenance of Manga'le-Mayunga-Nyange road	2,600,000.00	Wivermal Construction Company Limited	2,528,220.00	2,528,220.00		2,528,220.00	95% complete
48	East Sanga'lo	Zakayo- Malyongobi- Nasoko Road	3,600,000.00	Dikamok Solutions Limited	3,487,861.80	3,486,026.20		3,487,861.80	95% complete
49	Elgon	Periodic maintenance of Mzee Tindis' Road -Kimobo -Kipyeto market road	9,900,000.00	Elitelanes Limited	8,864,111.85	8,861,298.00		8,864,111.85	95% complete
50	Kabula	Periodic maintenance of Wamunyiri road	4,500,000.00	Sweetwells Solution Limited	17,198,044.00	17,198,044.00		17,198,044.00	95% complete
51	Kabula	Periodic maintenance of Wamumali road	2,700,000.00					-	95% complete
52	Kabula	Periodic maintenance of Samichi cattlle dip road	2,700,000.00					-	95% complete
53	Kabula	Periodic maintenance of Remwa road	4,500,000.00					-	95% complete
54	Kabula	Periodic maintenance of Kabula Machinjoni road	1,300,000.00					-	95% complete
55	Kabula	Periodic maintenance of Otunga-Nuah road	1,800,000.00					-	95% complete
56	Kabula	Yacobo- Macho Road	2,250,000.00	Mercamu Limited	1,889,861.83			1,889,861.83	95% complete
57	Kamukuy wa	Periodic maintenance of Chesamisi mkt - Sosio river road	2,700,000.00	Experts General Merchants Limited		10,799,136.00		-	95% complete
58	Kamukuy wa	Periodic maintenance of Karoli-Kitale highways river road	2,250,000.00					-	95% complete
59	Kamukuy wa	Periodic maintenance of Katinga - Chief Mukire road	2,700,000.00					-	95% complete
60	Kamukuy wa	Periodic maintenance of Sipakala road	2,250,000.00					-	95% complete
61	Kamukuy wa	Periodic maintenance of Mzee Alex Road in Musembe village	3,600,000.00	Bilsan Limited		2,700,000.00		-	0% complete
62	Kapkateny	Periodic maintenance of Jipcho - Chepchabai	4,500,000.00	Morkaan Holdings Ltd	8,843,806.60	8,843,806.60		8,843,806.60	
63	Kapkateny	Kamuneru main road- Boundary tea plantation Road	4,500,000.00					-	0% complete

No	Ward	Name of Project	Approved Budget (PBB)	Contractor	Contract Sum	First Certificate	Amount Paid	Balance	Status As At 30th June 2026
64	Kapkateny	Periodic maintenance of Masaek-Kiptungururwo Road	4,500,000.00	Jamaluleyl General Contractor And Supplies Limited	4,320,377.05	4,275,760.00		4,320,377.05	95% complete
65	Kaptama	Periodic maintenance of Sultan - Kaptegandet road	8,000,000.00	Alternet Systems Ltd	7,553,320.94	7,537,680.00		7,553,320.94	95% complete
66	Kaptama	Periodic maintenance of Kaboywo dip-Kap Dik-Kaboywo canteen road-Kapmoim-Chikondi road	4,000,000.00	Elitelanes Limited	4,796,100.00	4,757,160.00		4,796,100.00	95% complete
67	Khalaba	Opening of Khakila- Matanda road, Opening of Namachanja-Total road, Opening of Bishop Adrian-Kolikho road and periodic maintenance of Nabangi-Atiema road	7,000,000.00	Nashi General Merchants Limited	4,918,110.00	4,918,110.00		4,918,110.00	0% complete
68	Khalaba	Periodic maintenance of saferio-Khalaba river road, pamus-daudi mechumo road, deliverance church road, Micha guest house road	-	Doncom Limited		1,784,790.50		-	95% complete
69	Khasoko	Grading and gravelling Sango junction- Bwaliro road	2,700,000.00	Akoli And Jo Company Limited	10,443,364.00	10,178,847.80		10,443,364.00	95% complete
70	Khasoko	Grading and gravelling of Namatotoa- Maraba-Mungore Parani road	3,340,000.00					-	95% complete
71	Khasoko	Periodic maintenance of Absalom Barasa -Khasoko high school - Parani-Mundaa road	1,800,000.00					-	95% complete
72	Khasoko	Periodic maintenance of Namanze Junction-Namanze prischool junc-Namanze Sec-maning road	2,700,000.00					-	95% complete
73	Khasoko	Periodic maintenance of Juma - Sambui-Elias Wanupi-Namusasi-dispensary road	1,800,000.00	Whitmala Enterprise Company Limited		1,793,823.80		-	95% complete
74	Kibingei	Periodic maintenance of Moi girls Kamusinga-Allan Bradly Primary	2,700,000.00	Mannikorr Ltd	2,575,378.67	2,573,738.40		2,575,378.67	95% complete
75	Kibingei	periodic maintenance of chebukwabi -pawawa road	1,000,000.00					-	95% complete
76	Kibingei	periodic maintenance of kibisi friends church-kinda silas nyaranga-peter machengo road	5,400,000.00	Dahmahcy Investments Limited	10,655,150.94	10,457,835.00		10,655,150.94	95% complete
77	Kibingei	Periodic maintenance of mzee sokoni-onyamase rd	2,700,000.00					-	
78	Kibingei	Periodic maintenance of Mzee marumbu-buteyo-hamisi road	2,700,000.00					-	95% complete
79	Kimaeti	Periodic maintenance of Railway crossing-Myanga primary -Libolina-Wambu- Maseno road	13,500,000.00	Ali Haili Cairo Logistics Limited	13,500,312.00	13,500,312.00		13,500,312.00	95% complete
80	Kimaeti	Periodic maintenance of Myanga - Bukirimo- Carmel view - Sparki road	-					-	95% complete
81	Kimaeti	Periodic maintenance of Kitabisi-Radi school	-					-	95% complete

No	Ward	Name of Project	Approved Budget (PBB)	Contractor	Contract Sum	First Certificate	Amount Paid	Balance	Status As At 30th June 2026
82	Kimaeti	Periodic maintenance of Bitobo-Impreza road	-					-	95% complete
83	Kimaeti	Nakalila- Masielo Road	2,700,000.00	Sweetwells Solution Limited	2,664,215.75	2,664,215.75		2,664,215.75	95% complete
84	Kimilili	Periodic maintenance of Matili RC-Catholic church - Bahai primary Apprx 2.7km	11,250,000.00	Shoks Enter Ltd	7,964,183.00	7,964,183.00		7,964,183.00	95% complete
85	Kimilili	Periodic maintenance of Matili marrum- Lwanda- Bituyu appostalic road						-	95% complete
86	Kimilili	Periodic maintenance of Makaburini-Khamulati factory road		Nosems Limited	13,625,971.45	13,622,133.45		13,625,971.45	95% complete
87	Kimilili	Periodic maintenance of Lanchester cabros- Kibisi spring road						-	95% complete
88	Kimilili	Periodic maintenance of Bituyu-Nandika - Mukanda Area road						-	95% complete
89	Kimilili	Periodic maintenance of Posta Booter- Soweto estate- Donly school road						-	95% complete
90	Kimilili	Periodic maintenance of Munanda phim school- Matilimkt road						-	95% complete
91	Luhya Bwake	Periodic maintenance of Chekulo - Chebeni road	1,800,000.00	Mbamu General Contractors Limited	9,780,573.29	6,215,280.00		9,780,573.29	95% complete
92	Luhya Bwake	Periodic maintenance of Khachonge-Khalitaba road	2,700,000.00	Kenwest Investments Limited		9,900,000.00		-	95% complete
93	Luhya Bwake	Periodic maintenance of Nangili-Coffee factory road	1,350,000.00					-	95% complete
94	Luhya Bwake	Periodic maintenance of Nangubo Pri -Chwele River Road	900,000.00					-	95% complete
95	Luhya Bwake	Periodic maintenance of Misri Corner-Sichei road	1,350,000.00					-	95% complete
96	Luhya Bwake	Periodic maintenance of Mabanga Catholic -Nanjofu Road	1,350,000.00					-	95% complete
97	Luhya Bwake	Periodic maintenance of Nasaka Markett -Misanga road	1,350,000.00					-	95% complete
98	Luhya Bwake	Periodic Maintenance of Nalondo-Changalwa Roa	1,350,000.00					-	95% complete
99	Luhya Bwake	Periodic of Sitila- Chwele river road	1,350,000.00					-	95% complete
100	Luhya Bwake	Periodic maintenance of Mukombozi- Khachonge road	900,000.00					-	95% complete
101	Luhya Bwake	Opening of the Nasaka Market-Chebosi Road	1,350,000.00					-	95% complete
102	Luhya Bwake	Opening of the Sitila Macho- Chwele River Road	1,350,000.00					-	95% complete
103	Lwandanyi	Periodic maintenance of Lurare -Ack Malakisi-Luyekhe-Matumbai-Tamlega road	18,650,000.00	Flonje Contractors Ltd	5,582,667.42	5,582,511.60		5,582,667.42	95% complete

No	Ward	Name of Project	Approved Budget (PBB)	Contractor	Contract Sum	First Certificate	Amount Paid	Balance	Status As At 30th June 2026
104	Lwandany i	Periodic maintenance of Londo-Stabicha- Mukhuyu road		Giff General Services Limited	3,288,716 .00	3,288,716. 00		3,288,71 6.00	95% complete
105	Maeni	Periodic maintenance of Nambaoni VTC- Tobela Road rd	1,800,000.00	Mbamu General Contractors Limited	1,798,000 .00	1,797,538. 30		1,798,00 0.00	95% complete
106	Maeni	Periodic maintenance of Wanyibe-Wenani-Wetoto Road	4,400,000.00	Experts General Merchants Limited	17,781,95 9.00	17,781,959 .00		17,781,9 59.00	95% complete
107	Maeni	Periodic maintenance of Kikwechi centre-Kasenge Patroba Road	2,250,000.00					-	95% complete
108	Maeni	Periodic maintenance of Ndumba - Wesisisi Road	3,030,000.00					-	95% complete
109	Maeni	Periodic maintenance of Khwiroro - Eman Road	2,700,000.00					-	95% complete
110	Maeni	Periodic maintenance of Kamusinde SDA-Yona -Sitabicha Road	2,700,000.00					-	95% complete
111	Maeni	Periodic maintenance of Ndobo - Richard Khaemba-Masafu Road	2,700,000.00					-	95% complete
112	Malakisi Kulisiru	Periodic maintenance of Namawanga Junc -Chongoi-Bitunde rds	2,700,000.00	Jayles Company Ltd		2,692,940. 00		-	95% complete
113	Malakisi Kulisiru	Periodic maintenance of Kibeu junction- Singicha rds 3.5km	16,150,000.00	Mallen Investment Limited		11,853,112 .00		-	95% complete
114	Malakisi Kulisiru	Periodic maintenance of Russia-Chongoi Rd 2.5km						-	95% complete
115	Malakisi Kulisiru	Periodic maintenance of Butere - Chongoi Road and installation of culverts						-	95% complete
116	Malakisi Kulisiru	Installation of cross culverts at Reformed church						-	95% complete
117	Malakisi Kulisiru	Periodic maintenance from St Antony Sec-Malinda-Ex chief road						-	95% complete
118	Maraka	Opening of SA-Amos-Mwanja-Kakimanyi rd	1,800,000.00	Timcy Holdings Limited	3,452,615 .47	1,625,067. 35		3,452,61 5.47	95% complete
119	Maraka	Maintenance of main road-lukhova-mutali rd	1,350,000.00	Webmac General Contractors Ltd	11,818,77 6.00	11,123,472 .00		11,818,7 76.00	95% complete
120	Maraka	opening of roadblock-kasaya-nzoia river road	1,800,000.00					-	95% complete
121	Maraka	Murramming, compacting, opening of drainage in estates, sites and service	1,330,000.00					-	95% complete
122	Maraka	Murramming, compacting, opening of drainage in national estates(3streets)	1,350,000.00					-	95% complete
123	Maraka	Murramming, compacting, opening of drainage in estates,half london and st stephen	1,800,000.00					-	95% complete
124	Maraka	Gravelling, murramming and compacting wananchi-st marys-national	1,350,000.00					-	95% complete
125	Maraka	Gravelling, murramming and compacting CPB -public works	1,350,000.00					-	95% complete

No	Ward	Name of Project	Approved Budget (PBB)	Contractor	Contract Sum	First Certificate	Amount Paid	Balance	Status As At 30th June 2026
126	Maraka	Opening and murraming of Maraka Stadium- Nzoia Market- Mukisu Stream Road	1,600,000.00					-	95% complete
127	Maraka	Maintenance of Sahenyi Road-Webuye Stream	800,000.00	Kalma Investment Limited		3,008,576.00		-	95% complete
128	Matulo	Matulo Market-Mawang'i Spring – Kinisu-Dina-SA primary road		Qontrac Consultants Limited	2,672,640.00	2,261,420.00		2,672,640.00	95% complete
129	Matulo	Malaha Market -Ex Chief Mukhongo- Kingdom hospital-murram PAG mwamba road	18,600,000.00	M'big Limited	17,611,033.00	17,568,200.00		17,611,033.00	95% complete
130	Matulo	dina-radio mambo-musikari kombo						-	95% complete
131	Matulo	Cleophas-Chief-Kurarwa-Railway-Wanyonyi Foti- Wechuli –Nalika-Makhele Market- Woodhill Bridge						-	95% complete
132	Matulo	Kingdom-Daraja Mbili-Wenyila Road						-	95% complete
133	Matulo	Munyende-Malaha Poly-Malaha Market Road						-	95% complete
134	Matulo	Pajero-Namachi-Kona Mbaya Road						-	95% complete
135	Matulo	weigh bridge-musikari kombo-soko mjinga road						-	95% complete
136	Matulo	Jovenah- Mulati SA Road	1,800,000.00					-	95% complete
137	Mbakalo	Periodic maintenance of Nakitare - Juma Boy-Simatwa-Mulongo-Makhanu Road	2,700,000.00	M'big Limited	13,438,942.00	2,693,937.60		13,438,942.00	95% complete
138	Mbakalo	Periodic maintenance of Mbakalo ACK-Musa Mbaki-Mbakalo Friends Church-Police-Soteni Road	3,150,000.00					-	
139		Periodic maintenance of Walucho - Murenga-Musembe-Gaburiel-Mapambano-Kulecho rd	3,150,000.00					-	
140		Makhakara- Testerio-Onyaiti Road	1,800,000.00					-	
141		Makhakara- Testerio-Onyaiti Road	1,800,000.00					-	
142	Mbakalo	Testerio- Onyaiti- Karima Bridge	2,700,000.00					-	95% complete
143	Mbakalo	Periodic maintenance of Mukhisa Kobilo-Justus-Nandorobo Pri-Bidii Road	3,600,000.00	Iceman Enterprises Limited	3,578,829.32	3,578,829.32		3,578,829.32	95% complete
144	Mihuu	Periodic maintenance of Kivorani road 2km	15,880,000.00	Tamati Micro Business	9,735,319.00	9,735,319.72		9,735,319.00	0% complete
145	Mihuu	Periodic maintenance of Sipala sec - Kafs road 11/2km						-	
146	Mihuu	Periodic maintenance of Ndumbu road 1/2 km						-	
147	Mihuu	Periodic maintenance of Mihuu-Masindu road						-	0% complete
148	Mihuu	Periodic maintenance of Nabuyole-abigail road						-	0% complete

No	Ward	Name of Project	Approved Budget (PBB)	Contractor	Contract Sum	First Certificate	Amount Paid	Balance	Status As At 30th June 2026
149	Mihuu	Periodic maintenance of St John Savanna-Savanna dispensary road 1km						-	0% complete
150	Mihuu	Barasa Sibuchi- Kutukhulu Road (2km)						-	
151	Mihuu	Periodic maintenance of Mwinami road 2km		Naltek Building And Civil Engineering Works Limited	3,372,574.39	3,371,656.00		3,372,574.39	95% complete
152	Milima	Grading and gravelling of Shandumba-Shivachi road	5,750,000.00	Ali Haili Cairo Logistics Limited	5,860,500.00	5,860,500.00		5,860,500.00	95% complete
153	Milima	Grading and gravelling of Binyenya - Dr Eseli road						-	95% complete
154	Misikhu	Periodic maintenance of Sirisia Coffee factory road	13,400,000.00	Global Magnate Trading Co. Limited		13,382,120.00		-	95% complete
155	Misikhu	Periodic maintenance of Daraja Mbili-Sichuru-Misoki road						-	95% complete
156	Misikhu	Periodic maintenance of Namusiule-Bunjosi dispensary road						-	95% complete
157	Misikhu	Periodic maintenance of Bunange'ni-Leo-Lutuli road						-	95% complete
158	Misikhu	Periodic maintenance of Awinji-Nato-Friends Church Road						-	95% complete
159	Misikhu	Periodic maintenance of Blue Canteen -Mzee Mombasa Road						-	95% complete
160	Misikhu	Opening of Ainea Chengwa'li road		Experts General Merchants Limited		4,517,880.00		-	0% complete
161	Misikhu	Opening of Lugulu Day- Wekesa Situma Road	4,500,000.00					-	0% complete
162	Mukuyuni	Periodic maintenance of Sikhana-Mbako-Makhonge 2.6km	15,190,827.00	Inter Regional Company Ltd	12,806,695.22			12,806,695.22	
163	Mukuyuni	Periodic maintenance of Pathway-Nicola-Matisi rd 4km	-	Inter Regional Company Limited		12,790,160.00		-	95% complete
164	Mukuyuni	Kuywa Junction- Sikulu Primary-Lukhuna Road	-					-	95% complete
165	Musikoma	Periodic maintenance of pumzika junction-munyali bridge-maina railway road road	3,600,000.00	Neshapark International Co. Limited	12,120,840.00	12,112,317.70		12,120,840.00	95% complete
166	Musikoma	Periodic maintenance of Jordan Road (Wamwanan junction- Mzee Cheloti)	850,000.00					-	95% complete
167	Musikoma	Periodic maintenance of Makhanu-MusamaliMusungu- Rich minister road	4,050,000.00					-	95% complete
168	Musikoma	Periodic maintenance of Omondi-Barkery- Wanalisi- Walala road	4,500,000.00					-	95% complete
169	Musikoma	Periodic of Mwalimu Waka- Nyorita road	900,000.00					-	95% complete
170	Musikoma	Kapuru- ACK Sacred Road	2,700,000.00	Clanex General Contractors Limited	4,361,219.61	4,360,407.40		4,361,219.61	95% complete

No	Ward	Name of Project	Approved Budget (PBB)	Contractor	Contract Sum	First Certificate	Amount Paid	Balance	Status As At 30th June 2026
171	Naitiri/ Kabuyefwe	Periodic maintenance of Mukweyi-Musila- PAG church - Makumu-Pwani mkt road	5,350,000.00	Wallace International Limited	9,536,476.00	9,536,476.00		9,536,476.00	95% complete
172	Naitiri/ Kabuyefwe	Construction of Mepu box culvert on the Sokomoko- Mepu- Kakai Road	4,500,000.00					-	95% complete
173	Namwela	Periodic maintenance of Kikai-Nabeki Road	15,900,000.00	Ryla Solutions	4,361,219.61	5,286,120.00		4,361,219.61	95% complete
174	Namwela	Periodic maintenance of Chwele Girls -Butunde Road	-	Hemillers Company Limited		10,319,824.00		-	95% complete
175	Namwela	Periodic maintenance of Chwele - Sibumba-Kwafu road	-					-	95% complete
176	Ndalu Tabani	Periodic maintenance of Faith Academy-Bunyasi road ,Muliro market-Musembe-Muhanji road	8,100,000.00	Dahmahcy Investments Limited	2,022,983.05	2,022,355.60		2,022,983.05	95% complete
177	Ndalu Tabani	Periodic maintenance of Professor Odhiamb o-John Bengi-Julius Opanga'na rd	-	Lybrik Engineering Co. Limited	5,596,575.00	5,536,327.35		5,596,575.00	95% complete
178	Ndivisi	Periodic maintenance of makuselwa-khaoya 3.8km	5,975,000.00	Bluedon Ventures Limited	5,906,217.08	5,016,485.70		5,906,217.08	95% complete
179	Ndivisi	Periodic maintenance of Misikhu - Makemo-Namarambi-chebukora road 4km	6,425,000.00	Kosian Enterprises Ltd	6,043,422.00	6,043,422.00		6,043,422.00	0% complete
180	Siboti	Periodic maintenance of Netima-Mukwa Market road	14,400,000.00	Ali Haili Cairo Logistics Limited	14,319,007.00	14,319,007.65		14,319,007.00	95% complete
181	Siboti	periodic maintenance of Miluki-Namanje road						-	95% complete
182	Siboti	periodic maintenance of Netima-Bisuche junc-kisawai-Makari junc road						-	95% complete
183	Siboti	Periodic maintenance of Masielo mkt -St Peters Siboti mkt rd						-	95% complete
184	Siboti	opening and grading of Martin Sikuku Junc -Nyongesa Mwanja junc Rd						-	95% complete
185	Siboti	Opening and grading of Nandika Pstation -Nandika Catholic Church - Khabusi Bridge Rd						-	95% complete
186	Siboti	opening and grading of Mukwa sec - Kikwech rd						-	95% complete
187	Siboti	Opening and grading of Wepukhulu-Chananga-Sango rd						-	95% complete
188	Siboti	opening and grading of Netima pri-Peter sumbi Junc Rd						-	95% complete
189	Siboti	Opening and grading of Wanyonyi Tumen Junc -Nandika Bridge rd						-	95% complete
190	Siboti	opening and grading of Wekesa Anthony-Martin Wasike-Nandika Bridge Rd						-	95% complete

No	Ward	Name of Project	Approved Budget (PBB)	Contractor	Contract Sum	First Certificate	Amount Paid	Balance	Status As At 30th June 2026
191	Siboti	Opening of Bosio Pr-Namuningie dam-Simiyu Temteo rd						-	95% complete
192	Siboti	opening of Kisawai Alex Junc Rd - Toloso River						-	95% complete
193	Siboti	opening of Sinne -Bosio dam rd						-	95% complete
194	Siboti	Opening of Waswa Maruti-Mwasame rd						-	95% complete
195	Siboti	opening of ,Miluki Sec -Timina rd						-	95% complete
196	Siboti	Opening of Siboti Junc ACK church-Health center- Thomas Matasi junc rd						-	95% complete
197	Siboti	Opening of Napara ACK Pri - Toloso-Sango bridge						-	95% complete
198	Siboti	Opening of Musakasa Market - Charles Arnest rd						-	95% complete
199	Siboti	Periodic maintenance of Nandika Junc - Nandika River rd						-	95% complete
200	Sitikho	Periodic maintenance of Namisi road	2,700,000.00	Ventair Construction Limited	14,946,984.00	14,943,120.00		14,946,984.00	95% complete
201	Sitikho	Periodic maintenance of Sitikho road	2,700,000.00					-	95% complete
202	Sitikho	Periodic maintenance of Milele road	2,700,000.00					-	95% complete
203	Sitikho	Periodic maintenance of Railway line Road	1,800,000.00					-	95% complete
204	Sitikho	Periodic maintenance of Ngachi Road and Bridge	2,500,000.00					-	95% complete
205	Sitikho	Periodic maintenance of Mwangala Road	1,800,000.00					-	95% complete
206	Sitikho	Periodic maintenance of mahele market-catholic Church	900,000.00					-	95% complete
207	Sitikho	Periodic maintenance of Kasisi Road	1,800,000.00					-	95% complete
208	Sitikho	periodic maintenance of Kukwangali SDA Road	1,800,000.00	Mallen Investment Limited	3,473,037.06	3,469,560.00		3,473,037.06	90% complete
209	South Bukusu	Grading and gravelling of Muanda health center- Silingi rd, Nasongo-Mukanda- Makhanu anaseth rd and Ngutuku-Isabelah-Sio river-Wesonga kinabati-motima makhanu chapili tulumba TTI rd,kayobia-muanda primary rd	2,745,000.00	Sweetwells Solution Limited	11,104,776.00	11,071,562.00		11,104,776.00	95% complete
210	South Bukusu	Grading and gravelling of Nelima-Khayota- Bilenge- Nganga rd, Namachanja- Mukoro- George wasolo rd,sifuniame-chief mildred rd,mutuunyi-wasolo rd	2,745,000.00					-	95% complete
211	South Bukusu	Namasake cattle dip- Wesamba-Chief Nyongesa rd, Wangila lupao-sio river rd,musumba rd, Burangasi-VTC- Mambo rd, Mark makokha rd , Kakumeka- vincent rd, Musumba rd	3,510,000.00					-	95% complete

No	Ward	Name of Project	Approved Budget (PBB)	Contractor	Contract Sum	First Certificate	Amount Paid	Balance	Status As At 30th June 2026
212	South Bukusu	Opening of Protus Mukusi-road,	2,250,000.00					-	95% complete
213	Tongaren	Periodic maintenance of Bishop Atundo Secondary- Jusper Kiveu - Sango markt- Mitoto- Mfunje- Namunguva road	6,993,000.00	Mosaic Oomph Limited	6,986,119.89	6,985,288.00		6,986,119.89	95% complete
214	Tongaren	Periodic maintenance of R Harrows bridge Savania- Nyamweso Binyenya mrkt- Friends church Binyenya dam- Nabongolo sikulu- Matisi primary Ngome road- Sokomoko, Sawa kiminini river- Manyasa Lungai junction road	8,487,000.00	Framepack Company Limited	8,189,049.00	8,186,932.00		8,189,049.00	95% complete
215	Tuuti-Marakaru	Opening, grading and gravelling and installation of culverts on Kimukungi-Dismas Nakokonya-Khalaba road	2,250,000.00	Sla Company Limited	2,294,841.34	2,293,088.00		2,294,841.34	95% complete
216	Tuuti-Marakaru	Opening of Makutano-recho maria church	2,250,000.00	Kocal Engineering Limited	1,032,550.00	1,031,982.40		1,032,550.00	95% complete
217	Tuuti-Marakaru	Opening of Manoa-Kangabasi road	2,250,000.00	Bypass Logistics Ltd		1,211,701.20		-	95% complete
218	Tuuti-Marakaru	Opening ,grading and gravelling and installation of culvers on Nabongo-Khalaba road	2,250,000.00	Civilmar Limited	18,450,000.00	17,762,152.00		18,450,000.00	95% complete
219	Tuuti-Marakaru	Periodic maintenance of Shibale-Kikwechi Police post	3,150,000.00					-	95% complete
220	Tuuti-Marakaru	Gravelling of Makutano Corner shop-Mwalimu Henry road	1,080,000.00					-	95% complete
221	Tuuti-Marakaru	Gravelling of Cardinal Otunga-Kamukunda-Fr Osyanju road	1,350,000.00					-	95% complete
222	Tuuti-Marakaru	Periodic maintenance of Mwalimu Nandemu-Wetungu-Wasike road	3,150,000.00					-	95% complete
223	Tuuti-Marakaru	Periodic maintenance of Bukananachi -Lumasa road	1,575,000.00					-	95% complete
224	Tuuti-Marakaru	Gravelling of Bukananchi - Namawanga road	1,575,000.00					-	95% complete
225	Tuuti-Marakaru	Opening, grading and gravelling and installation of culverts on Lusweti-John Namela-Round-Matayo Bilasio-Rogino Road road	2,070,000.00					-	95% complete
226	West Bukusu	Periodic maintenance of Muchoe junction - Nabikubo road	1,708,584.00	Before Seven Consulting Limited	20,960,388.00	20,960,388.00		20,960,388.00	95% complete
227	West Bukusu	Periodic maintenance of Makhanu-Wenani road	1,802,544.00					-	95% complete
228	West Bukusu	Periodic maintenance of Masinde-Glory- Lwanja primary junction road	2,905,520.00					-	95% complete
229	West Bukusu	Periodic maintenance of Catholi churchc- Machwele river- Wacholi road	3,604,440.00					-	95% complete
230	West Bukusu	Periodic maintenance of Namuningie- Chief masolo road	4,007,332.00					-	95% complete

No	Ward	Name of Project	Approved Budget (PBB)	Contractor	Contract Sum	First Certificate	Amount Paid	Balance	Status As At 30th June 2026
231	West Bukusu	Periodic maintenance of Cheupe-Kauka road	2,314,080.00					-	95% complete
232	West Bukusu	Periodic maintenance of Juma Rose-Machwele primary road	2,402,240.00					-	95% complete
233	West Bukusu	Periodic maintenance of Nyangali Market- Machwele River Road	1,505,280.00					-	95% complete
234	West Bukusu	Repair and installation of culverts across the Ward	1,249,980.00	Webmac General Contractors Ltd		2,276,447.80		-	95% complete
235	West Nalondo	Periodic maintenance of Pongola-Muyai dam	4,500,000.00	Wivermal Construction Company Limited	4,446,798.25	4,426,560.00		4,446,798.25	95% complete
236	West Nalondo	Periodic maintenance of Noco-Busiraka road	5,550,000.00	Nambaya Natela Enterprises Limited		14,123,000.00		-	95% complete
237	West Nalondo	Periodic maintenance of Chebukwa-Muyekhe road	5,550,000.00					-	95% complete
238	West Nalondo	Periodic maintenance of Mulaa road	3,100,000.00					-	95% complete
239	West Nalondo	Opening and murraming of Sawali-Ndengelwa Bridge Road	0					-	95% complete
240	West Sanga'lo	Periodic maintenance of Bulondo Catholic Church -Butunde-Khalaba River apprx 3.7Km	9,180,000.00	Black Timber Company Limited	13,581,079.44	13,577,568.00		13,581,079.44	95% complete
241	West Sanga'lo	Periodic maintenance of Masibo Junction -Makindi market-Makitola junc-Ranje 2km	4,950,000.00					-	95% complete
242	West Sanga'lo	Lwanda Junction- Ekitale Market Road	3,600,000.00	Dahmahcy Investments Limited	3,512,460.00	3,505,520.00		3,512,460.00	95% complete

4. Education and Vocational Training

S/no	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
1	The proposed completion of 1no ECDE classroom at Cheptoror primary school and renovation of 1no classroom at Chewangoi in Chepyuk ward	Chewangoi / Cheptoror	2,000,000.00	1,999,500.00	1,999,500.00	Complete	The classrooms are in use
2	The proposed construction of automotive/mechanical workshop with office and 2no pit latrine at Wacheka vtc	Wecheka	2,950,000.00	2,878,363.00	0	Complete	Payment stage
3	The proposed construction works for 1no workshop and 2no door pit latrine at Kapchebon vtc in Kaptama ward	Kapchebon	2,600,000.00	2,584,443.10	0	Ongoing	At finishing stage
4	Construction of 4no door toilet at sio ECDE primary	Sio	450,000.00	441,911.20	0	Yet to start	Site handed over
5	The proposed construction works for 1no ECDE classroom and 4no door pit latrine at Nzoia RC primary school in Naitiri/Kabuyefwe ward	Nzoia RC	2,250,000.00	2,249,000	0	Ongoing	At roofing stage
6	The proposed construction works for model vtc at Mitua vocational training center in Soysambu/Mitua ward	Mitua VTC	17,100,000.00	16,965,088.00	0	Ongoing	At foundation stage
7	The proposed construction of 1no ECDE classroom at Matisi, Machakha,Mitoto,Birunda and Milimani primary schools in Tongaren ward	Matisi, Machakha, Mitoto, Birunda and Milimani primary schools	7,420,000.00	7,407,321.53	7,403,970.00	Complete	The classrooms are in use

S/no	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
8	The proposed construction of sentry modern gate and exhibition stalls at Kibabii vocational training enter in Tuuti/Marakaru ward	Kibabii VTC	5,550,000.00	5,457,756.84	0	Ongoing	Requested for partial payment but yet to be paid
9	Construction of 1no ECDE classroom and 2no door pit latrine at Kisiwa primary school in West Nalondo ward	Kisiwa Primary	1,800,000.00	1,760,528.00	0	Complete	At payment stage
10	The proposed construction of 1no ECDE classroom and 2no door pit latrine at Kapsambu ECDE center in Kapkateny ward	Kapsambu ECDE Centre	1,800,000.00	1,799,525.00	0	Site handed over yet to start	Yet to start
11	The proposed construction works for 1no ECDE classroom at Nabuyole primary school in Mihuu ward	Nabuyole primary	1,500,000.00	1,465,298.00	0	Ongoing	
12	The proposed construction of 10 No pit latrine at Mungore primary school in Khasoko ward	Mungore Primary	1,290,000.00	1,289,000.00	1,288,998.00	Complete	In use
13	The proposed construction of 2 No of ECDE classrooms at Sambu primary school in Ndivisi ward	Sambu Primary	2,000,000.00	1,993,697.93	0	Ongoing	At roofing stage
14	The proposed construction of 1no ECDE classroom at Siboti,Khabusi,Namanje,Nasimbo and Nangata primary schools in Siboti ward	Siboti,Khabusi,Namanje,Nasimbo and Nangata primary schools	6,500,000.00	6,486,560.00	0	Ongoing	At walling stage
15	The proposed construction of 1no ECDE classroom at Mang'ana primary school in Sitikho ward	Mang'ana	1,250,000.00	2,439,132.00	0	Yet to start	Site handed over
16	The proposed construction of 1 no ECDE classroom and 3 No door pit latrine at sio primary school in Musikoma ward	Sio Primary	2,000,000.00	1,951,850.00	0	Yet to start	At contract signing stage
17	Construction of 1 No. ECDE classroom at Kaberwa and Kibuk primary in Elgon wards	Kaberwa and Kibuk primary schools	2,700,000.00	2,699,800.00	0	Ongoing	At walling stage
18	The proposed construction works for barbed wire fence and gate at Nang'eni ECDE centre in Maraka ward	Nang'eni ECDE Centre	540,000.00	538,600.00	0	Yet to start	Site handed over
19	Proposed construction works for 1 no ECDE classroom at Sosaple primary school in Chepyuk ward	Sosaple primary	2,000,000.00	1,990,000.00	0	Ongoing	At roofing stage
20	Proposed construction works for 1 No ECDE classroom and 3 no door pit latrine at Chemeker primary school in Kaptama ward	Chemeker Primary	2,000,000.00	1,987,596.00	0	Ongoing	At finishing stage
21	The proposed construction of administration block at Kibabii VTC in Tuuti Marakaru ward.	Kibabii VTC	2,000,000.00	1,956,847.88	0	Complete	Completed within schedule
22	Proposed Construction works for 1 no ECDE Classroom and 3 no door pit Latrine at Bunambobi Primary School in Bumula ward	Bunambobi primary	2,000,000.00	1,982,625.00	0	Complete	In use
23	Proposed renovation works for 1 no ECDE Classroom at Wamunyiri, Mukhuma, Syoya and Lukusi Primary School in Kabula ward	Wamunyiri, Mukhuma, Syoya and Lukusi Primary Schools	2,000,000.00	1,988,872.00	1,988,872.00	Complete	In use
24	Proposed Construction works for 1 no ECDE Classroom and 3no. door pit Latrine at Sacho Primary School in Kapkateny ward	Sacho primary	2,000,000.00	1,990,433.44	0	Yet to start	Site handed over
25	Proposed construction works for 1No ECDE Classroom and 3no door pit Latrine at Miluki Primary School in Siboti Ward	Miluki primary	2,000,000.00	1,971,056.14	1,971,056.14	Complete	Completed within schedule
26	Proposed Renovation works for 1 no ECDE Classrooms at Namakhele Primary School in Chwele Kabuchai ward	Namakhele primary	500,000.00	447,834.31	0	Yet to start	Yet to start
27	Proposed Construction works for 1 no ECDE Classroom and 3 no door pit latrine at Sango Pefa Primary school in Maraka ward	Sango pefa Primary	2,000,000.00	1,999,333.00	0	Complete	Completed within schedule
28	Proposed Construction Works for 4no door Pit Latrine at Lukhuna ECDE in South Bukusu ward	Lukhuna ECDE	500,000.00	498,932.00	0	Complete	

S/no	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
29	Proposed Construction Works for 1no ECDE Classroom at Muanda primary School in South Bukusu ward	Muanda primary	1,500,000.00	1,490,000.00	1,490,000.00	Complete	In use
30	Proposed Renovation works for of 1 no ECDE Classrooms at Namawanga, Lutaso, Namunyu Butonge and Bukokholo primary School in Malakisi Kulisiru ward	Namawanga,Lutaso,Namunyu,Butonge and Bukokholo primary	2,000,000.00	1,922,313.72	0	Complete	Completed within schedule
31	Proposed Construction works for 1 no ECDE Classroom and 3no. Door pit latrine at Kikwamet Primary School in Tongaren Ward	Kikwamet primary	2,000,000.00	1,994,948.30	0	Complete	Completed within schedule
32	Proposed Renovation works for 1 no ECDE Classrooms at Khwiroro, Siuna, Kibingei FYM and Kibingei RC Primary School in Kibingei ward	Khwiroro,Siuna,Kibingei FYM and Kibingei RC primary school in Kibingei ward	2,000,000.00	1,950,001.15	0	Complete	Completed within schedule
33	Proposed Completion works for 1 no ECDE Classrooms and 2NO door Pit latrine at Nabutola and Sango Primary Schools in East Sang'alo ward	Nabutola and sango primary	2,000,000.00	1,994,736.00	1,994,736.00	Complete	Completed within schedule
34	Proposed Renovation works for 1 no ECDE Classrooms at Ng'oli, Bituyu,Khamulati,Punda Misikhu main, and Sango Primary School in Kimilili ward	Ngoli,Bituyu,Khamulati,Punda Misikhu main and Sango primary schools	2,000,000.00	1,970,497.00	0	Complete	Completed within schedule
35	The proposed construction works for 1NO. ECDE classroom at Nabuyole primary school in Mihuu ward	Nabuyole primary	1,500,000	1,465,298.00	0	Yet to start	Site handed over
36	The proposed construction of 1 no ECDE classroom and 3 No door pit latrine at Sio primary school in Musikoma ward	Sio primary	1,000,000.00	951,850	0	Yet to start	Not handed over
37	Proposed construction works for 1 No ECDE classroom and 3 no door pit latrine at Chemeker primary school in Kaptama ward	Chemeker primary	2,000,000.00	1,987,596.00	0	Complete	At finishing stage
38	Erection end completion of 1 no ECDE classroom and 2 no door pit latrine at Bugaa primary school in Elgon ward	Bugaa primary school	2,000,000.00	1,982,154.51	0	Complete	Completed within schedule
39	Proposed construction works for 1 no ECDE classroom at Namatotoa primary school in Cheptais ward	Namatotoa primary school	2,000,000.00	1,963,934.00	0	Yet to start	Site handed over
40	Construction of 1 no ECDE classroom at Chebini Pefa primary school in Bokoli ward	Chebini Pefa primary school	1,500,000.00	1,493,798.00	0	Ongoing	At finishing stage
41	The proposed Renovation Works and Land scaping in Muteremko VTC and Tilling of Kanduyi DEB	Muteremko VTC	2,000,000.00	1,996,749.00	1,996,749.00	Complete	Completed within schedule
42	Proposed Construction works for 1 no ECDE Classroom at Hafo Land ICFEM Primary School in Milima Ward	Hafo land and ICFEM	2,000,000.00	1,948,307.00	853,526.00	Ongoing	At finishing stage
43	Equipping of ECDE Classrooms with Plastic Chairs in Bukembe East ward	All ECDE center	1,500,000.00	1,470,000.00	1,470,000.00	Delivered	In use
44	Equipping of ECDE Classrooms with Plastic Chairs in Chesikaki ward	All ECDE center	2,000,000.00	1,940,000.00	1,940,000.00	Delivered	In use
45	Equipping of 10 ECDE Classrooms with Plastic Chairs for ECDE Learners ,10 Tables and 20 Chairs for Teachers in Khasoko ward	All ECDE center	2,000,000.00	1,947,000.00	1,947,000.00	Delivered	In use
46	Equipping of ECDE Classrooms with Plastic Chairs in Kimaeti ward	All ECDE center	2,000,000.00	1,940,000.00	1,940,000.00	Delivered	In use
47	Equipping ECDE Classrooms with Plastic Chairs in Misikhu ward	All ECDE center	2,000,000.00	1,960,000.00	1,960,000.00	Delivered	In use
48	Equipping of ECDE Classrooms with Plastic Chairs in Naitiri Kabuyefwe ward	All ECDE center	2,000,000.00	1,996,000.00	1,996,000.00	Delivered	In use
49	Equipping ECDE Classrooms with Plastic Chairs in Namwela ward	All ECDE center	2,000,000.00	1,920,000.00	1,920,000.00	Delivered	In use
50	Equipping of ECDE Classrooms with Plastic Chairs in Ndivisi ward	All ECDE center	2,000,000.00	1,970,000.00	1,970,000.00	Delivered	In use

S/no	Project Name	Location	Allocation	Contract Sum	Expenditure	Status	Remarks
51	Equipping ECDE Classrooms with Plastic Chairs in West Nalondo ward	All ECDE center	2,000,000.00	1,960,000.00	1,960,000.00	Delivered	In use
52	Equipping of ECDE Classrooms with Plastic Chairs in Matulo ward	All ECDE center	2,000,000.00	1,980,000.00	1,980,000.00	Delivered	In use
53	Equipping of ECDE Classrooms with Plastic Chairs in Kamukuywa ward	All ECDE center	2,000,000.00	1,960,000.00	1,960,000.00	Delivered	In use
54	Supply and delivery of no. 5000Ltrs water Tanks Equipping of ECDE Classrooms with Plastic Chairs in Ndalu Tabani ward	All ECDE center	2,000,000.00	1,975,000.00	1,975,000.00	Delivered	In use
55	Equipping of ECDE Classrooms with Plastic Chairs in Luuya Bwake ward	All ECDE center	2,000,000.00	1,999,333.00	1,999,333.00	Delivered	In use
56	Equipping of ECDE Classrooms with Plastic Chairs in Sitikho ward	All ECDE center	2,000,000.00	1,998,000.00	1,998,000.00	Delivered	In use
57	Supply and delivery of ECDE plastic chairs for learners in West Bukusu ward	All ECDE center	2,000,000.00	1,980,000.00	1,980,000.00	Delivered	In use
58	Supply and delivery of ECDE plastic chairs for learners in Bokoli ward	All ECDE center	500,000.00	499,950.00	499,950.00	Delivered	In use
59	Supply and delivery of ECDE plastic chairs for learners in Maeni ward	All ECDE center	2,000,000.00	1,998,000.00	1,998,000.00	Delivered	In use
60	Supply and delivery of equipment for resource center in Bukembe West ward	All ECDE center	2,000,000.00	1,982,100.00	1,982,100.00	Delivered	In use
61	Supply and delivery of tools and equipment for Lwandanyi ward	All ECDE center	2,000,000.00	1,989,236.00	0	Delivered	In use
62	Supply and delivery of tools and equipment at Naitiri and Musembe VTC in Mbakalo ward	Naitiri and Musembe VTCs	2,000,000.00	1,995,000.00	0	Delivered	In use
63	Supply and delivery of ECDE plastic chairs for learners in West Sang'alo ward	All ECDE center	2,000,000.00	1,971,420.00	1,971,420.00	Delivered	In use
64	Supply and delivery of building materials for Moi primary and 15 no tanks across the ward in Township ward	Moi primary	2,000,000.00	1,974,777.00	0	Delivered	In use
65	Supply and delivery of ECDE plastic chairs for learners in Mukuyuni ward	All ECDE center	2,000,000.00	1,980,000.00	1,980,000.00	Delivered	In use
66	Supply and delivery of ECDE plastic chairs for learners in Mihuu ward	All ECDE center	500,000.00	498,230.00	498,230.00	Delivered	In use

5. Trade, Energy and Industrialization

Departmental projects

S/No	Project Description	Contractor	Location	Budget Estimate	Contract Amount	Amount Paid	Status
1	Construction of Modern Stalls and Shades at Kamukuywa Market	Wells Trading Co.	Kamukuywa	201,353,576	272,672,927 Varied to 3	272,463,252	Ongoing at 75% complete
2	Construction of County Integrated Industrial Park at Sang'alo Institute (CAIP)	Quest Civil Engineering	Sang'alo	194,548,890	474,153,714	209,152,284.52	On going at 59% complete
3	Disbursement of County Trade Loans across all the 45 Wards		45 wards	30,963,496	9,096,875	9,096,875	Ongoing
	Sub Total				**746,826,641**	**208,742,964**	

Ward based Projects

S/No	Project Name/Description	Name Of Contractor	Location	Amount Allocated	Contract Amount	Amount Paid	Balance	Status

S/No	Project Name/Description	Name Of Contractor	Location	Amount Allocated	Contract Amount	Amount Paid	Balance	Status
1	Supply of Trolleys	Orion Point	CBD	1,000,000	985,000	0	985,000	supplied
2	Installation of 2No 12M solar lights	Dutron LTD	Navakholo market	2,700,000	2,423,726	0	2,423,726	At base
3	Installation of 2No solar interg lights	M/S Westlink LTD	Kaptoboi&Kapkurongo	540,000	448,400	0	448,400	completed
4	Construction of 2No Boda Boda sheds	M/S ICEMAN ENTERPRISES	Mulatiwa,Embakasi&Sasur	675,000	643,336	0	643,336	completed
5	Installation of 1No 30M solar lights	M/S POWERHUB LTD	Mukhweya catholic church	4,500,000	4,856,711.20	0	4,856,711.20	Base set
6	Installation of 3No Market Stalls	N/A	Lubunda Market	990,000	N/A	0	N/A	Non responsive
7	Installation of 4No solar streetlights	WESTLINK LTD	Sango Market	900,000	806,800	0	806,800	completed
8	Installation of 8No solar interg lights	WESTLINK LTD	mang'ana,maina and makhele	1,800,000	1,603,600	0	1,603,600	completed
9	Construction of 3No BodaBoda sheds	N/A	Binyenya/Mukuyuni	900,000	N/A	0	N/A	Non responsive
10	Supply & installation of solar powered water pump	N/A	Namamuka	450,000	N/A	0	N/A	Non responsive
11	Installation of 3No 12M Solar floodlights	Dutron LTD	Ndalu/Muliro	3,944,000	3,218,965.40	0	3,218,965.40	base set
12	Supply of Combined Electric & Diesel powered 10Horse poshomill	N/A	Binyenya/Mabusi	2,000,000	N/A	0	N/A	Non responsive
13	Installation & Maintenance of 8M Grid streetlights	CHARLINK SUPPLIES	Lower/upper/central town	3,000,000	2,985,000	0	2,985,000	completed
14	Installation & Commissioning of 1No 12M Solar floodlights	N/A	Nyangali market	1,250,000	N/A	0	N/A	Non responsive
15	Supply, installation &Commissioning of 4No container stalls	Dutron LTD	Ndalu	4,720,000	4,700,000	0	4,700,000	Fabrication
16	Installation Commissioning of 3No 12M Solar floodlights	Lindner Enterprise	Sikenga&Marobo mkt	2,600,000	2,522,000	0	2,522,000	Base set
17	Construction of 3No Door Pit Latrine & Urinal	Buyofu construction comp	Kimwanga	700,000	586,776	0	586,776	completed
18	Installation & Commissioning of 2No Solar powered floodlights	N/A	Kaptaleleo Kiptiroko	1,000,000	N/A	0	N/A	Non responsive
19	Proposed supply and installation of 12 No. solar powered split streetlights	WESTLINK LTD	Ranje. Disp/Airport Mkt	3,600,000	2,912,400	0	2,912,400	Completed

S/No	Project Name/Description	Name Of Contractor	Location	Amount Allocated	Contract Amount	Amount Paid	Balance	Status
20	Proposed supply and installation of streetlights	WESTLINK LTD	Misanga & Kongoli Mkts	1,800,000	1,543,600	0	1,543,600	completed
21	Repairs and Maintenance of streetlights	Charlink supplies	Namuyemba/Bondeni/khalaba	3,600,000	2,902,000	0	2,902,000	completed
22	Supply and Delivery of car wash machines	Donile ventures	Namuyemba/Bondeni/khalaba	500,000	500,000	0	500,000	Supplied
23	Installation of solar powered streetlights	WESTLINK LTD	Chesamisi/makhonge/mukhuyuni/chesamisi junction	4,000,000	1,703,600	0	1,703,600	Awarded
24	Repair and maintenance of streetlights	WESTLINK LTD	Ranje/Kachomba/Airport Mkts	1,270,000	2,912,400	N/a	2,912,400	RE-TENDER
25	Construction of 10No. bodaboda sheds	Iceman Enterprises	Across the ward	3,000,000	2,992,800	0	2,992,800	Supplied
26	Installation of streetlights	WESTLINK LTD	Namarambi junction	1,665,000	508,000	N/A	508,000	RE-TENDER
27	Installation of Grid streetlights	N/A	Chepyuk & Kipsigon	2,000,000	N/A	N/a	N/A	Non responsive

6. Lands, Urban, Physical Planning and Housing

Lands

S/No	Project name	Physical Location	Amount Allocated 2025/26 FY	Status	Remarks
1	GIS Lab	Headquarter	0	New	
2	Ward Based Projects	Wards	18,660,000	Ongoing	Develop ward-based projects
3	Acquisition of land	Kibabii VTC	8,000,000	New	
4	Valuation roll-public participation	County	0	New	
5	Trade payables (Ward Based Projects)	Lwandanyi, Mt Elgon	21,235,500		To facilitate ward-based projects (trade payables)
	TOTAL		**47,895,500**		

Ward Based Projects

No	Ward	Name Of Project	Sector	Location	Final Project Cost
1	Chesikaki	purchase of one acre of land for Chemondi farmers' cooperative society	Lands, Urban & Physical Planning	Chemondi	900,000
2	Kamukuywa	Purchase of 2acres of land for sports purposes at Nabikoto	Lands, Urban & Physical Planning	Nabikoto	4,500,000
3	Milima	Purchase of one acre land for construction of ECDE Center at Mpakani	Lands, Urban & Physical Planning	Mpakani	2,700,000
4	Namwela	Purchase of land for Sibumba Dispensary	Lands, Urban & Physical Planning	Sibumba dispensary	900,000
5	Siboti	purchase of land for construction of Murumba ecde centre	Lands, Urban & Physical Planning	Murumba ECDE	3,600,000
6	South Bukusu	Purchase of half an acre land for Biliso primary ECDE	Lands, Urban & Physical Planning	Biliso	720,000
7	South Bukusu	Purchase of half an acre land for Mulukoba village dispensary	Lands, Urban & Physical Planning	Mulukoba	540,000
8	Township	Purchase of land for Sinoko VTC	Lands, Urban & Physical Planning	Beula	4,800,000
		Total			18,660,000

Housing

Project name	Physical Location	Allocation FY 2025/26	Status	Remarks
Renovation and refurbishment of 12 county residential houses	County headquarter	4,000,000	New	To enhance administrative services
Construction of Governor's residence	Mabanga	10,000,000	ongoing	To enhance administrative services
Deputy governor's official residence	Musikoma	0	ongoing	To enhance administrative services
Construction of Office Block	Milimani	39,322,930	ongoing	To enhance administrative services
KISIP 2 Infrastructure Grant for slum upgrading	Chwele and Bungoma	300,614,270	ongoing	slum upgrading
KISIP Cofunding Trade payables		7,000,000	Trade payables	
Total		360,937,200		

6. Gender, Culture, Youth and Sports.

S/NO	Name of the Department	Name of Project/Bill/Programmee FY 2025/2026	Amount Budgeted in Ksh.	Type of Project (Ward Based/Legacy	Location (Ward)	Current Status	Completion Date
1.	Gender and Culture	Sang,alo Multipurpose Hall (Trade payables)	4,300,000	Department Project	East Sang'alo Ward	100% Complete. Completion Certificate issued	2023/2024
2.		Proposed construction of a toilet and renovation of Administration block at Sang'alo Cultural center. (Trade payables)	2,950,170	Department Project	East Sang'alo Ward	100% Complete. Completion Certificate issued	2024/2025
1.	Youth and Sports	The Proposed Erection and Completion of Masinde Muliro Stadium-Phase I at Kanduyi in Bungoma County	841,736,713.13	Legacy Project	Township	95% Complete. Certificates issued	Contract elapsed 2025/2026
2.		Drilling, equipping and commissioning of a borehole at High altitude center at Chemoge	6,691,220	Legacy Project	Kaptama Ward	-100% Complete. Completion certificate available.	2024/2025
3.		Completion of a hostel block at High Altitude center (phase 2) and equipping of hostels	26,308,780	Legacy Project	Kaptama Ward	80% Complete	2024/2025
4.		Supply of sporting equipment	900,000	Ward based	Bukembe west	100% Supplied. Invoices and Delivery notes availed.	2024/2025
5.		Supply of sporting equipment	1,080,000	Ward based	Mbakalo	100% Supplied. Invoices and Delivery notes availed.	2024/2025
6.		Fencing of Maraka Stadium	1,800,000	Ward based	Maraka Ward	Not Started. Delay due to implementation to EGP System.	2023/2024
7.		Construction of 6 NO. door pit latrines and landscaping at Maraka stadium	3,800,800	Ward based	Maraka Ward	77% Complete.	2024/2025

7. Tourism, Water, Environment and Natural Resources

S/No.	Ward	Sector	Project Name	Location	Name Of Contractor	Contract Sum	Status	Remarks

S/ No.	Ward	Sector	Project Name	Location	Name Of Contractor	Contract Sum	Status	Remarks
1	Bokoli	CEF WATER	Drilling and Upgrading of Munyofwe borehole in Bokoli ward	Sirwa	M/S Albywood Agencies Limited	3,780,185.00	Complete and operational	completed
2	Bukembe East	CEF WATER	Drilling and Upgrading of Bunana Village borehole in Bukembe East Ward	Bunana	M/S Jorajoh Ventures	3,188,840.00	Complete and operational	completed
3	Bukembe East	CEF WATER	Drilling and upgrading of Sipala borehole in Bukembe East Ward	Sudi/Sipala	M/S Vitcy Company Limited	2,856,732.00	Complete and operational	completed
4	Bukembe west	CEF WATER	Upgrading of Bukembe west Dairy Cooperative sacco borehole in Bukembe West ward	Bukembe West Cooperative	M/S Gresea Holdings Limited	2,950,344.00	Complete and operational	completed
5	Bumula	CEF WATER	Construction and Protection of 5no. Water springs in Bumula ward	watamba kasi, Lutaso, Yakobo, Mukinga Kachala and wekesa mlima	M/S Sky End Investment Ltd	1,227,860.00	Complete and operational	completed
6	Bumula	CEF WATER	Drilling and Upgrading of Mukuyuni primary and Musia boreholes in Bumula ward	Kwa mark, Sindani,Sikinga boreholes	M/S Qualmax Property Investments Company	7,500,096.00	Complete and operational	completed
7	Cheptais	CEF WATER	Construction of modern flash toilets at cheptais market in Cheptais ward		M/S Chemamul Investments Limited	3,335,680.00	Complete and operational	completed
8	Chepyuk	CEF WATER	Constructions of Kimurio intake works in Chepyuk ward	Kimurio	Zeyana Enterprises Limited	2,949,606.00	Complete and operational	completed
9	Chesikaki	CEF WATER	Rehabilitation of Kabero-Bukonoi water supply in Chesikaki ward	kaberoo/Bukonoi	M/S Chikhabe Business Enterprise Limited	2,685,000.00	Complete and operational	completed
10	East Sanga'lo	CEF WATER	Rehabilitation and Extension of Mechimeru and Mabusi water projects in East Sangalo ward	Mechimeru	M/S Bargitoch Limited	3,810,902.00	Complete and operational	completed
11	Elgon	CEF WATER	Extension of pipeline and protection of Richard Jacktons spring in Elgon ward	Richard-Murunga	M/S Chikhabe Business Enterprise Limited	1,230,000.00	Complete and operational	completed
12	Kabula	CEF WATER	Drilling of borehole and installation of handpump at Namasanda market in Kabula ward	Namasanda market plus installation of solar pump	M/S Sanyowa Agencies Ltd	2,175,000.00	Complete and operational	completed
13	Kapkateny	CEF WATER	Extension of Land B water pipeline in Kapkateny ward	Land B	M/S Twinval Enterprises Ltd	2,981,200.00	Complete and operational	completed
14	Khalaba	CEF WATER	Construction and Protection of Water springs in Khalaba ward	namoya/Sitabicha/Saferio/banda	M/S Ashance Enterprises Ltd	1,178,374.40	Complete and operational	completed
15	Khasoko	CEF WATER	Drilling and Upgrading of Maraba Primary and Namanze Primary boreholes in Khasoko ward	Kapoloni,Papaa and Makhandia water springs	M/S Glamax Enterprises Ltd	6,951,112.00	Complete and operational	completed
16	Khasoko	CEF WATER	Rehabilitation and Pipeline extension in Khasoko ward	Namanze/Sango	M/S Donjud Company Limited	1,390,260.00	Complete and operational	completed
17	Kibingei	CEF WATER	Extension Kimilili FYM water project in Kibingei ward	Friends Church	M/S Alfit Investors Limited	2,620,200.00	Complete and operational	completed
18	Kimaeti	CEF WATER	Upgrading of Bukirimo, Bitobo and Nakalila boreholes in Kimaeti ward	Nakalira	M/S Nyathikis Ventures Limited	5,780,000.00	Complete and operational	completed
19	Kimaeti	CEF WATER	Rehabilitation of Syombe and Siilila water projects in Kimaeti ward	Myanga/Syombe	M/S Revovis Enterprises Ltd	1,779,440.00	Complete and operational	completed

S/ No.	Ward	Sector	Project Name	Location	Name Of Contractor	Contract Sum	Status	Remarks
20	Luhya Bwake	CEF WATER	Upgrading of Misri pri School Borehole and Extension of Khatete water project in Luuya Bwake ward	Lwanda	M/S Phelamix Investments Limited	3,334,884.00	Complete and operational	completed
21	Luhya Bwake	CEF WATER	Construction and Protection of 3no. Water Springs in Luuya Bwake ward	(Marobo Musungu,Nangubo, Muganda and Nabaala)Water Spring	M/S Kocal Engineering Limited	571,880.00	Complete and operational	completed
22	Maeni	CEF WATER	Drilling and upgrading of Nambaoni Secondary Borehole in Maeni Ward	Kamusinde FYM	M/S Wivermal Construction Company Limited	4,393,940.07	Complete and operational	completed
23	Malakisi Kulisiru	CEF WATER	Drilling and capping of Boreholes at Sango SA and Namunyu Primary in Malakisi Kulisiru ward	lutaso	M/S Keyeno Business Company Limited	3,550,748.00	Complete and operational	completed
24	Malakisi Kulisiru	CEF WATER	Drilling and capping of Boreholes at Henry Nato and Namawanga Primary in Malakisi Kulisiru ward	lutaso	M/S Simeca Investments Ltd	3,547,280.00	WIP	contractor on site
25	Maraka	CEF WATER	Upgrading of Lukhova Dispensary borehole in Maraka ward	Lufwindri/Khamoto	M/S Revovis Enterprises Limited	1,829,636.73	Complete and operational	completed
26	Maraka	CEF WATER	Construction and protection of 5no. Water springs and Repair of Muji Polytechnic borehole in Maraka ward	japhezer,muhhammed,Nalua,Maruti,Kapchanga, and flashing of Muji poly borehole)	M/S Ngurika Holdings Limited	1,188,727.35	Complete and operational	completed
27	Matulo	CEF WATER	Drilling and Capping of Matulo Pri borehole in Matulo ward	Matulo RC Primary	M/S Nirence Limited	1,585,720.00	Complete and operational	completed
28	Mbakalo	CEF WATER	Upgrading and solarization of Kikechi water spring in Mbakalo ward	Kikechi	M/S Jewana Company Limited	2,854,338.00	Complete and operational	completed
29	Mihuu	CEF WATER	Drilling and upgrading of Misimo Sec School borehole and Rehabilitation of Savanna Dispensary borehole in Mihuu ward	Misimo secondary Schools	M/S Kasipool Services Ltd	4,128,378.82	Complete and operational	completed
30	Milima	CEF WATER	Extension of Mukuyuni Water Project in Milima Ward.	Mukuyuni	M/S Mirage Plumbing Systems Ltd	3,764,593.35	Complete and operational	completed
31	Milima	CEF WATER	construction and protection of 7no water springs in Milima ward	(Namboko/Manyonge/Wainanga/Mteve/Welime/Aswan/Ayuku/bateta/Maliki/Chachi/Samita/Sunguri/Cheloti/Adebe/maindi/Kwa glasi/Richard Waswa/Wakweika/Sirengo/Rodesha	Machip Enterprises Limited	1550224.93	Complete and operational	completed
32	Misikhu	CEF WATER	Drilling and Upgrading of Makhonge Pri Borehole in Misikhu ward	Mungakha primary, Lugulu PEFA church, makhonge primary and Sirende Primary	M/S Keyeno Business Company Limited	3,136,920.00	Complete and operational	completed

S/ No.	Ward	Sector	Project Name	Location	Name Of Contractor	Contract Sum	Status	Remarks
33	Naitiri/ Kabuyefwe	CEF WATER	Extension of Shihilila water project in Naitiri Kabuyefwe ward	Shihilila KAG	M/S Easterline Solution Limited	1,726,700.45	Complete and operational	completed
34	Naitiri/ Kabuyefwe	CEF WATER	Upgrading and Extension of Sirakaru water project in Naitiri Kabuyefwe ward	Sirakaru	Fairbank Limited	3282509	Complete and operational	completed
35	Namwela	CEF WATER	Drilling and Upgrading of Nanjikobe water Project in Namwela ward	Nanjikobe	M/S Mafigah East Africa Limited	4,888,669.00	Complete and operational	completed
36	Ndivisi	CEF WATER	Drilling and upgrading of Namarambi borehole in Ndivisi ward	namarambi	M/S Makololwe General Agencies Ltd	4,172,839.00	Complete and operational	completed
37	Sitikho	CEF WATER	Drilling and installation of Hand pump at Ngwelo Dispensary	Ngwelo dispensary	M/S Racban Investments Limited	2,009,120.00	Complete and operational	completed
38	South Bukusu	CEF WATER	Borehole Rehabilitation and protection of 4no. Water springs in South Bukusu ward	Naika village	M/S Urche Supplies Limited	1,330,288.00	Complete and operational	completed
39	Tongaren	CEF WATER	Drilling and Capping of Msala borehole in Tongaren ward	Msalaba	Ajesuri Ventures Investments	1,578,769.00	WIP	contractor on site
						114,796,997.10		

8. Bungoma Municipality

S/no	Project Name	Location	Start Date	Status	Allocation	Contract sum	Expenditure/ Absorption	Planned completion date	Actual completion date
1	Proposed construction of market stalls and bus park at Kanduyi	Khalaba ward	10/11/2023	Ongoing at 85% completion	248,939,486	248,158,489	231,679,113	22/4/2026	23/10/2026

9. Kimilili Municipality

S/no	Project Name	Location	Start Date	Status	Allocation	Contract sum	Expenditure/ Absorption	Planned completion date	Actual completion date
1	Proposed renovation of Kimilili municipality office block	Kibingei ward	23/03/2026	Complete	6,000,000	5,997,548.76	5,997,548.76	23/05/2026	23/05/2026

10. County Assembly

Project Performance Report for FY 2025/2026							
S/No.	**Project Name**	**Location**	**Allocation**	**Contract Sum**	**Expenditure**	**Status**	**Remarks**
1.	Debating Chambers	Head Office	447,768,217	399,734,190	162,583,653.44	40.67%	Work in progress
2.	Speakers Residence	North Sang'alo, Bungoma	35,000,000	34,904,935	33,236,129	95.22%	Work in progress
3.	Waiting Bay	Head Office	5,000,000	3,998,864	3,971,012	99.30%	Completed