

COUNTY GOVERNMENT OF BUNGOMA



COUNTY ASSEMBLY OF BUNGOMA
OFFICE OF THE CLERK

THIRD ASSEMBLY THIRD SESSION

COUNTY ASSEMBLY BUDGET OFFICE

**UNPACKING THE COUNTY FISCAL STRATEGY PAPER,
2024 “MWANANCHI VERSION”**

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CHAPTER ONE

1.0 INTRODUCTION

The County Governments are responsible for spearheading development in their respective areas of jurisdiction; within the County. They are to achieve this through a

participatory process that links planning and budgeting as provided for in Section 102 of the County Government Act, 2012.

The Public Finance Management Act, 2012 provides guidelines on the budgeting process. Towards ensuring a comprehensive budget process.

The CFSP is one of the key documents of budgeting that answers the following two vital questions:

- i. How big should the total budget be in the next year? This means estimating total revenue, total spending, and, where spending is larger than revenue, the total deficit; and
- ii. What share of the budget should go to each of the major sectors, such as health, agriculture, education, etc.? This is also known as setting the ceilings for each sector and determines the maximum amount of funds that each sector should receive. It therefore establishes the priorities for the year.

1.1 LEGAL FRAMEWORK

The County Fiscal Strategy Paper is prepared pursuant to Section 117 of the Public Finance Management Act, 2012, Regulation 26 of Public Finance Management (County Governments) Regulations 2015 and Standing Orders 210 (4)(b) and 231 of the Bungoma County Assembly Standing Orders.

Section 117 of the PFM states;

1. The County Finance and Economic Planning Department shall prepare and submit to County Executive Committee the County Fiscal Strategy Paper for approval and the County Treasury shall submit the approved Fiscal Strategy Paper to the County Assembly, by 28th February of each year.

The document was submitted on 28th February, 2023 and tabled on the same day in compliance with this provision.

2. The County Finance and Economic Planning Department shall align its County Fiscal Strategy Paper with the National objectives in the Budget Policy Statement.
3. In preparing the County Fiscal Strategy Paper, the County Finance and Economic Planning Department shall specify the broad strategic priorities and

policy goals that will guide the county government in preparing their budget both for the next financial year and over the medium term.

4. The County Finance and Economic Planning Department shall include in its County Fiscal Strategy Paper the financial outlook with respect to c
5. County Government revenues, expenditures and borrowing for the coming financial year and over the medium term.
6. In preparing the County Fiscal Strategy Paper, the County Finance and Economic Planning Department shall seek and take into account the views of; -
 - a. the commission of revenue allocation;
 - b. the public;
 - c. the interested persons or groups;
 - d. Any other forum that is established by legislation.
7. Not later than fourteen days after submitting the County Fiscal Strategy Paper to the County Assembly, the County Assembly shall consider and may adopt it with or without amendments.
7. The County Finance and Economic Planning Department shall consider any recommendations made by the County Assembly when finalizing the budget proposal for the financial year concerned.
8. The County Finance and Economic Planning Department shall publish and publicize the County Fiscal Strategy Paper within seven days after it has been submitted to the County Assembly.

Section 117 (2) (3) & (4) of the Public Finance Management Act, 2012 as read together with Regulations 25 and 26 of the Public Finance Management (County Governments) Regulations, 2015, and Standing Order No. 231 of the County Assembly of Bungoma Standing Orders, prescribes the form and content of County Fiscal Strategy Papers. They essentially provide that a County Fiscal Strategy Paper must entail the following:

1. The CFSP must be aligned with the national objectives in the Budget Policy Statement (BPS);
2. The CFSP must specify the broad strategic priorities and policy goals that will guide the County Government in preparing its budget for the coming financial year and over the medium term;

3. The CFSP must give the financial outlook with respect to County Government revenues, expenditures and borrowing for the coming financial year and over the medium term;
4. The CFSP must give an assessment of the current state of the county economic environment; and
5. The CFSP must contain expenditure ceilings for each Department of the County Government.

1.2 CFSP 2024/2025 SUMMARY

The budget for FY 2024/25 is divided into Development Allocation of Kshs. 4,307,657,232 and Recurrent allocation of Kshs. 10,046,415,519 representing 30 and 70 percent respectively of the total budget Kshs. **14,354,072,751**

Economic classification takes the form of ;

- 1) Non-discretionary expenditures (Personnel Emoluments); this takes first charge and includes payment of statutory obligations such as salaries, pension and others. These expenditures are projected to account for about 45.9% of the Budget.
- 2) Operations and maintenance make up 22% of the FY 2024/25 budget.
- 3) Grants are at 11.6% of the total budget.
- 4) Development expenditure; as already indicated, is 30% of the total budget and is shared out based on the sector plans and priorities and other strategic county considerations.

The budget is distributed between the County Executive and County Assembly as follows:

Arm/Department	Approved Original Budget FY 2023/24	CFSP Projection FY 2024/25	Increment
County Executive (Governor)	499,905,378	578,234,882	78,329,504
County CDAs	11,391,293,609	12,615,829,407	1,224,535,798
County Assembly	1,051,958,943	1,160,008,462	108,049,519

Totals	12,943,157,930	14,354,072,751	1,410,914,821
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1.3 REVENUE PROJECTION

As mentioned above In the FY 2024/25, the County total resource envelope including Appropriation-in-Aid (A.i.A) is estimated at Kshs. 14.35 billion. The sources are as detailed below:

Own source Revenue and AIA.

The own source Revenue will amount to Kshs. 417.68 million which is a decrease of a whooping Kshs. 450.52 million and Appropriation in Aid of Kshs 820.25Million in FY 2024/25 which is a decrease of 321.95 compared to the projections in the current FY 2023/24.

Equitable Share

Exchequer is projected at Kshs. 11,278,987,461 compared to Kshs. 11,111,983,608 in the FY 2023/24 hence an increment of a paltry Kshs. 167,003,853.

Conditional Grant from development partners

Projection is Kshs. 1,246,523,980 in the FY 2024/25 compared to Kshs. 799,527,648 representing an increase of Kshs. 446,996,332.The breakdown is as below;

Danida.....	Kshs. 13,698,750
Agriculture value chain development projects (NAVCDP).....	Kshs. 151,515,152
UNICEF.....	Kshs. 1,571,000
FLLOCA-Water.....	Kshs. 11,000,000
Climate change grant	Kshs. 153,488,888
Urban Support program.....	Kshs. 35,000,000
KDSP II.....	Kshs. 37,500,000
KOICA II.....	Kshs. 500,000,000

UNFPA.....	Kshs. 7,400,000
KELCOP.....	Kshs. 37,950,000
KISP II.....	Kshs. 297,400,190

Conditional grant from National Government.

The projected grants from National government is Kshs. 419,292,891 which is a tremendous reduction from the FY 2023/24 by Kshs. 388,097,973. Conspicuously missing are grants towards; leasing of medical equipment, Fertilizers subsidy programme and aggregate industrial park. The breakdown of the 419,292,891 grant is;

SHIF Reimbursement.....	Kshs. 105,600,000
Community Health Promoters.....	Kshs. 84,137,892
Fuel Levy.....	Kshs. 184,554,999
RRREC.....	Kshs. 45,000,000

FUNDS.

The amount of money available in the revolving funds is Kshs. 171,327,531 as detailed below:

Trade loans.....	Kshs. 121,463,930
Women fund	Kshs. 15,441,660
Disability Funds....	Kshs. 9,437,615
Youth Fund	Kshs. 24,984,326

Deficit Financing

Based on the resource requirements as per the Annual development Plan 2024/25 which is Kshs. 35.4 billion and the county resource envelope is estimated at Kshs. 14.3 billion, creating a fiscal deficit (including grants) of Kshs. 21.1 billion in the FY 2024/25. The county faces a significant fiscal deficit for the upcoming fiscal year, and various strategies are being considered to finance this shortfall, including seeking support from the national government, engaging with development partners, boosting local revenue collection efforts, and borrowing from the market at negotiated rates subject to the provisions of the County Medium Term Debt Management Paper 2024/25 – 2026/27. The paper indicates the County treasury has a directorate for revenue Mobilisation

whose overall mandate is to mobilise resources for the county. The impact of this directorate has not been felt owing to shrinking resource envelop.

1.4 Flagship Projects

In the medium term, the County will continue direct resources towards the completion of its strategic development agenda. This will be done through partnerships with National Government and development partners. The priority projects include; completion and equipping of the 300 and 100 bed capacity maternal/child blocks at Bungoma County Referral Hospital and Sirisia Sub County Hospital respectively; Expansion and Modernizing of Masinde Muliro Stadium; Equipping of the County Dairy Processor at Webuye; Completion of Brigadier- Misikhu Road and dualing of 6.5Km of the high traffic section of Mumias- Bungoma Road (C-33) from Kanduyi Junction to Sang'alo Junction, issuance of planting and top dressing certified fertilizer, seeds and crop insurance to at least 750 beneficiaries per ward, street lighting, trade loans, youth, women and disability funds among others.

On the construction of Governors, Deputy Governors and construction of new Executive and County Assemblies offices this paper indicates the County Government of Bungoma wrote to the Chief Architect seeking for an extension period for construction of Governor/Deputy Governor's residence and a review of the cost of construction of the residences from recommended ceilings by CRA of Kshs. 80,000,000, Kshs. 40,000,000 and Kshs. 500,000,000 to Kshs 171,442,866, Kshs.96,555,874 and Kshs. 735,452,599 respectively. The letter Ref: CG/BGM/GVN/GEN/VOL/1(141) dated 20th February 2023 was received by the Ministry on 21st February 2023. The County has not received any response from the Ministry of Transport, Infrastructure, Housing, Urban Development and Public Works and senate hence the assembly directs that the recommended ceilings should be adhered to pending any approval for review.

1.5 Ward based Projects.

This CFSP has captured the aspirations of Ward Based Projects formally Community Empowerment Fund (CEF) as a strategy to be pursued by the County Government in the medium term with an allocation of Kshs. 777,327,531. This comprises of Kshs. 450,000,000 (10,000,000 per ward for the 45 wards) as an allocation for development

programs and Kshs. 327,849,458 as an allocation for ward based pending bills. The figure has however not distributed to the various sectors so as to form part of the departments' ceilings. This will result in a shift in the departmental ceilings to the extent of the ward based projects cost per sector.

1.6 FISCAL RISK

As examined the CFSP, 2024, over the medium term, the following fiscal risks came out;

i. Pending Bills

Failure to make payments as and when due by the County Government may constitute a serious material breach or a persistent material breach of measures established under the Public Finance Management Act, 2012. Section 94(1)(a) of the PFM Act, 2012, outlines this provision.

As of January 30, 2023, the County Government reported accumulated pending bills amounting to Kshs. 2.12 billion. Although Kshs. 177.64 million was allocated for pending bills in the approved First Supplementary Budget Estimates for FY 2023/24, there remains a substantial balance of Kshs. 1.94 billion to be addressed in the FY 2024/25 budget estimates. In FY 2024/25 and there is a provision of Kshs. 472,696,589 representing 36.6%, leaving a significant balance of Kshs. 817,714,285, representing 63.3%, which poses a considerable risk to the financial health and stability of the County Government.

The situation regarding the pending bills for ward-based projects is indeed critical, with a total amount of Kshs. 655,698,915 reported and only 50% of that amount, equivalent to Kshs. 327,849,458, provisioned in the FY 2024/25 budget estimates. This leaves a balance of Kshs. 327,849,457, which poses a substantial risk, particularly considering that this balance involves many contractors. The pending bills list and classification per ward has not been provided.

Statutory Remittances

County Government owes money to the various pension funds ((the Local Authorities Provident Fund (LAPFUND), the Local Authorities Pension Trust (LAPTRUST), and the County Pension Fund (CFP) that serves employees of County Governments and affiliated entities which have accumulated over the years. As at 31st December, 2023, the treasury has indicated unremitted contributions stood at Ksh 395.54 million. First supplementary budget had a provision of Kshs. 157.8 million to cater for the FY 2018/19 - 2022/23 arrears and a deficit of Kshs. 157.88 million will be provided for in the FY 2024/25 Annual Budget. It's crucial for the government to consider addressing the accrued interest of Kshs. 610.2 million along with the outstanding pension contributions. These would demonstrate a genuine commitment to fulfilling its responsibilities towards retirees and ensuring that they receive their full entitlement since this situation was caused by the same government.

ii. Multi-year projects

Regulation 55 of PFM Regulation, 2015 states that;

- 1) County government entity may enter into a contract which will impose financial obligations on the county government entity beyond a financial year. Contracts with multi-year financial implications.
- 2) Contracts imposing financial obligations in excess of one year may be concluded by the accounting officer only if—
 - (a) the accounting officer discloses all finalized and signed contracts by the beginning of a financial year;
 - (b) the finalized and signed contracts are budgeted for first, before new projects are considered by the accounting officer of the county government entity; and
 - (c) the accounting officer secures the resources required in line with the financing requirements set out in the contracts.

The accounting officers should implement this provision in planning and budgeting of the multi-year projects to avoid stalling of the projects, accumulation of the pending bills and several variations to the contract sum.

iii. Personnel emolument

The County government need to institute measures geared towards lowering expenditure on wages and benefits for public officers so as not to exceed 35% of the county government revenue as prescribed by the PFM Regulations 25(1). The projected personnel expenditure in the CFSP 2024 is 49% of the Budget.

iv. Weak management of assets and liabilities

This is characterized by incomplete fixed assets register leading to under estimation of the assets held by the County Government. This has been made worse by the delay in the completion of the formal transfer of assets and liabilities.

CHAPTER TWO

DEPARTMENTAL ANALYSIS OF THE COUNTY FISCAL STRATEGY PAPER 2023(CFSP)

2.1 AGRICULTURE, LIVESTOCK, FISHERIES, IRRIGATION AND COOPERATIVE DEVELOPMENT.

Key achievements

- Farm Input Support Program where 21,900 vulnerable farmers benefitted from free fertilizer and maize seed.
- 45000 maize farmers across the county were insured against crop losses.
- Provision of farmer extension services.

The department of Agriculture, Livestock, Fisheries, Irrigation and Cooperative development has a proposed ceiling of ksh. 740,554,154 compared to ksh. 1,102,398,053 of the current financial year, hence a loss of ksh. 361,843,900. On recurrent the ceiling is Ksh. 370,663,544 compared to ksh. 402,673,939 in the current year, hence a loss of ksh. 50,010,395. On development the department has a ceiling of ksh. 369,890,609 compared to ksh. 699,724,114 in the current year, hence a loss of ksh. 329,833,505.

2.1.1 Agriculture and Irrigation.

The sub-department of Agriculture and Irrigation has a proposed ceiling of Kshs. 500,653,482 compared to Kshs. 776,112,732 in the FY 2023/24 hence a loss of Kshs. 275,459,250. On recurrent, the proposed ceiling is Kshs. 189,888,330 compared to Kshs. 180,171,236 in the current year.

On development the proposed ceiling is Kshs. 310,765,152 compared to Kshs. 413,892,800 in the current year translating to a loss of Kshs. 103,127,648.

The programs captured are:

Recurrent

- Policy, legal and regulatory framework ksh. 2,000,000
- Sector coordination ksh. 1,000,000

- Planning and financial management ksh. 2,000,000
- Monitoring and evaluation ksh. 1,800,000
- Weather information ksh 1,500,000
- Leadership and Governance ksh. 1,000,000.
- Human Resource Management and Development ksh. 333,155,660
- Administration and support services ksh. 2,971,043
- International and County celebrations ksh. 2,000,000
- Household irrigation Technologies ksh. 1,400,000
- Development and management of irrigation infrastructure ksh. 1,500,000
- Agricultural water storage and management ksh.500,000

Development

- Co-funding ksh. 5,000,000
- Crop production and productivity (food, industrial and hot cultural crops fertilizer) ksh. 128,250,000 compared to ksh. 256,500,000 in the current year before the approved 1st supplementary budget FY23/24 the amount was reduced to half.
- Crop seed ksh. 26,000,000
- NAVCDP- National Agricultural Value Chain Development Programme Kshs. 151,515,152

2.1.2 Livestock and Fisheries

The sub-department of Livestock and Fisheries has a proposed ceiling of Kshs. 198,284,017 compared to Kshs. 213,832,293 in the FY 2023/24 hence a loss of Ksh. 15,548,276. On recurrent the proposed ceiling is Ksh. 149,061,904 compared to Kshs. 150,548,615 in the current year. On development the proposed ceiling is Kshs. 49,223,113 compared to Kshs. 63,284,293 in the current year translating to a loss of kshs. 14,062,180.

The programs captured are;

Recurrent

- Livestock and Veterinary extension and training services ksh. 3,000,000
- Development of Mabanga ATC Kshs. 2,100,000
- Development of Mabanga AMC Kshs. 2,500,000
- Disease and Vector control ksh. 1,500,000
- Animal Breeding ksh. 1,200,000
- Development of Chwele Fish Farm (CFF) ksh. 1,000,000
- Fisheries Extension and training services ksh. 2,100,000

Development

- Provision for pending bills ksh. 13,350,378
- Kenya Livestock commercialization project. (KeLCoP) Ksk. 37,950,000

2.1.3 Cooperative development and Management

The sub-department of Cooperative development and management has a proposed ceiling of Kshs. 41,616,654 compared to Kshs. 38,390,058 in the FY 2023/2024 hence a loss of Ksh. 3,226,596. On recurrent the proposed ceiling is ksh. 31,713,310 compared to ksh. 28,390,058 in the current year, hence a gain of ksh. 3,323,252.

On development the proposed ceiling is Kshs. 9,903,344 compared to Kshs. 10,000,000 in the current year translating to a loss of Kshs. 96,656.

The programs captured are;

Recurrent

- Cooperative registration services has no allocation
- Cooperative agribusiness and marketing services has no allocation
- Cooperative infrastructure/ financial support services has no allocation.
- Cooperative governance, advisory and training services ksh. 1,736,841
- Cooperative audit services ksh. 2,000,000

Development

- Pending bill allocation of ksh. 7,825,079

2.2 GENDER AND CULTURE

The department of Gender and Culture has a proposed ceiling of Kshs. 129,096,942 compared to Kshs. 126,479,728 in the FY 2023/24 hence again of ksh. 2,617,214. On recurrent the proposed ceiling is Ksh. 69,553,612 compared to ksh. 85,108,466 in the current year, hence a loss of Kshs. 15,574,854.

On development the proposed ceiling is Kshs. 59,437,285 compared to Kshs. 41,371,728 in the current year translating to a gain of Kshs. 18,065,557.

The programs captured are:

Recurrent

- Gender Equality and Empowerment of Communities ksh. 2,500,000
- Salaries and remunerations ksh. 45,499,976
- General administration and planning ksh. 18,934,807
- Pending bill recurrent ksh. 2,598,829
- Kimilili library services has no allocation since in the current year it had an allocation of ksh. 6,865,428

Development

- Cultural Development and Management ksh. 33,494,746
- Provision of Pending bill ksh. 1,189,309
- Women Development Fund ksh. 15,441,660
- Disability Development Fund ksh. 9,437,615

2.3 TOURISM, ENVIRONMENT, WATER AND NATURAL RESOURCES.

Key achievements

- Increased population with access to clean water- 5 boreholes drilled across the County.
- Enhanced forest cover- 600,000 tree seedlings planted.
- Integrated solid waste management services provided in 49 sites countywide.

2.3.1 TOURISM AND ENVIRONMENT

The department of Tourism and Environment has a proposed ceiling of Kshs. 557,945,371 down from Kshs. 585,876,307 in the FY 2023/24 hence a loss of Kshs. 27,930,936. On recurrent the proposed ceiling is Kshs. 318,356,929 compared to Kshs. 373,476,842 in the current year translating to a loss of ksh. 55,219,913.

On development the proposed ceiling is Kshs. 239,688,442 compared to Kshs. 212,399,464 in the current year translating to a gain of Kshs. 27,288,978

The programs captured include:

Recurrent

- Salaries and Emoluments ksh. 29,654,428 compared to Kshs. 31,136,359 in the current year.
- Operations Kshs. 13,426,501
- Maintenance Kshs. 651,000
- Waste collection and disposal services ksh. 252,000,000 compared to Kshs. 312,552,734 in the current year.
- Policy and legal framework formulation ksh. 525,000
- Climate Change Institutional support ksh. 11,000,000

Development

- Climate Change grant Kshs. 153,488,888 compared to Kshs. 125,000,000 in the current year.
- Provision for pending bill of Kshs. 6,199,554
- Climate change grant co- funding Kshs. 80,000,000

2.3.2 WATER AND NATURAL RESOURCES

The department of Water and Natural Resources has a proposed ceiling of Kshs. 619,859,614 down from Kshs. 271,247,394 in the FY 2023/24 hence a gain of ksh. 348,612,220. On recurrent the proposed ceiling is ksh. 76,257,997 compared to ksh. 61,605,249 in the current year translating to a gain of kshs. 14,652,748.

On development the proposed ceiling is Kshs. 543,601,617 compared to Kshs. 209,642,145 in the current year translating to a gain of Kshs. 333,959,472

The programs captured include

Recurrent

- Salaries and emoluments ksh. 37,444,946 compared to current year of ksh. 38,151,374
- Operation ksh. 5,842,731
- Maintenance of water projects ksh. 5,970,320
- Policy and legal framework formation ksh. 2,000,000
- KOICA co-funding 25,000,000

Development

- Water services provision ksh. 22,197,513 compared to ksh. 27,600,000 in the current year.
- KOICA 500,000,000
- Pending bills provision of ksh. 21,404,104, is it for the ward based projects or the department.

2.4 Trade, Energy & Industrialization

The department has an allocated ceiling of **Ksh. 425,719,499** comprising of Ksh. **59,680,897** recurrent ceiling and Ksh. **366,038,602** as development ceiling. This is a drop by over 50% from the current financial year's allocation of **Ksh 863,274,599**.

The Industrialization sub-sector bears the biggest drop in ceiling from Kshs. 410,000,000 to Kshs. 90,000,000 because these ceiling has not captured what the County is bound to receive from the County Aggregated Industrial Parks program.

Sub-sector allocation

2.4.1 Trade

The Directorate has an allocation of Kshs. 245,976,328 with Kshs. 46,678,297 being recurrent and Kshs. 199,298,031 development. The current budget being implemented has a total of Kshs. 326,980,406 where Kshs. 25,637,165 is recurrent while Kshs. 301,343,241 is recurrent. Among the major projects and activities that the department proposes to do are;

- Human resource development and management including Salaries and emoluments at Ksh. 24,086,326 up from Kshs. 21,316,842
- Planning and support services at Ksh. 4,708,185.
- Administrative services at Ksh. 6,023,988
- Development of market infrastructure at with an allocation of Ksh. 104,000,000 has been allocated Kshs. 4,437,825 as a current expenditure.
- There is a provision for pending Bills in the department of Kshs. 89,312,306 against a requirement of Kshs. 109,468,361. However, the breakdown on recurrent and development does not add up to this (Kshs. 7,421,973 recurrent and Kshs. 27,834,101 development).

2.4.2 Energy

The Directorate has an allocation of Kshs. 76,280,583 with Kshs. 14,456,042 being recurrent and Kshs. 60,824,541 development. The current budget being implemented has a total of Kshs. 119,222,416 where Kshs. 23,222,416 is recurrent while Kshs. 96,000,000 is recurrent. Among the major projects and activities that the department proposes to do are;

- Human resource development and management including Salaries and emoluments at Ksh. 4,430,425. The current budget has an allocation of Kshs. 2,812,916
- Planning and support services at Ksh. 7,497,420
- Administrative services at Ksh3,528,197
- For development; Purchase and installation of transformer (REREC) Kshs. 45,000,000

- Purchase of lighting equipment Kshs. 15,824,541

2.4.3 Industrialization

The Directorate has an allocation of Kshs. 99,406,356 with Kshs. 9,406,356 being recurrent and Kshs. 90,000,000 development. The current budget being implemented has a total of Kshs. 417,071,777 where Kshs. 7,071,777 is recurrent while Kshs. 410,000,000 is recurrent. Among the major projects and activities that the department proposes to do are;

- Human resource development and management including Salaries and emoluments at Kshs. 1,980,216 from Ksh. 1,885,920.
- Planning and support services at Ksh. 4,416,106
- Administrative services at Ksh. 3,010,034
- Industrial development management at Ksh. 90,000,000 against a requirement of Kshs. 390,000,000

2.5 Lands, Housing & Municipalities

2.5.1 Lands, Urban & Physical Planning

The department has an allocated ceiling of Kshs. 59,931,735 comprising of Kshs. 50,890,920 recurrent ceiling and Kshs. 9,040,815 as development ceiling. This is a Kshs. 36,124,937 drop from the current financial year's allocation of Kshs. 96,056,672. There is a net gain of Kshs. 3,794,356 on recurrent while development has a net loss of Kshs. 39,919,293

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

- Salaries and emoluments at Kshs. 26,656,643 from the current year's allocation of Kshs. 26,637,264 (an increase of only Kshs. 19,379). The department requirement was Kshs. 27,969,127
- Administration planning and support services at Kshs. 13,624,736
- Planning and financial management Kshs. 2,729,550
- Policy formulation (land policy) Kshs. 2,813,542

- Training Kshs. 650,000 against a requirement of Kshs. 4,431,314
- There is a provision for pending bills of Kshs. 3,429,037 (Kshs. 987,412 and development Kshs. 3,441,625) against a requirement of Kshs. 6,858,073.
- There was a requirement from the department for purchase of office furniture at Kshs. 2,500,000 that was not considered for any allocation.
- Registration of land (processing of title deed) at Kshs. 3,429,037. The current year's allocation is Kshs. 3,750,000
- Development/physical planning of 8 centres at Kshs. 5,000,000.
- Review the physical development plans for Webuye and Chwele urban centres at Kshs. 1,599,190. This program is being implemented in the current financial year

2.5.2 Housing

The department has an allocated ceiling of Kshs. 482,490,557 comprising of Kshs. 18,880,587 recurrent ceiling and Kshs. 463,609,970 as development ceiling. This is a gain from the current financial year's allocation of Kshs. 236,311,274.

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

- Salaries and emoluments with a requirement of Kshs. 11,112,521 has been fully funded
- Administration planning and support services at Kshs. 4,000,000
- Training with a requirement of Kshs. 2,300,000 has been allocated Kshs. 271,396
- Operationalization of new municipalities had a requirement of Kshs. 7,000,000 with only Kshs. 500,000 being allocated.
- Policy and legal framework with a requirement of Kshs. 3,000,000 and Housing Policy implementation Kshs. 3,000,000 were not considered.
- Pending bills requirement of Kshs. 1,523,774 was not considered.

Under development, the Directorate plans to fund the following programs:

- Under County residential Houses management, there are allocations of Kshs. 500,000 for inventory of County Houses, Kshs. 443,940 for assessment of County House, Kshs. 375,000 for automation of House inventory, and Kshs. 500,000 for repairs

- Construction of office block has been allocated Kshs. 105,108,700 against a requirement of Kshs. 400,380,000. The current budget has an allocation of Kshs. 98,500,000
- Construction of Governor`s residence at Kshs. 30,120,900 with the current allocation being Kshs. 10,000,000
- Construction of Deputy Governor`s residence at Kshs. 20,980,200 as a pending bill. The current allocation is Kshs. 15,000,000.
- On the above three projects, Note 161 of the submitted draft CFSP highlights a communication between the County Government and the State Department for Public Works - Ministry of Transport, Infrastructure, Housing, Urban Development and Public Works on the request to extend the implementation period and the variation of the construction cost from Kshs. 80,000,000 to Kshs. 171,442,866 for the Governor`s residence, Kshs. 40,000,000 to Kshs. 96,555,874 for the Deputy Governor`s residence and Kshs. 500,000,000 to Kshs. 735,452,599 for the Executive Office Block complex.
- KISIP 2 grant co-funding for upgrading of slums at Kshs. 10,000,000
- KISPI 2 Grant of Kshs. 297,400,170 with the current financial year (KISIP 1) having an allocation of Kshs. 80,000,000.

2.5.3 Bungoma Municipality

The Municipality has an allocated ceiling of Ksh. 213,100,343 comprising of Ksh. 93,100,343 recurrent ceiling and Ksh. 120,000,000 as development ceiling. This is a drop from the current financial year`s allocation of Ksh 285,775,162. However recurrent has gained from Kshs. 43,099,914 while development has dropped from Kshs. 242,675,248 as this ceiling does not include the projection for Ward Based projects from the Wards in the Municipality.

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

- Salaries and emoluments at Kshs. 21,271,066 against a requirement of Kshs. 23,465,532. The current budget is Kshs. 14,203,848
- Administration planning and support services at Kshs. 27,815,260 from a requirement of Kshs. 36,172,500.

- Human resource capacity development at Kshs. 5,742,345 from a requirement of Kshs. 25,305,000.
- Grant (recurrent) Kshs. 17,500,000
- Planning and financial management at Ksh. 2,632,042
- Institutional accountability Kshs. 3,800,000
- Research and development Kshs. 7,339,630
- Purchase of a motor vehicle at Kshs. 7,000,000

Under development expenditure, the following are the projects to be implemented;

- Construction of a municipality office block has been allocated Kshs. 8,000,000 from a requirement of Kshs. 82,687,500
- Construction of a modern bus park with market stalls has Kshs. 55,000,000 from a requirement of Kshs. 441,000,000. The current financial year's allocation is Kshs. 58,200,000
- Construction/upgrading of urban sanitation facilities has Kshs. 11,500,000 against a requirement of Kshs. 10,500,000. The current financial year's allocation for this program is Kshs. 9,500,000 (drainage works at Soko Kubwa)
- Purchase of land for trailer parking has been allocated Kshs. 38,000,000 against a requirement of Kshs. 420,000,000. Currently, this project has Kshs. 38,000,000 allocation.
- Kshs. 3,000,000 has been allocated towards fencing of purchased public land in the Municipality.
- Installation of waste collection chambers has been allocated Kshs. 1,500,000 against a requirement of Kshs. 10,500,000 while waste collection bins had a request of Kshs. 787,500 whereas, Kshs. 3,000,000 has been allocated.

2.5.4 Kimilili Municipality

The Municipality has an allocated ceiling of Ksh. 143,177,040 comprising of Ksh. 78,638,217 recurrent ceiling and Ksh. 64,538,823 as development ceiling. This is a drop from the current financial year's allocation of Ksh 236,703,484. Recurrent has increased by Kshs. 33,782,712 from Kshs. 44,855,505 while development has reduced by Kshs. 127,308,156 as WBP has not been factored in yet.

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

- Salaries and emoluments at Ksh. 16,317,362 against a requirement of Kshs. 20,000,000. The current budget is Kshs. 13,811,045.
- Policy, legal and regulation services at Kshs. 13,000,000
- Planning and financial management at Ksh. 8,000,000
- Urban institution leadership and coordination services at Ksh. 22,640,855
- Pending bill (recurrent) has been allocated Kshs. 1,180,000
- Grant (recurrent) Kshs. 17,500,000

- Under development, urban greening has been allocated Kshs. 50,000,000 while urban infrastructure development has been allocated Kshs. 59,538,823 with no breakdown of the projects and programs to be executed.

2.6 Education and Vocational Training

The department has an allocated ceiling of Kshs. 1,433,157,743 comprising of Kshs. 1,249,151,498 recurrent ceiling and Kshs. 184,006,245 as development ceiling. The education sub sector has an allocation of Kshs. 1,384,376,506 while vocational training allocation is Kshs. 48,781,237. There is a noticeable drop of Kshs. 261,524,370 in the budget ceiling from the current year allocations of Kshs. 1,694,682,113. It is worth noting that the figure excludes what the department shall be allocated under Ward Based Projects.

Staff remunerations has been allocated a budget at Kshs. 1,212,895,524 whereas the current year's allocation is Kshs. 1,210,144,825 while promotions has an allocation of Kshs. 6,000,000. There is no allocation for promotions or recruitment under Vocational Training.

Administration support services has an allocation of Kshs. 14,635,857 under Education and Kshs. 14,774,992 under VTCs. In the current year's budget this is Kshs. 17,013,559 and Kshs. 8,421,730 respectively.

There is a provision for recurrent pending bills amounting to Kshs. 845,125 against a requirement of Kshs. 1,690,250 (50%)

Among the major project that the department proposes to do are;

- Equipping of ECDE centers with learning materials has an allocation of Kshs. 15,000,000 with a matching requirement.
- Education support program at Ksh. 135,000,000 against a requirement of Kshs 638,987,824. The current financial year allocation for this program is Kshs. 320,000,000
- Construction of VTCs workshop at Ksh. 9,000,000 against a requirement of Kshs 25,000,000. The current financial year allocation for this program is Kshs. 20,500,000
- Equipping of VTCs workshop at Ksh. 5,000,000 against a requirement of Kshs 25,000,000
- Renovation of VTCs workshop at Ksh. 5,006,245 against a requirement of Kshs. 25,000,000
- VTCs capitation at Ksh. 15,000,000

2.7 Youth and Sports

The key achievements include:

- i. On-going construction of Masinde Muliro Stadium
- ii. Construction of hostels at the High-Altitude Training Centre
- iii. Construction of a watching stand at Nalondo stadium
- iv. Activation of the Ajiry Center
- v. Equipping of Maeni Youth Centre

In the FY 2024/25, the department will undertake the following:

- i. Completion of Masinde Muliro Stadium in Kanduyi
- ii. Upgrading of sub-county stadia
- iii. Completion of High-Altitude Hostel Block

Resource Allocation

The Sector has a total allocation of Ksh.60,466,726 broken down as Ksh.24,096,013 recurrent , Ksh.11,386,387 development and Kshs.24,984,326 Youth Development and Management- Youth Fund compared to Kshs. 110,475,401 allocated current year

Major expenses will be:

- i. Sports Facility development and management Kshs.11,386,387
- ii. Sports and Talent development and management Kshs.2m
- iii. Youth Development and Management: Youth Fund Kshs.24,984,326
- iv. Salaries and remunerations Kshs.12,649,658
- v. General Administration, planning and support services Kshs.9,466,726

Some of the programs to be undertaken include :

Youth mentorship and coaching, capacity building, entrepreneurship training and youth exchange program.

2.8 Roads and Public works

The mandate of the directorate includes Develop and maintain the County Road network including its road infrastructure, Supervise and provide guidance and designs on all structural and civil works in the County to ensure that they comply with the established standards and Monitor fire outbreaks and respond to all emergencies in the County including road accidents.

The key achievements are:

- i. 1.3 KM of Urban roads upgraded to bitumen standards.
- ii. 146.2 KM of Sub County roads gravelled
- iii. 209.8 KM of Ward roads graded and gravelled.
- iv. 14 Box Culverts Constructed
- v. 1.3 KMs of pedestrian walkways constructed.

In the medium term, the sector plans to undertake the following:

- i. Upgrading of 5 KM Urban Road and 10KM Rural Roads
- ii. Opening of 50 KM Rural Roads

- iii. Construction of 1 Bridge, 9 Box Culverts, 0.5 KM Drainage Works, 1 Slip Lane, and 5 KM pedestrian walkways
- iv. Maintenance of 2KM Urban Roads, 10 KM rural tarmac Roads, 250 KM Rural Unpaved Roads
- v. Acquisition of 1 Grader
- vi. Rehabilitation of 2 Box Culverts, 1 KM Drainage Lines
- vii. Transformation of 1 Black Spot

Resource Allocation

The Sector has a total allocation of Kshs. 850,086,868, FY 2024/25. This comprises of Kshs. 127,391,066 for recurrent expenditure and Kshs. 722,695,802 for development expenditure for the period compared to Kshs. 1,396,626,350 current financial year

1. General Administration, Planning and Support Services

The directorate has an allocation of Kshs. 123,360,700 as recurrent. In the financial year 2023/24 total allocation was Kshs. 130,714,030.

Major expenses are:

- i. Capacity Development and Motivation Kshs.83,840,885 against Kshs.83,090,095 allocated current year(85m)
- ii. Administration Services Kshs.31,787,604 against Kshs.30,184,398
- iii. Financial Services, Planning and Stewardship Kshs.7,732,211 against Kshs.17,439,537

2. Transport Infrastructure development and management has an allocation of Kshs.726,726,168 against Kshs.1,265,912,320 allocated current FY Kshs. 4,030,366 being recurrent and Kshs. 722,695,802 being development expenditure

Major expenses include:

- i. Construction of roads, bridges and drainage works, has no allocation against Kshs.47,500,000 allocated current year

- ii. Maintenance of roads Kshs. 461,159,015 against Kshs. 1,170,912,320 allocated current year.
- iii. Rehabilitation of Roads, Bridges and Drainage Works has no allocation against Kshs.47,500,000 allocated current year
- iv. Roads Maintenance Levy Fund Kshs.184,554,999
- v. Supplier credit Kshs.81,012,154 broken down as Kshs.4,030,366 recurrent and Kshs.76,981,788 development

3: Building Standards and Quality Assurance has no allocation, current year Kshs.1.4m was allocated

2.9 HEALTH AND SANITATION

Key achievements

Below are various achievements realized;

- Increased skilled deliveries to 84.4% from 88.1% the preceding year.
- Fully immunized 34,228 children under one year old.
- Confirmed 179 health staff from contracts to permanent and pensionable terms; Promoted 373 health staff.
- Constructed a 300-bed maternal and child block which is 99% complete.

The department of Health and Sanitation has a ceiling of Ksh. 4,168,015,395 which has a gain of KSh. 46,910,713 from the current financial year 2023/24. On Recurrent the ceiling of Ksh. 4,095,193,435 translates to a gain of KSh. 460,479,770 and on Development the ceiling is Ksh. 72,821,960 translating to a loss of KSh.413,569,057.

2.9.1 HEALTH

The sector has a proposed allocation of Ksh. 3,169,340,542 for recurrent and Ksh. 63,915,957 for development. There is also an allocation of Kshs. 925,852,893 for the

health facilities hence the total budget is Kshs. 4,095,193,435 for recurrent and Kshs. 63,915,957.

These will fund the health programs below:

1. Health Sector General Administration, Planning and Support Services has an allocation of Kshs. 4,017,709,640 and include;

Recurrent

- Personnel Kshs. 2,924,728,132 up from Kshs. 2,667,072,520. Need explanation
- Leadership and governance Kshs. 2,000,000
- Health Outreach and Support Services Kshs. 2,000,000
- Health Planning, Policy, Resource mobilization and health financial management Ksh.12,661,390
- Pending Bills Kshs. 29,960,833 against a requirement of Kshs. 84,816,483
- Community Health Promoters Kshs. 84,137,892
- UNICEF Kshs. 1,571,000
- UNFPA Kshs. 7,400,000
- DANIDA Kshs. 13,698,750
- DANIDA Co Funding Kshs. 13,698,750

2. Curative and Rehabilitation services has an allocation of Ksh. 30,100,000 and include;

- Primary health care Kshs. 9,000,000
- Blood transfusion services Kshs. 2,100,000
- Universal health care Kshs. 9,000,000
- Health Product and Technologies Kshs. 5,000,000
- Referral services Kshs. 5,000,000

3. Preventive and Promotive Health Services has an allocation of Kshs. 45,269,997 and include;

- Reproductive, Maternal, Newborn, Child and Adolescent Healthcare Ksh. 25,249,997
- Market Sanitation Ksh. 2,000,000
- Quality food and water hygiene KSh. 4,000,000
- Diseases surveillance Ksh. 6,020,000
- Neglected Tropical Diseases Ksh. 5,000,000
- Non-communicable diseases Ksh. 2,000,000
- Gender mainstreaming Ksh. 1,000,000

Development

- Health infrastructure allocation of Ksh. 63,915,957. The details have not been provided.

2.9.2 SANITATION

The sector has a ceiling of Kshs. 2,113,798 for recurrent which translates to a gain of Ksh. 96,368 from the current financial year while development has Kshs. 8,906,003 leading to a loss of Ksh. 6,452,363 for the current financial year.

This will be realized through the following programs;

Recurrent

- Sanitation recurrent expenses Ksh. 2,113,798

Development

- Sanitation Infrastructure KSh. 8,906,003

2.10 Finance and Economic Planning

The department's goal is to create an enabling environment for accelerated and sustainable economic growth through pursuit of prudent economic, fiscal and monetary policies while coordinating the financial operations of the Bungoma County Government.

The key achievements are;

1. Prepared County Budget documents namely; County Budget Review Outlook Paper(CBROP), Medium Term Expenditure Framework (MTEF), Program Based Budgeting, Appropriation Bills, supplementary budgets, Finance Bill and Gazettement of the same
2. Approved County Annual Development Plan (CADP)
3. Compliance to PFM Act, Regulations, financial policies and procedures.
4. 100% compliance to Public Procurement and Disposal Act, 2015
5. 1 procurement plan developed

During the 2024/25-2026/27 MTEF period, the Sector will prioritize;

- i. Improve Public Financial Management and statistical data production and policy research
- ii. Increase the level of capitalization , private investments and public demand for accountability
- iii. Enhance the prevention, detection and elimination of corruption and public contract management and performance

In FY 2024/25, the department intends to undertake the following:

- i. Preparation of County Budget documents namely; CBROP, MTEF, PBB, Appropriation Bills, supplementary budgets, and Gazettement of the same, County Annual Development Plan (CADP), County procurement plan , Finance

Bill, revenue manual, 12 Statutory reports ,4 risk assessment reports , 2 Appropriation Bills

- ii. Compliance to PFM Act, Regulations, financial policies and procedures.
- iii. Commissioning of 12 County monitoring system
- iv. Conduct 4 monitoring and evaluation exercise.

Resource Allocation

The Sector has a total allocation of Kshs. 1,098,012,573, Kshs 1,152,913,202 and Kshs. 1,210,558,862 for FY 2024/25, FY 2025/26, and FY 2026/27 respectively. This comprises of Kshs. 934,104,999, Kshs. 980,810,248 and Kshs. 1,029,850,760 for recurrent expenditure and Kshs. 163,907,575, Kshs. 172,102,954 and Kshs. 180,708,101 for development expenditure for the same period

In the financial year 2024/25, the directorate has an allocation of Kshs.1,098,012,573 broken down as Kshs.934,104,998 recurrent and Kshs.163,907,575 development compared to Kshs.1,510,850,610 allocated in the current financial year. A reduction of Kshs.412,838,037.

Programs to be undertaken include:

- 1. General Administration, Planning and support services has an allocation of Kshs. 707,360,161 and Kshs.100m as recurrent and development respectively.

Major expenses include:

- i. Administration Services with an allocation of Kshs.50,891,301 against Kshs.314,730,344 allocated in the current approved budget
- ii. Personnel costs Kshs.438,583,673 against Kshs.418,953,330 allocated in the current approved budget
- iii. Employer contribution for staff pension Kshs.147, 885,187 against Kshs.202,275,646 previously allocated
- iv. Staff development Kshs.10m

v. KRA Kshs.60m breakdown

Under Development -Emergency fund Kshs.100m same as allocation current financial year 100m.

2. County Planning management has an allocation of Kshs. 60,378,455 against Kshs.43,217,576 allocated the current year

Major allocations include:

- i. Economic Policy and County Planning Services has been allocated Kshs.27,400,767 against Kshs.26,095,966 allocated in the current year
- ii. Monitoring and Evaluation Kshs.17,977,691 against Kshs.17,121,610 allocated current year
- iii. Statistics Kshs.15m new department.

3: County Financial Service Management has an allocation of Kshs. 156,366,382 against Kshs.180, 348,934 allocated in the current year approved budget

- i. Revenue Mobilization Kshs.41, 242,992 against Kshs.39, 279,040 current year
- ii. Accounting Services Kshs.21, 335,192 against Kshs.20, 319,320 allocated current year
- iii. Budgeting Kshs.37, 620,580 against Kshs.67, 257,695 current year
- iv. Audit Services Kshs.18, 425,107 against Kshs.17,547,721
- v. Supply Chain Services Kshs.19, 024,147 against Kshs.18,118,235
- vi. Special Coordination Unit Kshs.18,718,364 against Kshs.17,827,013

4: Information and Communication Technology Management has an allocation of Kshs. 73,907,575 broken down as Kshs.10m recurrent and Kshs.63,907,575 development

- i. Information Communication Technology Unit Kshs.10m against Kshs.14,730,000 allocated current year
- ii. Maintenance of computer, software and networks - Revenue System Kshs.25m as capital expenditure against Kshs.27,550,000 allocated current year

- iii. Information Communication Technology Development Kshs.15,529,371 capital expenditure against Kshs.33,250 ,000 current year
- iv. Health Management System Kshs. 22,044,472 against Kshs. 37,955,528 what is the contract sum?
- v. Pending bill Kshs. 1,333,732 as capital expenditure.

2.11 PUBLIC SERVICE MANAGEMENT AND ADMINISTRATION & OFFICE OF THE COUNTY SECRETARY; OFFICE OF H.E. THE GOVERNOR AND DEPUTY GOVERNOR

The sectors' main goal is to provide leadership and oversight in economic and devolution management, resource mobilization and management; and Inter-governmental relations for a responsive public service.

The key achievements are:

- 9 civic education fora held
- 3 national events commemorated
- 380 uniforms purchased for enforcement officers - working
- 45 uniforms purchased for ward administrators – ceremonial
- 236 of uniforms purchased for village administrators – working
- Networking and LAN installation at Tongaren sub county done
- Networking and LAN installation at Sirisia sub county done
- Networking and LAN installation at Bumula sub county done
- Networking and LAN installation at Mt. Elgon sub county done
- Upgrade of the records management system done
- Upgrading of the server phase III done

2.11.1 Public Administration

Sector has a total allocation of Kshs. 796.5 million recording a decrease of Kshs. 45.8 million on its recurrent ceiling. Development has dropped from Kshs. 51.7 million in the current year to 21.7 million in the next year.

The Key achievements are:-

- 9 civic education fora held.
- 380 uniforms purchased for enforcement officers,
- 45 uniforms for ward officers and
- 236 uniforms for village administrators.
- All planning and budget documents prepared.
- All county staff remunerated 100%

In FY 2024/25, the department plans to:

1. General administration amounts to a total of Kshs. 780.8 Million which is a decrease from an allocation of Kshs. 825.5 Million in the current year. The sub-programmes underneath are:-
 - Personnel costs allocation of Kshs. 441.8 million up from 429 Million in the current year. The additional 12.8 million should be explained.
 - Training and development Kshs. 4.6 Million
 - Transport and logistics Kshs. 4.5 Million
 - The allocation of Kshs. 131.5 million for medical insurance cover represents a decrease from the current year's allocation of Kshs. 249 million. This reduction in funding for medical insurance cover may have several implications: impact on coverage, quality of care and risk management.
 - Cleaning & Contracted guards Kshs. 67.4 Million compared to 84.1 million
 - Office Rent Kshs. 21 Million for the ward offices.
 - Uniforms Kshs. 8 Million

- Sub County Administration Kshs. 6.48 Million up from an allocation of 6 million in the current year. The amount should be enhanced to cover the 9 sub-counties.
- Pending bills of Recurrent Kshs. 29 Million .The list was not provided
- KDSP Grant Kshs. 37.5 Million for capacity building
- General administration services Kshs.26.7 Million compared 50.9million in the current year.

2. Governance and Public relations amounts to Kshs. 18 Million with sub-programmes as follows:-

- Civic education Kshs.8,000,000 compared to zero
- Commemoration of National events Kshs. 10 Million.

Development

- I. The one sub-programme of Institutional development allocated Kshs. 19.3 Million. The money is for construction of ward offices.
- II. Pending bills has an allocation of Kshs.2.3 Million.

2.11.2 Office of the County Secretary & ICT

The recurrent ceiling is Kshs. 33.7 Million which is an increase compared to current year's allocation of Kshs. 11.7 Million. On development there is no allocation.

In FY 2024/25, the department plans to do the following:-

- Training and development – CS, legal, HRM, Records and ICT Kshs. 3.7 M
- General administration services CS – Kshs.10 Million
- General administration services – Records directorate Kshs. 5 Million
- General administration services – HR directorate Kshs. 5 Million.
- Human resource management – payroll cleansing and audit, HR policies, schemes of service for enforcement officers & admins and performance contracting Kshs. 10 Million

Under the ICT infrastructure the following development projects have been lined up without allocation.

- 1 ICT hub established

- 1 operational data centre
- 100% Local Network installed in Head Quarters offices
- 100% of County offices installed with CCTV
- 100% of offices with internet installation.

The absence of a budget ceiling specifically allocated to ICT functions under the County Secretary's office, coupled with the confusion surrounding the movement of ICT functions between departments, is indeed a matter of concern. This situation can lead to ICT initiatives being overlooked or underfunded, which may hinder the County Government's ability to leverage technology effectively for its operations and service delivery.

To address this issue and ensure that ICT receives adequate attention and funding, the following steps could be taken:

- Clarify Responsibility and Authority: Clearly define the responsibility for ICT functions within the organizational structure. Determine whether ICT functions should fall under the County Secretary's office, the Finance department, or a dedicated ICT department.
- Allocate Dedicated Budget for ICT: Advocate for the establishment of a dedicated budget or budget line item specifically allocated to ICT functions. This will ensure transparency and accountability in the allocation of resources for technology-related initiatives.

2.11.3 Office of the County Attorney

The recurrent ceiling is Kshs. 72.1 Million which is a substantial increase compared to current year's allocation of Kshs. 12 Million. On development there is no allocation.

The sub-programmes underneath this office have been allocated as follows:-

- Legal fees Kshs. 5 Million against a requirement of 70 million. This allocation is intended to cover costs associated with legal representation, consultation, litigation, and any other legal matters that may arise within the county's jurisdiction. The county government should utilize the services of the county attorney's office to represent the

county in legal matters. By doing so, you can avoid outsourcing legal services to external law firms, which often result in higher fees and expenses. The county attorney's office should handle a wide range of legal issues, including but not limited to contractual disputes, regulatory compliance, litigation, and providing legal advice to county officials and departments.

- Recurrent Programmes Kshs. 20 Million. The programmes should be clearly marked.
- General administration services Kshs. 5.3 Million
- Pending Bills: allocated Kshs. 41 Million against a requirement of 83.4 million

2.11.4 Governor and Deputy Governor's

The governor's office ceiling has been decreased to Kshs. 405.7 Million from a ceiling of Kshs. 445.7 Million being a decrease of Kshs. 40 Million. Deputy Governor's office ceiling has slightly improved from 27.3 Million to Kshs. 28.6 Million.

The programmes to be undertaken in FY 2024/2025 are:-

- Comprehensive media coverage of the county events
- Conflict Management- Operationalise county conflict management & peace building unit and 4 peace initiatives in volatile regions
- Intergovernmental Relations Intergovernmental meetings & Inter-sectoral forum
- 4 feasibility Studies/ advisory services to be undertaken
- 4 County budget and economic forum (CBEF) fora to be held
- 24 Public consultative fora to be held
- 24 cabinet meetings to be held
- 67 staff to be trained
- All county official functions to be facilitated
- 10 sensitization fora with departments on ethical standards to be adhered to

1. General Administration amounts to Kshs. 392.5 Million. The Sub-programme underneath include the following:-

- Personnel Costs Kshs. 286.99 Million compared to 228.4 million representing an increase of 58.6million.The increment must be explained.
- Training and development Kshs. 3 Million
- Transport and logistics Kshs. 10 Million
- General administration Kshs. 20.95 Million
- Pending Bills Kshs. 42.9 Million
- Office of the Deputy Governor Kshs.28.6 Million

2. Governance and public relations Kshs. 41.5 Million. The sub-programmes underneath include the following:-

- Field attachments Kshs.9.27 Million
- Stakeholders engagement Kshs. 4.2 Million
- Chaplain office Kshs. 2 Million
- 1st lady activities 3 Million
- Events management directorate Kshs. 2 Million
- Communication directorate Kshs. 2 Million
- Public relations office Kshs. 2 Million
- Gender advisor activities Kshs. 2 Million
- Lands and emerging issues advisor activities Kshs. 2 Million
- Political advisor activities Kshs. 2 Million
- Economic advisor activities Kshs. 2 Million
- Service delivery unit Kshs. 4 Million
- Special programme Kshs. 5 Million down from an allocation of 40million.

2.12 COUNTY PUBLIC SERVICE BOARD AND COUNTY ASSEMBLY

2.12.1 County Public Service Board

The department has a ceiling of Kshs. 72,123,071 which translates to a gain of Kshs. 9,270,517 from the current financial year. On Recurrent the allocation is Kshs. 50,690,039 while on development is Kshs. 21,433,032.

The programmes captured under this department are listed below;

For Recurrent;

- ✓ General Administration and Planning, and Support Services Ksh. 6,827,421
- ✓ Human Resource Management and development (Personnel)Ksh. 13,725,212
- ✓ Human Resource Management(New appointments, promotion and confirmations) KSh. 2,100,000
- ✓ Human Resource Development(trainings)Ksh. 6,983,836
- ✓ Governance and national values Ksh. 3,628,745
- ✓ Quality Assurance Ksh. 5,376,347
- ✓ Ethics, Governance and National Values Ksh. 8,268,563
- ✓ Pending bill Ksh. 3,779,915

For Development;

- ✓ Ksh. 21,433,032 will fund the ongoing construction of board offices.

2.12.2 COUNTY ASSEMBLY

Key achievements for this department include:

- Appropriations & Finance Bills were enacted
- 6 Bills were Enacted
- 55 Motions were introduced and adopted
- 2 petitions concluded not later than one month after filing
- 15 Public engagements were done
- 35 Statements sought and 9 completed within a month after request
- Budget process timetable strictly followed
- Finance bill passed within set timeline i.e by 30 September
- 12 Quarterly reports were tabled with 8 reports adopted
- 6 chief officers vetted and was completed within seven days
- 80 Reports prepared with 57 considered by the House

- Timely production of County Assembly publication on the Website and social media pages is up to date
- Annual procurement plan for the Assembly was in place by 31st July and was done within the set timelines
- Establishment of procurement committees such as Evaluation committee was established.

The department has a ceiling of Kshs. 1,160,008,462 which translates to a loss of Kshs. 108,967,418 from the current financial year. On Recurrent the allocation is Kshs. 1,073,147,000 compared to 1,132,238,230 in the current year hence a loss of Kshs. 59,091,230 while on development is Kshs. 86,861,462 down from Kshs 136,737,650 resulting in a loss of Kshs. 49,876,188

The programmes captured under this department are;

For Recurrent;

- General Administration and Planning, and Support Services Kshs. 805,774,121
- Legislation; Bills processing, publications and printing, Motions debating Kshs. 13,734,600
- Oversight (Committee fact-finding, budget interrogation expenditure, report writing retreats, Foreign and Domestic travels Kshs. 115,045,099
- Representation and other outreach services (ward office operationalization, Processing of petitions, Bunge Mashinani programme) Kshs. 138,593,180

Development;

The county Assembly's plan on infrastructural development includes:

- Construction of New debating Chambers
- Installation of New Hansard system in the new debating chambers
- Installation of Committee services software
- Construction of Hon Speaker's residence
- Business Continuity, Data Recovery and Disaster Management Policy development training and Implementation

- Installation of video conferencing facilities
- Installation of cooling system in the server room

The allocated ceiling on development is Kshs. 86,861,462 which will not be sufficient for the planned programmes. However the construction of speaker's residence received full allocation in the current year hence it shouldn't be in the next year's funding concern. Additionally the installation of hansard in the new debating chambers cannot be achieved within the same period of constructing the chambers.

Given these factors, the County Assembly may need to reassess its priorities, potentially reallocating funds or seeking additional financing to ensure all projects can be completed as planned. Prioritization, phased implementation, or seeking alternative funding sources are some strategies that could be considered to address the funding shortfall and logistical constraints.