COUNTY GOVERNMENT OF BUNGOMA

COUNTY BUDGET REVIEW AND OUTLOOK PAPER

September 2024

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FOREWORD

The Public Finance Management (PFM) Act, 2012 and its Regulations gives the legal framework in which this 2024 County Budget Review and Outlook Paper (CBROP) was prepared. In the document, an overview of how the actual performance of the FY 2023/24 affected compliance in the fiscal responsibility principles and the financial objectives outlined in the PFM Act, 2012. The document provides the fiscal outturn for the FY 2023/24, the macro-economic projections and set sector ceilings for the FY 2025/26 and the Medium-Term Budget. The 2024 CBROP will form the basis for the development of the 2025 County Fiscal Strategy Paper (CFSP) that will detail the various programmes, projects and initiatives that will be undertaken as outlined in the Third County Integrated Development Plan (CIDP 2023-2027) and the Fourth Medium Term Plan of Vision 2030.

The 2024 County Budget Review and Outlook Paper (CBROP) has been prepared against a backdrop of stable Global and National economic outlook. Global growth is projected at 3.2 % in 2024 and 3.3 % in 2025. The global outlook reflects economic recovery in China, Euro areas and the UK despite a slowdown in USA and Japan. At the domestic front the Kenya Economy is currently recovering from negative effects of the COVID-19 Pandemic and its ensuing effects, the ongoing conflicts in Eastern Europe and Middle East. These shocks escalated the cost of essential households' goods and commodities including fuel prices and led to depreciation of the Kenya shilling.

On the domestic scene, the Kenyan economy grew by 5.6 percent in 2023 up from 4.9 percent in 2022, a demonstration of resilience. The average county contribution to GDP between 2019-2023 was 2.0% with a Gross County Product of Kshs. 268,560 in 2023. The growth was largely driven by a strong rebound in the agricultural subsector, which benefited from favourable weather conditions after two years of severe droughts and the robust performance of the services sector. The average county contribution to Agriculture, Forestry and fishing between 2019-2023 was 3.6%.

The growth momentum has continued in 2024 with the economy expanding by 5.0 percent in the first quarter compared to a growth of 5.5 percent in the corresponding quarter in 2023. Kenya's economic performance is projected to remain stable over the medium term. Growth is expected to moderate 5.2 percent in 2024 and 5.4 percent in 2025 from 5.6 percent in 2023. The country's total economy's growth in Gross Value Added between 2019-2023 was 4.7%. on the other hand, the county's average growth in real GCP relative to total Economy's growth in Gross Value Added (4.7%) was 2.1%, one of the poorest in the country.

The overall fiscal performance in FY 2023/24 was not fully in line with financial objectives and fiscal responsibility principles outlined in the PFM Act, 2012 and the 2024 County Fiscal Strategy Paper. This was as a result of the high wage bill, the underperformance of Own Source Revenues and the late exchequer disbursements to the county. The total County budget was Kshs.15.24 billion that comprised Kshs. 5.28 billion (35 per cent) for development expenditure and Kshs. 9.96

billion (65 per cent) for recurrent expenditure. The total revenue received including external grants was Kshs. 12.58 billion against a revised target of Kshs. 15.24 billion recording a shortfall of Kshs. 2.67 billion. Own source revenue amounted to Kshs. 1.05 billion, this was a decrease from Kshs. 1.16 billion in FY 2022/23, reflecting 9 percent drop. The fall in performance was largely attributed to the negative impact of the geo-politics that led to global economic slowdown and supply chain disruptions.

The implementation of FY 2024/25 budget has been slow due to the proposed reduction of the County Governments allocation from Kshs. 400.11 billion allocated under DORA, 2024 to Kshs. 380.0 billion occasioned by the withdrawal of Finance Bill 2024 of the National Government. The proposed cuts will cripple the operations of the County Government and provision of critical services such as health to Mwananchi. The County Treasury has also embarked on expenditure reprioritization and rationalization while safeguarding priority programmes and social spending in anticipation of budget cuts across all departments in Supplementary I once the Senate approves revised CARA 2024.

In the FY 2025/26 the County Government will bring the management of Nzoia Water Services Company Limited (NZOWASCO) on board as a semi-autonomous entity. The Company was registered under the Companies' Act (CAP 486) on 4th of February 2004 and became operational a year later 9th February 2005. The Company is represented by the County Executive Member - Water and Natural Resources, who together with the Board of Directors are responsible for the general policy and strategic direction of the Company. The Company is domiciled in Kenya and has regions in Bungoma, Webuye, Kimilili and Chwele. The company is fully owned by the County Government of Bungoma under the water Act 2016 and mandated to provide water and sewerage services within the county. The company operates several water treatment works in various areas namely; Nabuyole, Matisi, Kapkateny, Kamtiong` and Chesikaki all in Bungoma County.

In the FY 2025/26 budget, all the spending units are expected to lay emphasis on the priority programmes that are in the CIDP III and in line with the National Government Bottom-Up Economic Transformation Agenda (BETA) of the MTP IV. These include increasing investments in Agricultural Transformation and Inclusive Growth; Micro, Small and Medium Enterprise (MSME); Housing and Settlement; Healthcare; and Digital Superhighway and Creative Industry.

Considering the tight resources available for FY 2025/26 budget occasioned by underperformance of Own Source revenue, expenditure carryovers and accumulation of pending bills as well as increased requirement for funding priority programmes i.e. completion of multiyear projects, the Sector Working Groups are required to scrutinize all CDAs existing or planned activities, projects, and programmes to be funded in the FY 2025/26 and medium-term budget.

SWGs should also ensure that all expenditure items in the FY 2025/26 Budget are justified, and emphasis is placed on allocating the limited resources based on programme efficiency and requirement rather than incremental budgeting. Emphasis should be on completing ongoing projects before starting new ones and ensure strict adherence to proposed sector ceilings provided in this document

In this regard, I therefore call upon all SWGs to adhere to the sector ceilings, and the strict deadlines provided in this document to facilitate the finalization and appropriation of the FY 2025/26 and the medium-term budget.

CPA CHRISPINUS BARASA
COUNTY EXECUTIVE COMMITTEE MEMBER
FINANCE AND ECONOMIC PLANNING

ACKNOWLEDGEMENT

The 2024 County Budget Review and Outlook Paper (C-BROP 2024) has been prepared in accordance with the Public Financial Management Act (PFM A) 2012 and its Regulations. It provides an overview of the fiscal outturn for FY 2023/24, macroeconomic outlook over the medium term and the Departmental/Sector ceilings for the FY 2025/26 and the Medium-Term Budget. It also provides an overview of the actual performance of FY 2023/24 and how it affected compliance with the fiscal responsibility principles and the financial objectives outlined in the PFM Act 2012. This paper will form the basis for the development of the 2025 County Fiscal Strategy Paper (CFSP, 2025) that will detail the various programmes and initiatives that will be undertaken during the financial year in adherence to the CIDP III, the Bottom-Up Economic Transformation Agenda and fourth Medium Term Plan of Vision 2030.

The FY 2023/24 budget execution was hampered by challenges in revenue collection and low financing which led to cash flow problems. As we embark on the preparation of the FY 2025/26 and the Medium-Term Budget, it is important to note that the County is operating under tight resource constraints amidst significant expenditure demands. This therefore calls for immense appropriate consideration in the prioritization of programmes to ensure that only the most impactful programmes are prioritized.

The preparation of this document was a collaborative and consultative effort that involved County Government Departments and Agencies, the County Budget and Economic Forum (CBEF), the County Executive and other stakeholders. Much gratitude to H.E the Governor and Deputy Governor for the policy direction that steered the preparation process of the document. The document has incorporated valuable input, insights and comments from the County Departments and Agencies. I sincerely thank all the CECMs, Chief Officers, Directors and Heads of various units and the public for their immense contributions and insights.

The acknowledgment also goes to the secretariat team from the County Treasury led by the Budget Directorate, for coordinating the compilation and finalization of the Paper. In conclusion it is my hope that the 2024 CBROP will be an important guide to the Sector Working Groups (SWGs) in evaluating the planned activities in setting priority programmes and projects to be funded in the FY 2025/26 budget and the Medium-Term Budget.

CPA ANDREW WAMUKOYA
CHIEF OFFICER, ECONOMIC PLANNING

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
CBK	Central Bank of Kenya
CBROP	County Budget Review Outlook Paper
CDAs	County Departments and Agencies
CECM-F	County Executive Committee Member for Finance
COB	Controller of Budget
COVID-19	Coronavirus 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.s	Kenya Shillings
KUSP	Kenya Urban Support Project
MCA	Member of County Assembly
NARIGP	National Agricultural and Rural Inclusive Growth Project
NZOWASCO	Nzoia 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

LEGAL BASIS FOR THE PUBLICATION OF THE BUDGET REVIEW AND OUTLOOK PAPER

1. The County Budget Review and Outlook Paper is prepared in accordance with section 118 (1) of the Public Finance Management Act 2012, which requires the County Treasury to prepare the County Budget Review and Outlook Paper (CBROP) in respect of the county for each financial year and specify
    a. the details of the actual fiscal performance in the previous year compared to the budget appropriation for that year;
    b. the updated economic and financial forecasts with sufficient information to show changes from the forecasts in the most recent County Fiscal Strategy Paper (CFSP);
    c. Reasons for any deviation from the financial objectives in the County Fiscal Strategy Paper together with proposals to address the deviation and the time estimated for doing so.
2. The County Executive Committee (CEC) shall consider the County Budget Review and Outlook Paper with a view to approving it, with or without amendments, not later than fourteen days after its submission.
3. Not later than seven days after the C-BROP has been approved by CEC, the County Treasury shall:
    a. Submit the paper to the County Assembly and
    b. Publish and publicize the paper not later than fifteen days after laying the Paper before the county Assembly.

Fiscal Responsibility Principles in the Public Finance Management Act

In line with the Constitution, 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)) states that:

1. Over the medium term, a minimum of 30% of the County Government budget shall be allocated to development expenditure.
2. The County Government’s expenditure on wages and benefits for public officers shall not exceed a percentage of the County Government revenue as prescribed by the regulations, in this case 35%.
3. Over the medium term, the County Government’s borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure, provided that the National Treasury guarantees the borrowings.
4. Public debt and obligations shall be maintained at a sustainable level as approved by Parliament (NG) and county assembly (CG)
5. Fiscal risks shall be managed prudently
6. A reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained, taking into account any tax reforms that may be made in the future.

EXECUTIVE SUMMARY

The 2024 CBROP has been prepared pursuant to PFM Act, 2012 and its Regulations. The document provides an overview of the Government's financial performance for the FY 2023/24 including compliance with the fiscal responsibility principles and the financial objectives spelt out in the PFM Act, 2012. It also presents macroeconomic projections and the sector ceilings for the FY 2025/26 and the medium-term budget as well as information on variations from the projections outlined in the 2024 County Fiscal Strategy Paper (CFSP).

The 2024 County Budget Review and Outlook Paper (CBROP) has been prepared against a backdrop of stable Global and National economic outlook. Global growth is projected at 3.2 % in 2024 and 3.3 % in 2025. The global outlook reflects economic recovery in China, Euro areas and the UK despite a slowdown in USA and Japan. At the domestic front the Kenya Economy is currently recovering from negative effects of the COVID-19 Pandemic and its ensuing effects, the ongoing conflicts in Eastern Europe and Middle East. These shocks escalated the cost of essential households' goods and commodities including fuel prices and led to depreciation of the Kenya shillings. However, the economy grew by 5.6%, up from 4.9% registered in 2022. The growth was mainly driven by a rebound in the agriculture sub-sector which benefitted from favorable weather conditions coupled with the implementation of the subsidized farm input programme.

The County's revised Budget Estimates for FY 2023/24 was Kshs.15.24 billion, comprising Kshs. 5.28 billion (35 per cent) and Kshs. 9.96 billion (65 per cent) allocation for development and recurrent programmes, respectively. To finance the budget, the County expected to receive Kshs.11.11 billion (71.8 per cent) as the equitable share of revenue raised by the National Government, raise Kshs. 2.03 billion (13.3 per cent) from its own sources of revenue and expects to receive Kshs. 596.74 million (3.9 per cent) as conditional grants from National Government, Kshs. 866.27 million (5.6 percent) from Development Partners, Kshs. 275.35 million brought forward from the previous financial year and Kshs.150 million retention. The total funds targeted for budget implementation amounted to Kshs.15.24 billion, and the receipts against each stream were totaling to Kshs. 12.58 billion, achieving 82% result.

FY 2023/24 had an overall negative variance of Kshs. 0.978 billion on own source revenue with a negative variance of Kshs. 424.7 million on local revenue and a negative variance of Kshs. 553.61 million on AIA. In twelve months of FY 2023/24, the County generated a total of Kshs. 1.05 billion as own-source revenue, which was 52 per cent of the annual target of Kshs. 2.03 billion. This amount represented a decrease of 9 per cent compared to Kshs. 1.155 billion realized during a similar period in FY 2022/23.

The County spent Kshs. 3.115 billion on development expenditure, while Kshs. 8.84 billion on recurrent programmes during the reporting period. This expenditure represented 100 per cent of the total funds released by the CoB. Expenditure on development programmes represented an absorption rate of 59 per cent, while recurrent expenditure represented 89 per cent of the annual development and recurrent expenditure budget.

Budget implementation during the first two months of FY 2024/25 has been slow due to the proposed reduction of the County Governments allocation from Kshs. 400.11 billion allocated under DORA, 2024 to Kshs. 380.0 billion occasioned by the withdrawal of Finance Bill 2024 of the National Government. The proposed cuts will cripple the operations of the County Government and provision of critical services such as health to Mwananchi.

To further strengthen management of public resources, the Government is in the process of transitioning from cash to accrual basis to improve cash management and enhance financial and fiscal reporting. The accrual accounting will enable the Government to account for all assets and liabilities including all Government assets. The Government will also entrench the adopted Zero-Based Budgeting approach in preparing the FY 2025/26 and future budgets.

In the financial year 2025/26 and the Medium-Term Budget, the county government will continue to implement a fiscal consolidation plan designed towards minimizing expenditure on recurrent and reducing the stock of pending bills. Emphasis will be on aggressive resource mobilization including policy measures to enhance Public-Private Partnerships and collaboration. To ensure efficiency in sector/departmental spending the county government will institute austerity measures to reign on non-core expenditures. The County Government will further prioritize expenditures within the overall sector ceilings and strategic sector priorities. Finally, taking into account the constrained fiscal environment, the government seeks to adopt a zero-based budgeting approach to guide the sector working groups and departments in prioritization and allocation of the scarce resources to projects and programmes in preparation of the FY 2025/26 budget.

In the FY 2025/26 budget, all the spending units are expected to lay emphasis on the priority programmes under food security, diversification and commercialization of agriculture, infrastructure development, decent and affordable housing, wider access to national, regional and global markets for our products, entrepreneurship and job creation, improved access to quality education and training, Strengthening the linkage between skills and industry, functional health system in terms of service availability, readiness and enhanced capacity to offer health services, functionality of improved water sources and sanitation, driving green growth and climate change management.

This is in line with the National Government Bottom-Up Economic Transformation Agenda (BETA) of the MTP IV which emphasizes increasing investments in Agricultural Transformation and Inclusive Growth; Micro, Small and Medium Enterprise (MSME); Housing and Settlement; Healthcare; and Digital Superhighway and Creative Industry.

The plan will see a gradual decline in the fiscal deficit from 5.4 percent of GDP in the FY 2023/24 to 4.4 percent of GDP in the FY 2024/25 and further to 3.6 percent of GDP in the FY 2026/27. This will be supported by enhanced revenue mobilization, reprioritization and rationalization of expenditure but above all grow the tax base through an appropriate tax regime. This will ultimately reduce public debt and create fiscal space over the medium term to finance priority capital projects

Given the limited resources, the Sector Working Groups (SWGs) and County Departments and Agencies (CDAs) are therefore directed to critically review, evaluate and prioritize all budget allocations to strictly achieve the CIDP III priorities. The hard sector ceilings provided for the FY 2025/26 budget and the Medium Term will form the basis of allocations.

In the FY 2025/26, the easing of global commodity prices and supply chain constraints coupled with robust private sector investment are expected to support domestic demand and With this background, the rest of the paper is organized as follows: Section II provides a review of the fiscal performance for the FY 2023/24 and its implications on the financial objectives outlined in the PFM Act, 2012 and the 2024 CFSP. This is followed by Section III that provides highlights of the macro-economic developments and outlook. The proposed Resource Allocation Framework is provided in Section IV while conclusion and next steps is in Section V.

I. INTRODUCTION

Objectives of the 2024 County Budget Review and Outlook Paper

1. The 2024 CBROP provides a review of the fiscal performance for the financial year 2023/24 including adherence to the objectives and principles outlined in the 2024 County Fiscal Strategy Paper (CFSP) and the PFM Act, 2012. It also presents macroeconomic projections and the sector ceilings for the FY 2025/26 and the medium-term budget as well as information on variations from the projections outlined in the 2024 County Fiscal Strategy Paper. It also provides a basis for the revision of the current budget and the financial policies underpinning the medium-term plan occasioned by the withdrawal of Finance Bill 2024 of the National Government. The 2024 CBROP will form the basis of the development of the 2025 CFSP that will detail programmes and projects for implementation over the medium term as outlined in the Third County Integrated Development Plan (CIDP III 2023-2027).
2. As required by the PFM Act, 2012, the annual budget process aims to improve the efficiency and effectiveness of revenue mobilization and government spending. In this regard, this CBROP provides sector ceilings which will guide the budget preparation process for the FY 2025/26 and the medium term. The sector 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 this CBROP are aligned to the priorities of the county that enhance accelerating socioeconomic transformation into a more competitive, inclusive and resilient economy as outlined in CIDP III and aligned to MTP IV of Vision 2030.
3. With this background, the rest of the paper is organized as follows: Section II provides a review of the fiscal performance for the FY 2023/24 and its implications on the financial objectives outlined in the PFM Act, 2012 and the 2024 CFSP. This is followed by Section III that provides highlights of the macro-economic developments and outlook. The proposed Resource Allocation Framework is provided in Section IV while conclusion and next steps is in Section V.

II. REVIEW OF FISCAL PERFORMANCE FOR THE FY 2023/24

A. FY 2023/24 Fiscal Performance

4. Article 202 (1) of the Constitution provides for the equitable sharing of revenue raised nationally among the National and County Governments. In addition, Article 202 (2) provides for additional allocations to the County Governments from the National Government's share of revenue either conditionally or unconditionally. Article 209 (3) and (4) of the Constitution gives the County Government the power to raise its own source revenue from property rates and entertainment taxes, as well as impose charges for services they provide. County Governments may also borrow in line with Article 212 (a) of the Constitution with guarantee from the National Government. However, since the advent of devolution, no County Government has leveraged on this window to borrow. Section 138 and 139 of the PFM, Act 2012 allows County Governments to also receive grants from development partners to finance development of projects or delivery of services. **Table 1** summarizes total budgeted revenue from the various sources for the County Government for the FY 2023/24.

a) Transfers to the County in FY 2023/24

5. In the FY 2023/24, Equitable Share was the main source of revenue for the County Government representing (76 per cent) of the total revenues. The budgeted additional allocations to the County Government from the National Government's share of revenue as well as from proceeds of loans and grants accounted for (10 percent) of the total County revenue. Budgeted own source revenue also recorded 13 percent of the total County Government revenue. Borrowing was not reported as a source of County Government revenue in FY 2023/24.
6. In accordance with the County Allocation of Revenue Act (CARA), 2023 and the County Governments Additional Allocations Act, 2023, the allocation for the County Government amounted to Kshs. 11.54 billion for the FY 2023/24 (CARA 2023, Allocation of Kshs. 11.11, FY 2022/23 Balance Brought forward of Kshs 275.35 million and retention of Kshs. 150.0 million). Out of which, a total of Kshs. 11.47 billion was disbursed to the County Governments as of 30th June 2024 representing 88 percent of the target, comprising of Equitable Share Kshs.10.65 billion and additional allocation of Kshs. 818.36 million as grants from both the national Government and development partners.

Table 1: Sources of Revenue

Revenue Source	Budgeted County Government Revenue	Actual Disbursements	Budgeted % of total Revenue
Equitable Share	11,537,333,905	10,648,375,217	92%
Additional Allocations of which:	**1,463,020,370**	**818,357,439**	**56%**
GoK	596,742,635	62,500,000	10%
Donor Funded	866,277,735	755,857,439	87%
Total	**13,000,554,275**	**11,466,732,656**	**88%**

Revenue Performance

7. In FY 2023/24, the total resource envelope was Kshs.15.24 billion that comprised of Kshs. 5.28 billion (35 per cent) allocated to development expenditure and Kshs. 9.96 billion (65 per cent) allocated to recurrent expenditure. The total revenue received including external grants was Kshs. 12.58 billion (82 percent) against a revised target of Kshs. 15.24 billion recording a shortfall of Kshs. 2.67 billion (18 percent). Own source revenue amounted to Kshs. 1.051 billion (52 percent) against a target of Kshs. 2.03 billion which was a decrease of Kshs. 0.104 billion from Kshs. 1.155 billion collected in FY 2022/23, reflecting a drop of 9 percent as indicated in table 2. The performance fell short of the target largely attributed to the negative impact of the geo-politics that led to global economic slowdown and supply chain disruptions

Table 2: Revenue and Grants FY 2023/24

Revenue Source	Actual 2021/22	Actual 2022/23	Revised Estimates FY 2023/24	Actual FY 2023/24	Variance (FY 2023/24)	Annual Growth (%)	Achievement Rate (%)	Percent of Total Revenue
Local Sources	368,035,218	379,716,358	868,201,471	443,505,728	-424,695,743	17%	51%	4%
Appropriation In Aid	615,261,490	775,882,124	1,162,071,383	608,462,813	-553,608,570	-22%	52%	5%
Own Source Revenue Sub Total	**983,296,708**	**1,155,598,482**	**2,030,272,854**	**1,051,968,541**	**-978,304,313**	**-9%**	**52%**	8%
Balance in County Revenue Fund & Commercial Accounts (Fiscal Balances)	8,769,449	284,656,453	363,023,948	56,398,071	-306,625,877	-80%	16%	0.4%
Conditional Grants	1,148,805,043	707,066,342	1,463,020,370	818,357,439	-644,662,931	16%	56%	7%
Equitable Share	10,037,353,825	11,526,723,717	11,387,333,905	10,648,375,217	-738,958,688	-8%	94%	85%
TOTAL	**12,178,225,025**	**13,674,044,994**	**15,243,651,077**	**12,575,099,268**	**-2,668,551,809**	**-8%**	**82%**	100%

Source: County Treasury

8. Collections from the broad tax categories were below their respective targets in the period under review. Hospital AIA had the highest shortfall of Kshs. 543.60 million, Single Business Permits shortfall of Kshs. 59.38 million, followed by market fees Kshs. 40.70 million and Cess Kshs. 30.97 million. Sale of Fertilizers of Kshs. 112.5 million and the Hire of Machinery of 7.98 million was not realized totally.
9. The performance of ministerial A-i-A was Kshs. 608.46 million against the target of Kshs. 1.16 billion representing 52 percent achievement. The shortfall of Kshs. 553.61 million was on account of shortfalls recorded from departments of Health and Sanitation of Kshs. 543.61 and Public Service Management and Administration AIA target of Kshs. 10.0 million which was received as Local revenue under Payroll product target which recorded 4019%. The Department of Health and Sanitation Collected a total of Kshs. 598.61 million which was inclusive of Kshs. 17.55 as Balance Brought Forward from FY 2022/23 recording an achievement of 52%.
10. Grants received amounted to Kshs. 818.35 million against a revised target of Kshs. 1.46 billion, translating to a shortfall of Kshs. 644.66 million. Out of these, those from Development Partners amounted to Kshs. 755.85 million (87%) against a target of Kshs. 866.27 million while grants from the National Government received were Kshs. 62.5 million (10%) against the target of Kshs. 596.74 translating to a shortfall of Kshs. 534.24 million. Table 3 analyses the revenue performance for FY 2022/23 and FY 2023/24

Table 3: County Revenue performance FY 2023/24

No	Revenue Stream	**Actual Amount Received fy 2022/23**	Annual Targeted Revenue (Kshs.s.) 2023-24	Actual Revenue (Kshs.s.)	Variance (Kshs.s.)	%
		A	**B**	**C**	**D=C-B**	**E=C/B**
1	**Total Equitable share**	**11,811,380,170**	**11,537,333,905**	**10,648,375,217**	**-888,958,688**	92%
	Exchequer	10,659,435,192	11,111,983,608	10,223,024,920	-888,958,688	92%
	Equitable share Brought forward.	867,288,525	275,350,297	275,350,297	-	100%
	Retention Brought forward	284,656,453	150,000,000	150,000,000	-	100%
2	**Local generated Revenue**	**379,716,358**	**868,201,470**	**443,505,728**	**-424,695,742**	**51%**
	Land Rates	24,934,080	47,500,495	26,895,628	-20,604,867	57%
	Alcoholic Drinks Licenses	7,269,900	9,595,132	8,347,400	-1,247,732	87%
	Single Business Permits	74,418,765	148,987,640	89,605,670	-59,381,970	60%
	Application Fees	4,530,000	9,926,130	6,273,400	-3,652,730	63%
	Renewal fees	7,158,783	14,357,014	8,759,500	-5,597,514	61%
	Conservancy Fees	12,524,940	25,056,506	15,646,448	-9,410,058	62%
	Fire Fighting	20,644,050	40,520,103	25,012,765	-15,507,338	62%
	Advertisement Fees	23,429,345	42,967,742	26,793,272	-16,174,470	62%

No	Revenue Stream	**Actual Amount Received fy 2022/23**	Annual Targeted Revenue (Kshs.s.) 2023-24	Actual Revenue (Kshs.s.)	Variance (Kshs.s.)	%
	Food Hygiene Licenses	3,367,390	8,298,352	3,925,950	-4,372,402	47%
	Hire of Machinery		7,983,525	-	-7,983,525	0%
	Car Parking Fees	7,961,599	18,128,873	13,032,610	-5,096,263	72%
	Bodaboda Parking Fees	2,732,592	9,721,785	3,250,000	-6,471,785	33%
	House Rent	8,740,100	20,357,748	8,847,000	-11,510,748	43%
	Plan Approval	8,263,361	22,370,609	8,086,406	-14,284,203	36%
	Inspection Fee	1,524,040	4,852,248	1,636,151	-3,216,097	34%
	Ground Fees	2,700,684	6,238,418	4,131,235	-2,107,183	66%
	Market Fees	26,556,030	76,860,706	36,158,420	-40,702,286	47%
	Enclosed Bus Park Fee	60,145,319	73,666,765	61,018,650	-12,648,115	83%
	Slaughterhouse Fees	2,943,790	6,922,233	3,258,750	-3,663,483	47%
	Cess	53,460,955	56,984,994	26,008,861	-30,976,133	46%
	Market Stalls Rent	1,807,700	2,628,063	2,400,072	-227,991	91%
	Stock Sales	8,753,040	14,645,049	6,150,060	-8,494,989	42%
	Penalties	2,807,175	6,793,200	993,411	-5,799,789	15%
	Consent to charge	-	325,083	109,000	-216,083	34%
	Survey fees	-	908,389	15,500	-892,889	2%
	Audit fees	-	1,196,760	260,540	-936,220	22%
	Payroll product	-	317,420	12,758,282	12,440,862	4019%
	Fisheries	-	13,207,485	151,650	-13,055,835	1%
	30% ATC Mabanga	-	1,090,199	-	-1,090,199	0%
	Salary Recovery	-	4,088,940	129,085	-3,959,855	3%
	Occupation Certificate	-	849,150	258,000	-591,150	30%
	Weights and Measures	-	1,020,233	267,480	-752,753	26%
	Imprest recovery	-	1,132,200	336,169	-796,031	30%
	Physical Planning fees	-	388,722	10,100	-378,622	3%
	Change of User fees	-	112,088	70,530	-41,558	63%
	Sale of Fertilizers	-	112,500,000	-	-112,500,000	0%
	Consolidated AIA	-	55,701,471	18,842,875	-36,858,596	34%
	Other Revenue sources	13,042,720		2,449,525	2,449,525	0%
3	Cess Received in kind			21,615,333	21,615,333	0%
	Aids in Appropriation	**775,882,124**	**1,162,071,383**	**608,462,813**	**-553,608,570**	52%
	Public Administration		10,000,000	**-**	-10,000,000	
	Tourism, Environment, Forestry, Water and Natural Resources	94,600		**0**		
	Agriculture, livestock and Cooperative	30,103,077	719,897	719,897	0	100%
	Education, Science and ICT Statistics	0	9,133,220	9,133,220	0	100%
	Health	745,684,447	1,142,218,266	598,609,696	-543,608,570	52%

No	Revenue Stream	**Actual Amount Received fy 2022/23**	Annual Targeted Revenue (Kshs.s.) 2023-24	Actual Revenue (Kshs.s.)	Variance (Kshs.s.)	%
4	**Conditional Grants - Development Partners**	**593,838,142**	**866,277,736**	**755,857,439**	**-110,420,297**	**87%**
	DANIDA	38,461,876	44,837,065	44,832,806	-4,259	100%
	Sweden Agricultural Sector Development Sector Development Support Program Programmme (ASDSP II)	9,615,952	593,849	1,593,849	1,000,000	268%
	Agriculture: World bank Agricultural and Rural growth Projects	369,652,613	121,681,141	66,411,039	-55,270,102	55%
	National Agricultural Value Chain Development Project (NAVCDP)		200,000,000	195,112,952	-4,887,048	98%
	Livestock Value Chain Support Project		35,809,200	-	-35,809,200	0%
	Kenya Livestock Commercialization Project (KELCLOP)		34,500,000	31,650,142	-2,849,858	92%
	UNICEF	1,571,000	1,571,000	1,571,000	-	100%
	County Secretary: Kenya Devolution Support Programme-Level 11	52,805,780	12,792,823	12,792,823	-	100%
	Lands: 1) Urban Support Programme (Development)	56,340,254	-	-	-	
	ii) Urban Support Programme (Recurrent)	3,534,474	-	-	-	
	iii) KISP II (Kenya Informal Settlement Improvement Project)	30,000,000	82,599,830	70,000,000	-12,599,830	85%
	FLLOCA – Water	22,000,000	11,110,884	11,110,884	-	100%
	Covid 19 Grant	9,856,193				
	Climate change grant	0	320,781,943	320,781,944	1	100%
5	**Conditional Grants - National Government**	**113,228,200**	**596,742,635**	**62,500,000**	**-534,242,635**	**10%**
	Finance and Economic Planning: Equalization Fund	-	58,779,835		-58,779,835	0%
	Agriculture: Fertilizer Subsidy Programme	-	242,962,800	-	-242,962,800	0%
	Leasing of medical equipment	110,000,000				
	Fuel Levy Fund	3,228,200				

No	Revenue Stream	**Actual Amount Received fy 2022/23**	Annual Targeted Revenue (Kshs.s.) 2023-24	Actual Revenue (Kshs.s.)	Variance (Kshs.s.)	%
	Transfer of Library Services	-	-	-	-	0%
	Trade: Aggregated Industrial Park Grant	**0**	250,000,000	62,500,000	-187,500,000	25%
	ii. Rural Electrification and Renewable Energy Corporation (REREC)	0	45,000,000	-	-45,000,000	0%
6	**Funds**		**213,023,948**	**56,398,071**	**-156,625,877**	**26%**
	Trade loan	0	115,679,933	2,182,340	-113,497,593	2%
	Women Fund	0	14,706,343	-	-14,706,343	0%
	Disability Fund	0	8,437,615	-	-8,437,615	0%
	Emergency Fund	0	54,215,731	54,215,731	-	
	Youth Fund	0	19,984,326	-	-19,984,326	0%
	Total	**13,674,044,994**	**12,575,099,268**	**-2,668,551,809**	**82%**	**12,575,099,268**

Source: County Treasury

Equitable Share

11. During FY 2023/24, a total of Kshs. 11.11 billion was allocated to the County Government as equitable share as reflected in the County Allocation of Revenue Act (CARA), 2023, Kshs. 275.35 million as balance brought forward from FY 2022/23. During FY 2023/24, 92 percent of the equitable share was disbursed to the County Government and a balance of Kshs. 888.95 disbursed in the month of July FY 2024/25.

Table 4: Total budgeted revenue from the various sources for the FY 2023/24

Receipt/ Expense Item	**FY 2023/24**		**Deviation**	**% of Utilization**
	Kshs.s	**Kshs.s**	**Kshs.s**	**Kshs.s**
	Target(B)	**Actual ©**	**D= (C-B)**	**E=c/b %**
RECEIPTS				
Equitable Share B/F	275,350,297	275,350,297	0	100%
Exchequer releases	11,111,983,608	10,223,024,920	-888,958,688	92%
Proceeds from Domestic and Foreign Grants	1,463,020,370	818,357,439	-644,662,931	56%
Transfers from Other Government Entities	0	0	0	0%
County Own Generated Receipts	2,030,272,854	1,051,968,541	-978,304,313	52%
Funds	213,023,948	56,398,071	-156,625,877	26%
Retention	150,000,000	150,000,000	0	100%
TOTAL	**15,243,651,077**	**12,575,099,268**	**-2,668,551,809**	**82%**

Source: County Treasury

Additional Allocations

12. In addition to the equitable share, the County Government allocated Kshs. 1.46 billion as Grants from both the national Government and Development partners comprising of Kshs. 191.96 million as balance brought forward from FY 2022/23 and Kshs. 1.272 billion as provided for under the County Governments Additional Allocations Act, 2023. As at 30th June, 2024, a total of Kshs. 818.35 million had been transferred to the County Government as additional allocations comprising of the Kshs. 191.76 million balances brought forward from FY 2022/23 and Kshs. 685.16 million as transfers from national government grants and development partners allocation for the FY 2023/24 as indicated in **table 5 and 6**.

Table 5: Budget vs Actual Received

No	Revenue Stream	Actual Amount Received FY 2022/23	Approved Budget Amounts FY 2023/24	Actual Amount Received FY 2023/24
1	**Total Equitable share**	**11,811,380,170**	**11,537,333,905**	**10,648,375,217**
	Exchequer	10,659,435,192	11,111,983,608	10,223,024,920
	Equitable share B/f	867,288,525	275,350,297	275,350,297
	Retention Brought forward	284,656,453	150,000,000	150,000,000
2	**Conditional grants -Development Partners**	**593,838,142**	**866,277,735**	**755,857,439**
	DANIDA	38,461,876.00	44,837,065	44,832,806
	ASDSP II	9,615,952.00	593,849	1,593,849
	Kenya Devolution support programme-R	52,805,780.00	12,792,823	12,792,823
	NARIGP	369,652,613	121,681,141	66,411,039
	UNICEF	1,571,000	1,571,000	1,571,000
	NAVCDP		200,000,000	195,112,952
	Livestock Value Chain Support Project		35,809,200	35,809,200
	KELCOP		34,500,000	31,650,142
	Urban Support programme development	58,729,372	0	0
	Urban Support programme Recurrent	1,145,356	0	0
	FLLOCA - Water	22,000,000	11,110,884	11,110,884
	Covid 19 Grant	9,856,193	0	
	Climate change grant		320,781,943	320,781,944
	III) KISP II (Kenya Informal Settlement Improvement Project)	30,000,000	82,599,830	70,000,000
3	**Conditional grants -National Government**	**113,228,200**	**596,742,635**	**62,500,000**
	Leasing of medical equipment	110,000,000	0	
	Fuel Levy Fund	3,228,200	0	
	Bal Brought forward Grants	0	0	

No	Revenue Stream	Actual Amount Received FY 2022/23	Approved Budget Amounts FY 2023/24	Actual Amount Received FY 2023/24
	Equalization Fund		58,779,835	
	Aggregated Industrial Park		250,000,000	62,500,000
	Rural Electrification and Renewable Energy Corporation (REREC)		45,000,000	
	Fertilizer Subsidy Programme		242,962,800	
4	**FUNDS**		**213,023,948**	**56,398,071**
	Trade Loan		115,679,933	2,182,340
	Women Empowerment Fund		14,706,343	
	Disability Empowerment Fund		8,437,615	
	Youth Empowerment Fund		19,984,326	
	Emergency Fund		54,215,731	54,215,731
5	Local Revenue	**379,716,358**	**868,201,471**	**443,505,728**
6	AIA	**775,882,124**	**1,162,071,383**	**608,462,813**
	Total	**13,674,044,994.39**	**15,243,651,077**	**12,575,099,268**

Source: County treasury

Table 6: Grants performance FY 2023/24

No	Revenue Stream	Annual Targeted Revenue (Kshs.)	Balance B/F FY 2022/23	Actual Revenue (Kshs.)		Variance (Kshs.)	%
		A	**B**	**C**	**D=B+C**	**E=D-A**	**F=D/A**
4	**Conditional grants -Development Partners**	**866,277,736**	**133,189,905**	**622,667,534**	**755,857,439**	**(110,420,297)**	**87%**
	DANIDA	44,837,065	28,605,056	16,227,750	44,832,806	(4,259)	100%
	Sweden Agricultural Sector Development Sector Development Support Program Programmme (ASDSP II)	593,849		1,593,849	1,593,849	1,000,000	268%
	Agriculture: World bank Agricultural and Rural Growth Projects	121,681,141	61,681,142	4,729,897	66,411,039	(55,270,102)	55%
	National Agricultural Value Chain Development Project (NAVCDP)	200,000,000		195,112,952	195,112,952	(4,887,048)	98%
	Livestock Value Chain Support Project	35,809,200		-	-	(35,809,200)	0%
	Kenya Livestock Commercialization Project (KELCLOP)	34,500,000		31,650,142	31,650,142	(2,849,858)	92%
	UNICEF	1,571,000		1,571,000	1,571,000	-	100%
	County Secretary: Kenya Devolution Support Programme- Level 11	12,792,823	12,792,823		12,792,823	-	100%
	iii) KISP II (Kenya Informal Settlement Improvement Project)	82,599,830	30,000,000	40,000,000	70,000,000	(12,599,830)	85%
	FLLOCA - Water	11,110,884	110,884	11,000,000	11,110,884	-	100%
	Climate change grant	320,781,943		320,781,944	320,781,944	1	100%
5	**Conditional Grants -National Government**	**596,742,635**	**58,779,835**	**62,500,000**	**62,500,000**	**(534,242,635)**	**10%**
	Finance and Economic Planning: Equalization Fund	58,779,835	58,779,835		-	(58,779,835)	0%
	Agriculture: Fertilizer Subsidy Programme	242,962,800		-	-	(242,962,800)	0%
	Transfer of Library Services	-		-	-	-	0%
	Trade: Aggregated Industrial Park Grant	250,000,000		62,500,000	62,500,000	(187,500,000)	25%

No	Revenue Stream	Annual Targeted Revenue (Kshs.)	Balance B/F FY 2022/23	Actual Revenue (Kshs.)		Variance (Kshs.)	%
	Rural Electrification and Renewable Energy Corporation (REREC)	45,000,000		-	-	(45,000,000)	0%
	Total	**1,463,020,371**	**191,969,740**	**685,167,534**	**818,357,439**	**(644,662,932)**	**56%**

b) Own Source Revenue

Performance of Own Source Revenue against the Target

13. During the reporting period, the County collected a total of Kshs. 1.05 billion from own source generated revenue, which was 52 per cent of the annual target of Kshs. 2.03billion. The total local revenue collected was Kshs 443.51 million against a target of Kshs. 868.2 million representing a shortfall of 49 percent while Appropriation in Aid (AiA) collection amounted to Kshs. 608.46 million against a target of Kshs. 1.16 billion representing an achievement of 52 per cent.

14. The revenue in the year 2023/24 had an overall negative variance of Kshs 978.3 million on own source revenue, a negative variance of Kshs 424.7 million on local Revenue and a negative variance of Kshs. 553.61 million on AIA. Analysis of twelve months own source revenue collection for July 2023 to June 2024 is shown in **Table 7**.

Table 7: Own Source Revenue Collection for FY 2023/24

No	Revenue Stream	Annual Targeted Revenue (Kshs.)	Twelve Months of FY 2023/24 OSR Collection (Kshs.)	Variance (Kshs.)	% of Collection of OSR Against Annual Target
		A	**C**	**D=C-A**	**E=C/A**
1	**Local generated Revenue**	**868,201,470**	**443,505,728**	**(424,695,742)**	**51%**
	Land Rates	47,500,495	26,895,628	(20,604,867)	57%
	Alcoholic Drinks Licenses	9,595,132	8,347,400	(1,247,732)	87%
	Single Business Permits	148,987,640	89,605,670	(59,381,970)	60%
	Application Fees	9,926,130	6,273,400	(3,652,730)	63%
	Renewal fees	14,357,014	8,759,500	(5,597,514)	61%
	Conservancy Fees	25,056,506	15,646,448	(9,410,058)	62%
	Fire Fighting	40,520,103	25,012,765	(15,507,338)	62%
	Advertisement Fees	42,967,742	26,793,272	(16,174,470)	62%
	Food Hygiene Licenses	8,298,352	3,925,950	(4,372,402)	47%
	Hire of Machinery	7,983,525	-	(7,983,525)	0%
	Car Parking Fees	18,128,873	13,032,610	(5,096,263)	72%
	Boda boda Parking Fees	9,721,785	3,250,000	(6,471,785)	33%
	House Rent	20,357,748	8,847,000	(11,510,748)	43%
	Plan Approval	22,370,609	8,086,406	(14,284,203)	36%
	Inspection Fee	4,852,248	1,636,151	(3,216,097)	34%
	Ground Fees	6,238,418	4,131,235	(2,107,183)	66%
	Market Fees	76,860,706	36,158,420	(40,702,286)	47%
	Enclosed Bus Park Fee	73,666,765	61,018,650	(12,648,115)	83%
	Slaughter house Fees	6,922,233	3,258,750	(3,663,483)	47%

No	Revenue Stream	Annual Targeted Revenue (Kshs.)	Twelve Months of FY 2023/24 OSR Collection (Kshs.)	Variance (Kshs.)	% of Collection of OSR Against Annual Target
	Cess	56,984,994	26,008,861	(30,976,133)	46%
	Market Stalls Rent	2,628,063	2,400,072	(227,991)	91%
	Stock Sales	14,645,049	6,150,060	(8,494,989)	42%
	Penalties	6,793,200	993,411	(5,799,789)	15%
	Consent to charge	325,083	109,000	(216,083)	34%
	Survey fees	908,389	15,500	(892,889)	2%
	Audit fees	1,196,760	260,540	(936,220)	22%
	Payroll product	317,420	12,758,282	12,440,862	4019%
	Fisheries	13,207,485	151,650	(13,055,835)	1%
	30% ATC Mabanga	1,090,199	-	(1,090,199)	0%
	Salary Recovery	4,088,940	129,085	(3,959,855)	3%
	Occupation Certificate	849,150	258,000	(591,150)	30%
	Weights and Measures	1,020,233	267,480	(752,753)	26%
	Imprest recovery	1,132,200	336,169	(796,031)	30%
	Physical Planning fees	388,722	10,100	(378,622)	3%
	Change of User fees	112,088	70,530	(41,558)	63%
	Sale of Fertilizers	112,500,000	-	(112,500,000)	0%
	Consolidated AIA	55,701,471	18,842,875	(36,858,596)	34%
	Other Revenue sources		2,449,525	2,449,525	0%
	Cess Received in kind		21,615,333	21,615,333	0%
2	**Aids in Appropriation**	**1,162,071,383**	**608,462,813**	**(553,608,570)**	**52%**
	Public Administration	10,000,000	**-**	(10,000,000)	**0%**
	Agriculture, Livestock, Fisheries and Cooperative Development	719,897	719,897	0	100%
	Education and Vocational Training Centres	9,133,220	9,133,220	0	100%
	Health	1,142,218,266	**589,609,696**	(543,608,570)	52%
	Total	**2,030,272,853**	**1,051,968,541**	**(978,304,313)**	**52%**

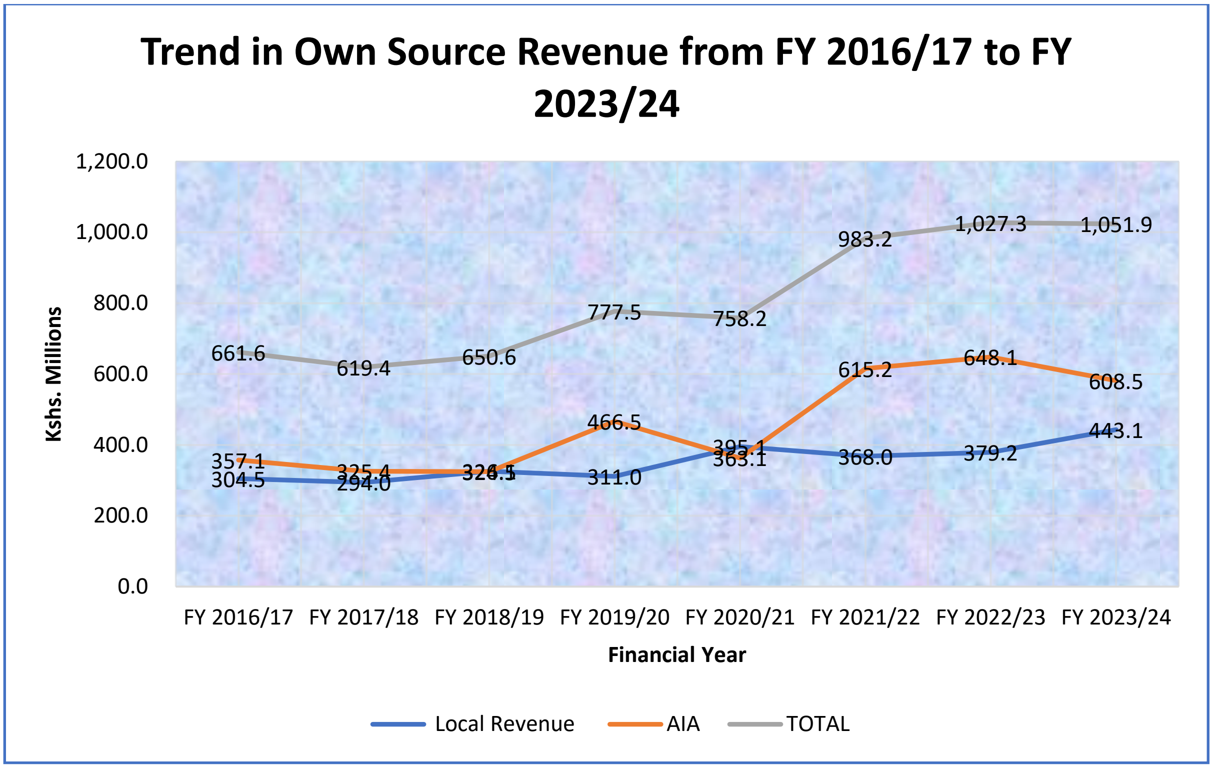
Source: *County Treasury*

15. Analysis of own-source revenue as a proportion of the annual revenue target indicates that, Market stall Rent (91%), Alcoholic Drinks Licenses (87%), Enclosed Bus Park (83%), Car Parking Fees (72%), Ground Fees (66%), Application Fees (63%), Conservancy Fees (62%), Fire Fighting (62%), Advertisement Fees (62), Renewal Fees (61%), Single Business Permits (60%), Land Rates (57%), Hospital AIA (52%), Agriculture, Livestock, Fisheries and Cooperative Development (100%), Education and Vocational Training Centres (100%) revenue streams achieved performance above 50 per cent.

Own source Revenue Growth

16. **Figure** 1 shows the Trend in own-source revenue collection from FY 2016/17 to FY 2023/24 and **Table 8** analyses the growth of own source revenue for four Financial Years.

Figure 1: Trend in Own- Source Revenue Collection from FY 2016/17 to FY 2023/24



Source: County Treasury

Table 8: OSR Growth Trend from 2020/21 to 2023/24

S/NO	A: LOCAL REVENUE TYPE/CENTRE	FY2020-21 Actual OSR Collection (Kshs.)	FY2021-22 Actual OSR Collection (Kshs.)	FY2022-23 Actual OSR Collection (Kshs.)	FY 2023/24 Actual OSR Collection (Kshs.)	FY2021-22 OSR Growth Rate	FY2022/23 OSR Growth Rate	FY 2023/24 OSR Growth Rate	Two Years' Average Growth Rate
1	Land Rates	27,121,443	23,164,932	24,934,080	26,895,628	-15%	8%	8%	8%
2	Alcoholic Drinks Licenses	5,478,550	5,937,000	7,269,900	8,347,400	8%	22%	15%	19%
3	Single Business Permits	85,067,740	75,283,750	74,418,765	89,605,670	-12%	-1%	20%	10%
4	Application Fees	5,667,540	4,136,550	4,530,000	6,273,400	-27%	10%	38%	24%
5	Renewal fees	8,197,450	8,179,800	7,158,783	8,759,500	0%	-12%	22%	5%
6	Conservancy Fees	14,306,558	12,749,805	12,524,940	15,646,448	-11%	-2%	25%	12%
7	Fire Fighting	23,135,836	20,375,490	20,644,050	25,012,765	-12%	1%	21%	11%
8	Advertisement Fees	24,533,369	23,331,893	23,429,345	26,793,272	-5%	0%	14%	7%
9	Food Hygiene Licenses	4,738,125	3,612,790	3,367,390	3,925,950	-24%	-7%	17%	5%
10	Change of User Fees	62,173	26,500	14,200	70,530	-57%	-46%	397%	175%
11	Car Parking Fees	10,351,075	9,876,670	7,961,599	13,032,610	-5%	-19%	64%	22%
12	Bodaboda Parking Fees	5,550,865	1,474,270	2,236,100	3,250,000	-73%	52%	45%	49%
13	Burial Fees	61,500	63,000	52,500	84,500	2%	-17%	61%	22%
14	House Rent	11,623,700	10,320,100	8,740,100	8,847,000	-11%	-15%	1%	-7%
15	Stadium Hire	4,000	59,000	31,000	40,000	1375%	-47%	29%	-9%
16	Plan Approval	12,772,987	11,464,386	8,263,361	8,086,406	-10%	-28%	-2%	-15%
17	Inspection Fee	2,770,497	1,927,842	1,524,040	1,636,151	-30%	-21%	7%	-7%
18	Occupational Permits	-	-	-	258,000	0%	0%	0%	0%
19	Ground Fees	3,561,961	2,827,155	2,700,684	4,131,235	-21%	-4%	53%	24%
20	Market Fees	43,885,295	34,997,444	26,556,030	36,158,420	-20%	-24%	36%	6%
21	Enclosed Bus Park Fee	42,061,645	61,985,700	60,145,319	61,018,650	47%	-3%	1%	-1%
22	Slaughterhouse Fees	3,952,400	3,087,434	2,943,790	3,258,750	-22%	-5%	11%	3%
23	Plot Transfer	168,000	318,000	210,000	111,000	89%	-34%	-47%	-41%

S/NO	A: LOCAL REVENUE TYPE/CENTRE	FY2020-21 Actual OSR Collection (Kshs.)	FY2021-22 Actual OSR Collection (Kshs.)	FY2022-23 Actual OSR Collection (Kshs.)	FY 2023/24 Actual OSR Collection (Kshs.)	FY2021-22 OSR Growth Rate	FY2022/23 OSR Growth Rate	FY 2023/24 OSR Growth Rate	Two Years' Average Growth Rate
24	Change of Business Name	52,000	40,500	23,000	21,000	-22%	-43%	-9%	-26%
25	Impound Charges	753,535	385,725	293,400	394,300	-49%	-24%	34%	5%
26	Cess	32,536,824	38,882,062	53,460,955	26,008,861	20%	37%	-51%	-7%
27	Consolidated AIA	-	-	-	18,883,930	0%	0%	0%	0%
28	Market Stalls Rent	1,500,550	1,327,800	1,807,700	2,400,072	-12%	36%	33%	34%
29	Stock Sales	8,361,910	8,369,060	8,753,040	6,150,060	0%	5%	-30%	-13%
30	Other Revenue sources	16,840,710	3,830,560	15,225,795	16,788,887	-77%	297%	10%	154%
31	Cess Received in kind				21,615,333	0%	0%	0%	0%
	TOTAL	**395,118,238**	**368,035,218**	**379,219,866**	**443,505,728**	-7%	3%	17%	10%
	B - AIA								
	MINISTRY/REVENUE STREAMS	**2020/21**	**2021/22**	**2022/23**	**2023/24**	**2020/21**	**2021/22**	**2022/23**	**2023/24**
1	Agriculture, Livestock, Fisheries, and Co-operative Development	21,488,578	29,431,030	30,103,077	719,897	719,897	719,897	719,897	719,897
2	Tourism, Forestry, Environment and Natural Resource and Water	139,100	39,600	94,600	0	0	0	0	0
3	Education and Vocational Training Centres	-	-	-	9,133,220	9,133,220	9,133,220	9,133,220	9,133,220
4	Health and Sanitation	341,502,220	585,790,860	617,891,444	598,609,696	598,609,696	598,609,696	598,609,696	598,609,696

S/NO	A: LOCAL REVENUE TYPE/CENTRE	FY2020-21 Actual OSR Collection (Kshs.)	FY2021-22 Actual OSR Collection (Kshs.)	FY2022-23 Actual OSR Collection (Kshs.)	FY 2023/24 Actual OSR Collection (Kshs.)	FY2021-22 OSR Growth Rate	FY2022/23 OSR Growth Rate	FY 2023/24 OSR Growth Rate	Two Years' Average Growth Rate
	SUB-TOTAL AIA (B)	**363,129,898**	**615,261,490**	**648,089,121**	**608,462,813**	69%	5%	-6%	0%
	GRAND TOTAL A+B	**758,248,135**	**983,296,708**	**1,027,308,987**	**1,051,968,541**	30%	4%	2.4%	3%

Source: County Treasury

c) **Enhancement of Own Source Revenue**

18. 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.

19. 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.

20. Local revenue is an essential revenue source for the County given since 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 case 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.

21. Since the on-set of devolution, The National Treasury has fallen short on achieving 100 percent transfer of equitable revenues to counties. This lack of sufficient funds to the counties means that the counties cannot spend on planned development projects, which ultimately creates funding crisis that end up in large pending bills, stifling local economies and killing opportunities for investment and job creation.

Revenue raising measures and strategic approaches

22. All departments are required to ensure that the target is achieved, and any challenge should be addressed appropriately. In order to attain the revenue projection, strategic measures have to be put in place as follows;

REVENUE RAISING MEASURES	**STRATEGIES**
Taxpayers sensitization meetings to be enhanced	• The meetings should be organized as per the revenue categories. • The stakeholders should be grouped accordingly
All collectors of revenue should have a unique uniform for proper identification.	• Every officer should have a badge • The revenue collectors should wear uniform while on duty.
Revenue collectors should undergo continuous training	• The training for collectors to be conducted twice a year. • The training should cover social accountability, human rights, good governance, integrity, strategic communication and public relation skills.
Weekly performance appraisal for revenue collectors to monitor	• The revenue collectors will have structured forms to fill daily returns.

REVENUE RAISING MEASURES	STRATEGIES
variations between collections and targets.	• The specific revenue collection zones will be mapped. • No revenue collector will stay in a zone more than two days.
Revenue system compliance to avoid cash handling	• All revenues shall be cashless to avoid cash handling. • System will be updated to recognize revenue up to village level • All department revenue sources will be paid to revenue collection accounts. • There shall be system audit to confirm
The receivers of revenue to ensure proper and prompt accounting and reporting of revenues as per Section 157 (2) of PFMA, 2012.	• All collectors of revenue to monitor their revenue streams and report every Friday before 4pm. • Any deviation should be addressed promptly.
Decentralization of revenue collection to the departments and tagging revenue to projects.	• All accounting officers will be collectors of revenues and report every week on Friday to the receiver of revenue • The administrator will chair the ward revenue enhancement committee. • The village administrators will be engaged to ensure maximum revenue collections. • The village administrators shall ensure the revenue streams and mapping as well as registers of businesses are updated every quarter. • Every department will commit funds based on actual collections.
The office of the county attorney shall assist in the processing of defaulters and enforcing revenue collection through court and negotiate to be given a designated court to handle county revenue matters.	• All defaulters will be enforced through court • A designated court shall be organized by the county attorney to handle county defaulters. • A charge sheet to be known staff to be trained to process the charges. • Allow flexible payment plan for defaulters • Enforcement officers to handle taxpayers with great understanding.
Tax incentives: There shall be tax incentives for all registered market traders, the trader shall receive the incentive strictly from the resident market and if he or she trades on other markets the tax	• The market committee shall maintain an up-to-date register of resident market traders • All traders to be encouraged to take at least a weekly permit to benefit from the tax incentive

REVENUE RAISING MEASURES	STRATEGIES
will apply normally. The business permit will be exempted two days per week depending on the period of the permit. The intention is to encourage tax compliance.	
Additional vehicles and motorbikes to support supervision and collection of business licenses	• Purchased 33 motorbikes to assist in supervision • To purchase 3 vehicles to assist in revenue mobilization.
Development of administrative laws	• To Fastrack the conclusion of the following administrative laws:
To enhance revenue infrastructure	• To ensure all markets have functional auction rings. • Enhance slaughterhouses across the county • Improve the market environment like toilets, water, lighting and roads and market centers.

Expenditure Performance

Overall Performance of Expenditures

23. The total budget for the FY 2023/24 was Kshs 15.24 billion comprising of Kshs. 5.28 billion Development (35%) and Kshs 9.96 billion recurrent (65%) expenditure. The total actual expenditure in the FY 2023/24 was Kshs. 11.96 billion against a target of Kshs. 15.24 billion, representing an under spending of Kshs. 3.28 billion (21.7% deviation from the revised budget) as indicated in **Table 9** and **Table 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.

Table 9: Overall Performance of Expenditures

VOTE TITLE	**Recurrent Expenditure FY 2023/2024**			**BER %**	**Development Expenditure FY 2023/2024**			**BER %**	**Total Expenditure FY 2023/24**			**BER %**
	Target	**Actual**	**Variance**		**Target**	**Actual**	**Variance**		**Target**	**Actual**	**Variance**	
Agriculture, Livestock, Fisheries and Cooperative Development	369,277,553	389,167,441	19,889,888	105%	854,677,328	508,102,188	(346,575,140)	59%	1,223,954,881	897,269,629	(326,685,252)	73%
Health and Sanitation	3,742,764,105	3,141,068,731	(601,695,374)	84%	257,617,173	125,805,555	(131,811,618)	49%	4,000,381,278	3,266,874,286	(733,506,992)	82%
Roads and Public Works	113,463,594	91,601,016	(21,862,578)	81%	1,133,078,320	981,618,422	(151,459,898)	87%	1,246,541,914	1,073,219,438	(173,322,476)	86%
Education and Vocational Training	1,215,580,113	1,136,025,651	(79,554,462)	93%	460,102,000	316,152,536	(143,949,464)	69%	1,675,682,113	1,452,178,187	(223,503,926)	87%
Finance and Economic Planning	1,210,305,499	1,122,628,732	(87,676,767)	93%	309,951,094	124,457,798	(185,493,296)	40%	1,520,256,593	1,247,086,530	(273,170,063)	82%
Trade	25,637,165	24,983,629	(653,536)	97%	361,336,841	187,617,162	(173,719,679)	52%	386,974,006	212,600,791	(174,373,215)	55%
Energy	36,222,416	20,750,187	(15,472,229)	57%	56,006,400	51,957,470	(4,048,930)	93%	92,228,816	72,707,657	(19,521,159)	79%
Industry	7,071,777	3,523,500	(3,548,277)	50%	350,000,000	66,889,347	(283,110,653)	19%	357,071,777	70,412,847	(286,658,930)	20%
Lands, Urban and Physical Planning	49,096,564	37,012,790	(12,083,774)	75%	48,960,108	22,728,001	(26,232,107)	46%	98,056,672	59,740,791	(38,315,881)	61%
Housing	31,811,174	28,158,343	(3,652,831)	89%	151,299,930	151,299,930	-	100%	183,111,104	179,458,273	(3,652,831)	98%
Bungoma Municipality	23,025,073	20,723,562	(2,301,511)	90%	169,100,000	59,770,351	(109,329,649)	35%	192,125,073	80,493,913	(111,631,160)	42%
Kimilili Municipality	29,045,268	27,578,770	(1,466,498)	95%	121,654,740	38,197,290	(83,457,450)	31%	150,700,008	65,776,060	(84,923,948)	44%
County Public Service Board	48,352,554	41,465,711	(6,886,843)	86%	14,500,000	-	(14,500,000)	0%	62,852,554	41,465,711	(21,386,843)	66%
Public Service Management and Administration.	860,244,097	632,279,322	(227,964,775)	73%	32,713,240	29,256,163	(3,457,077)	89%	892,957,337	661,535,485	(231,421,852)	74%

VOTE TITLE	Recurrent Expenditure FY 2023/2024			BER %	Development Expenditure FY 2023/2024			BER %	Total Expenditure FY 2023/24			BER %
	Target	**Actual**	**Variance**		**Target**	**Actual**	**Variance**		**Target**	**Actual**	**Variance**	
Office Of the County Secretary and County Attorney	33,865,720	31,089,344	(2,776,376)	92%	12,792,823	-	(12,792,823)	0%	46,658,543	31,089,344	(15,569,199)	67%
Gender and Culture	83,243,038	71,775,403	(11,467,635)	86%	41,371,262	19,695,312	(21,675,950)	48%	124,614,300	91,470,715	(33,143,585)	73%
Youth and Sports	25,491,075	21,302,918	(4,188,157)	84%	148,984,326	117,942,264	(31,042,062)	79%	174,475,401	139,245,182	(35,230,219)	80%
Governor's	453,731,698	438,838,090	(14,893,608)	97%		-	-	0%	453,731,698	438,838,090	(14,893,608)	97%
Office Of the Deputy Governor	27,336,583	21,808,747	(5,527,836)	80%		-	-	0%	27,336,583	21,808,747	(5,527,836)	80%
Environment, Tourism and Climate Change	377,935,209	358,373,688	(19,561,521)	95%	400,781,943	28,699,454	(372,082,489)	7%	778,717,152	387,073,142	(391,644,010)	50%
Water and Natural Resource	63,605,249	55,006,202	(8,599,047)	86%	207,642,145	192,345,277	(15,296,868)	93%	271,247,394	247,351,479	(23,895,915)	91%
County Executive Total	8,827,105,524	**7,715,161,778**	(1,111,943,746)	87%	5,132,569,673	**3,022,534,520**	(2,110,035,153)	59%	13,959,675,197	10,737,696,298	(3,221,978,899)	77%
County Assembly	1,132,238,230	1,132,238,166	(64)	100%	151,737,650	93,010,115	(58,727,535)	61%	1,283,975,880	1,225,248,281	(58,727,599)	95%
Grand Total.	**9,959,343,754**	**8,847,399,944**	**(1,111,943,810)**	**89%**	**5,284,307,323**	**3,115,544,635**	**(2,168,762,688)**	**59%**	**15,243,651,077**	**11,962,944,579**	**(3,280,706,498)**	**78%**

Source: County Treasury

24. The recurrent expenditure was Kshs. 8.84 billion (Including Kshs. 1.13 billion spending by County Assembly) against a target of Kshs. 9.96 billion, representing an under-spending of Kshs 1.11 billion (36 percent). The recurrent spending was below target mainly due to unachieved collection of own source revenue and late disbursement of equitable share by the National government and programmes funded grants from development partners.

Table 10: Expenditure Summary FY 2023/24

	FY 2022/2023 Actual	FY 2023/2024 Actual	Target	Deviation	% Growth
1. Recurrent	**9,932,380,751**	**8,847,399,944**	**9,959,343,755**	**-1,111,943,811**	**-11%**
Compensation of Employees	5,520,728,526	5,314,268,925	5,860,598,143	-546,329,218	**-4%**
Use of goods and services	2,361,623,257	2,022,794,948	2,245,110,206	-222,315,258	**-14%**
Transfers to other Gov units	1,187,556,988	**1,132,238,116**	1,132,238,230	-114	**-5%**
Other grants and transfers	544,168,762	59,794,737	59,794,737	0	**-89%**
Social Security Benefits	46,456,661	46,456,661	155,275,646	-108,818,985	**0%**
Acquisition of Assets	79,438,378	79,438,378	80,976,496	-1,538,118	**0%**
Other Payments	192,408,179	192,408,179	425,350,297	-232,942,118	**0%**
2. Development	**2,820,520,543**	**3,115,544,635**	**5,284,307,323**	**-2,168,762,688**	**10%**
Use of goods and services	96,198,092	114,366,025	95,779,579	18,586,446	**19%**
Subsidies	0	0	0	0	**0%**
Other grants and transfers	435,397,490	667,901,627	1,403,225,633	-735,324,006	**53%**
Social Security Benefits	0	0	0	0	**0%**
Equitable share - Acquisition of Assets	2,117,910,623	2,240,266,868	3,531,876,265	-1,291,609,397	**6%**
Transfers to other Gov units	68,711,338	93,010,115	93,010,115	0	**35%**
Repayment of principal on Domestic and Foreign borrowing	0	0	0	0	**0%**
Other Payments	102,298,000	0	160,415,731	-160,415,731	**-100%**
Total Expenditure	**12,752,901,294**	**11,962,944,579**	**15,243,651,078**	**-3,280,706,499**	**-6%**

Source: County Treasury

25. Development expenditure on the other hand amounted to Kshs. 3.12 billion against a revised target of Kshs. 5.28 billion, being an under expenditure of Kshs. 2.16 billion. This was on account of lower absorption of projects financed by grants which fell short of the revised target by Kshs. 735.32 million and which are mostly disbursed to the county after closure of the Financial Year.

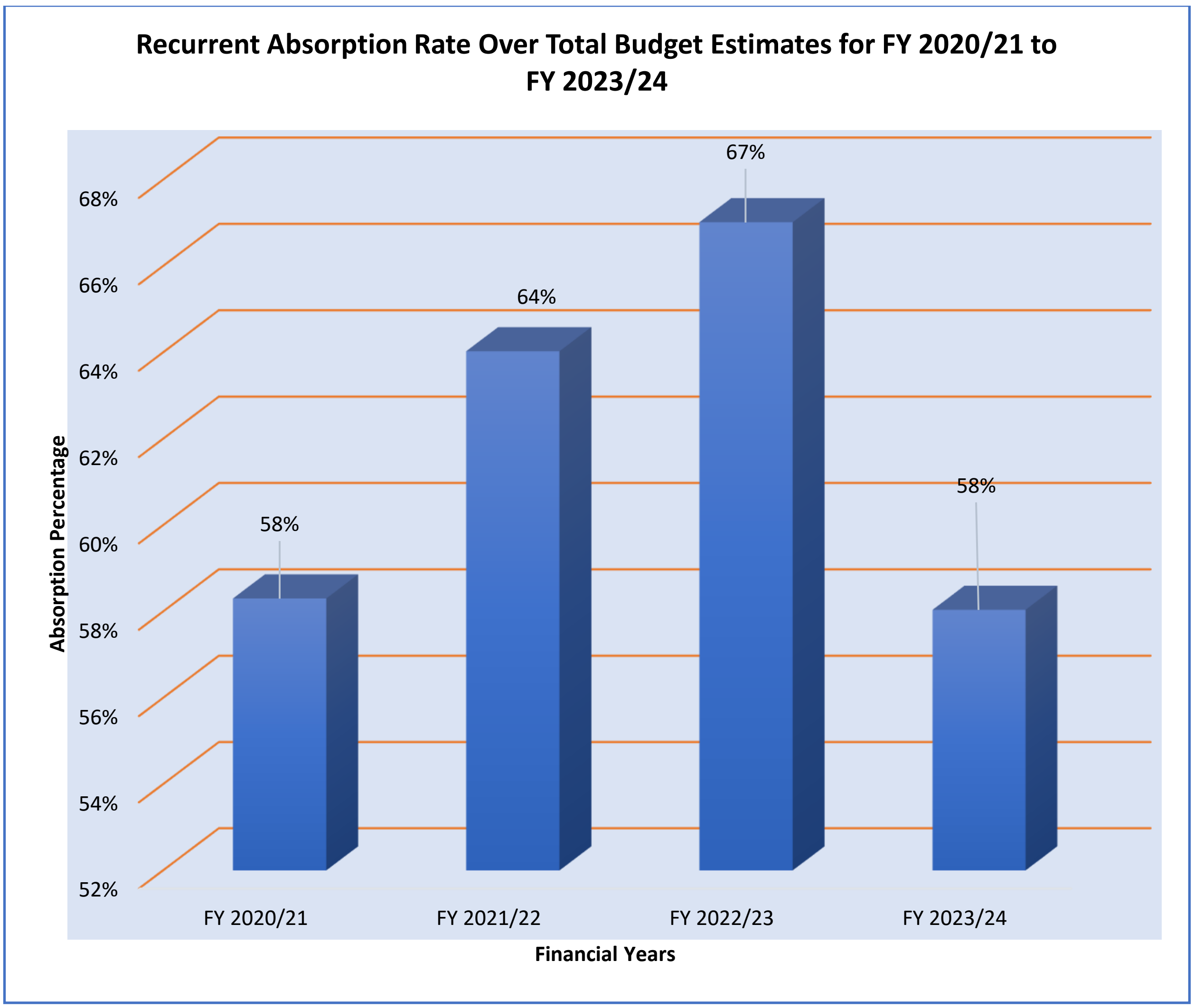
26. The fiscal outturn for the FY 2023/24 budget did not adhere to the fiscal responsibility principles and financial objectives set out in the PFM Act, 2012. The County Government development actual expenditure as a percent of total expenditure was 26 percent; the expenditure on wages and benefits to county staff was 39 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 %	Actual Development (Kshs.)	Absorption Rate %
2020/21	14,002,888,409	8,163,989,429	58%	3,364,982,391	24%
2021/22	14,454,364,384	9,254,768,459	64%	2,189,989,610	15%
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%

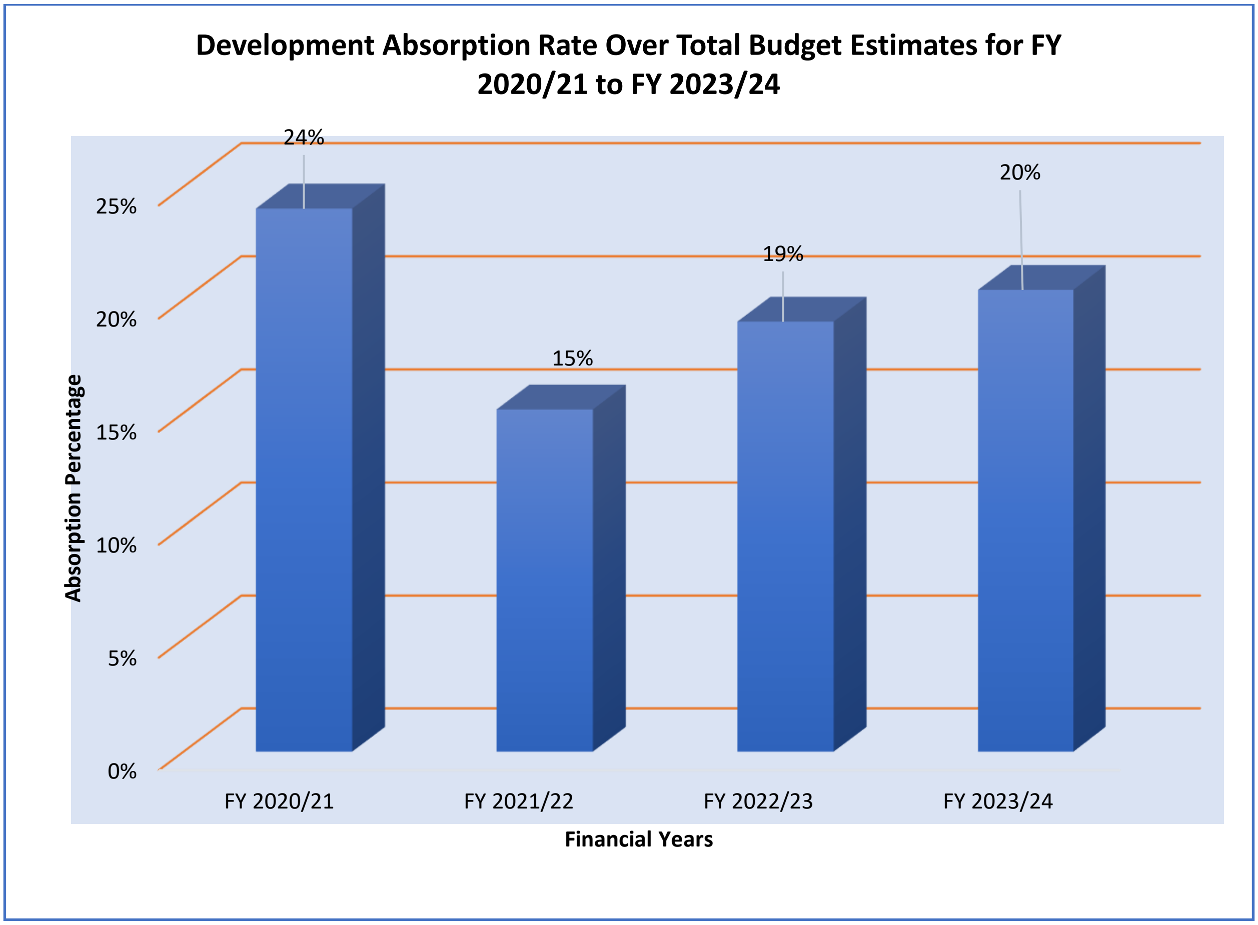
Source: County Treasury

Figure 2: Recurrent Absorption Rate Over Total Budget Estimates for FY 2020/21 to FY 2023/24



Source: County Treasury

Figure 3: Development Absorption Rate Over Total Budget Estimates for FY 2020/21 to FY 2023/24

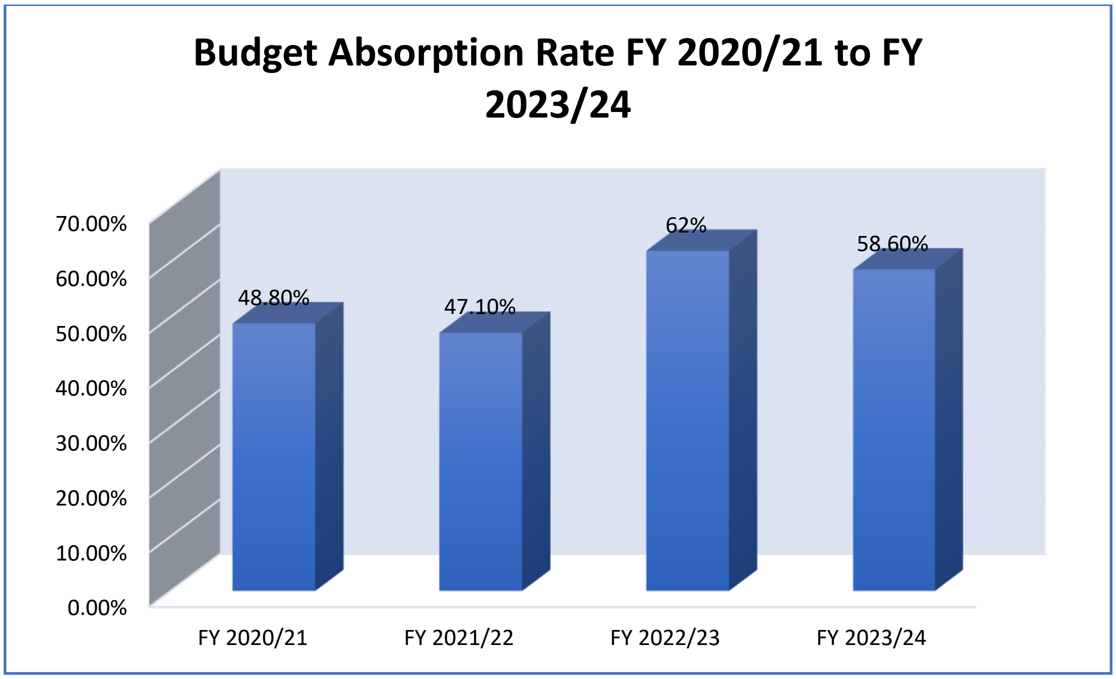


Source: County Treasury

Departmental Expenditure Performance

27. The total cumulative departmental expenditure including A-i-A was Kshs. 11.9 billion (78 percent absorption) against a target of Kshs. 15.24 billion. Recurrent expenditure was Kshs. 8.84 billion (89 percent absorption) against a target of Kshs. 9.96 billion, while development expenditure was Kshs. 3.12 billion (58.9 percent absorption) against a target of Kshs. 5.28 billion. The low absorption of 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 58.6% development absorption in FY 2023/24 was a decrease compared to 62.0% in 2022/23, and an increase compared to 47.1% in the FY 2021/22, and 48.8% in FY 2020/21 as indicated in **Figure 4.** Below.

Figure 4: Budget Absorption Rate FY 2020/21 to FY 2023/24



28. As at the end of FY 2023/24, recurrent expenditures by the department of Health and Sanitation accounted for 35.5% of total recurrent expenditure. Department of Education Science & ICT 12.8%, Finance and Economic Planning 12.6% and the County Assembly accounted for 12.7% of recurrent expenditure.

29. Analysis of development outlay indicates that the department of Roads and Public works accounted for 31.6% of total development expenditure. Other notable development expenditure include: Agriculture, Livestock, Fisheries, Irrigation and Cooperative Development (16.4%), Water and Natural Resources (6.2%), Education (10.2%), Health & Sanitation (4.06%), Youth and Sports (3.8%) and Trade Energy and Industrialization (9.8%). **Table 12** analyses expenditure performance for the period under review.

Table 12: Departments Expenditure Performance for the Period Ending 30th June, 2024

Department				Actual Expenditure as of June 2024				
	Original Total Budget estimates FY 2023/24	**1st supplementary Total Budget estimates FY 2023/24**	**2nd supplementary Total Budget estimates FY 2023/24**	**Recurrent Expenditure as 3oth June 2024**	**Development Expenditure as 30th June 2024**	**Total Expenditure**	**Variance**	**% Absorption of the Budget**
Agriculture, Livestock, Fisheries and Cooperative Development	1,102,548,834	1,344,004,677	1,223,954,881	389,167,441	508,102,188	897,269,629	-326,685,252	73%
Health and Sanitation	3,944,401,373	4,121,104,682	4,000,381,279	3,141,068,731	125,805,555	3,266,874,286	-733,506,993	82%
Roads and Public Works	1,396,626,350	1,241,741,914	1,246,541,914	91,601,016	981,618,422	1,073,219,438	-173,322,476	86%
Education and Vocational Training	1,628,772,340	1,694,682,113	1,675,682,113	1,136,025,651	316,152,536	1,452,178,187	-223,503,926	87%
Finance and Economic Planning	1,263,723,407	1,510,850,610	1,520,256,593	1,122,628,732	124,457,798	1,247,086,530	-273,170,063	82%
Trade	241,012,378	366,974,006	386,974,006	24,983,629	187,617,162	212,600,791	-174,373,215	55%
Energy	115,751,401	79,228,816	92,228,816	20,750,187	51,957,470	72,707,657	-19,521,159	79%
Industry	208,977,520	417,071,777	357,071,777	3,523,500	66,889,347	70,412,847	-286,658,930	20%
Lands, Urban and Physical Planning	83,469,091	96,056,672	98,056,672	37,012,790	22,728,001	59,740,791	-38,315,881	61%
Housing	147,329,600	236,311,274	183,111,105	28,158,343	151,299,930	179,458,273	-3,652,832	98%
Bungoma Municipality	216,257,800	285,775,162	192,125,073	20,723,562	59,770,351	80,493,913	-111,631,160	42%
Kimilili Municipality	151,439,632	236,702,484	150,700,007	27,578,770	38,197,290	65,776,060	-84,923,947	44%
County Public Service Board	74,641,488	62,852,554	62,852,553	41,465,711	0	41,465,711	-21,386,842	66%
Public Service Management and Administration.	781,572,422	899,957,337	905,750,160	632,279,322	29,256,163	661,535,485	-244,214,675	73%
Office Of the County Secretary and County Attorney	25,800,000	36,658,543	33,865,720	31,089,344	0	31,089,344	-2,776,376	92%
Gender and Culture	126,880,908	126,479,728	124,614,300	71,775,403	19,695,312	91,470,715	-33,143,585	73%
Youth and Sports	124,782,899	114,475,401	174,475,401	21,302,918	117,942,264	139,245,182	-35,230,219	80%
Governor's	404,242,799	445,731,698	453,731,698	438,838,090	0	438,838,090	-14,893,608	97%
Office Of the Deputy Governor	27,336,583	27,336,583	27,336,583	21,808,747	0	21,808,747	-5,527,836	80%
Environment, Tourism and Climate Change	509,738,987	585,876,307	778,717,152	358,373,688	28,699,454	387,073,142	-391,644,010	50%
Water and Natural Resource	302,640,010	271,247,394	271,247,395	55,006,202	192,345,277	247,351,479	-23,895,916	91%
County Executive Total	**12,877,945,822**	**14,201,119,732**	**13,959,675,198**	**7,715,161,778**	**3,022,534,520**	**10,737,696,298**	**-3,221,978,900**	**77%**
County Assembly	1,154,263,678	1,268,975,880	1,283,975,880	1,132,238,166	93,010,115	1,225,248,281	-58,727,599	95%
Grand Total.	**14,032,209,500**	**15,470,095,612**	**15,243,651,078**	**8,847,399,944**	**3,115,544,635**	**11,962,944,579**	**-3,280,706,499**	**78%**

Source: County Treasury

Absorption Rates of the recurrent Expenditure

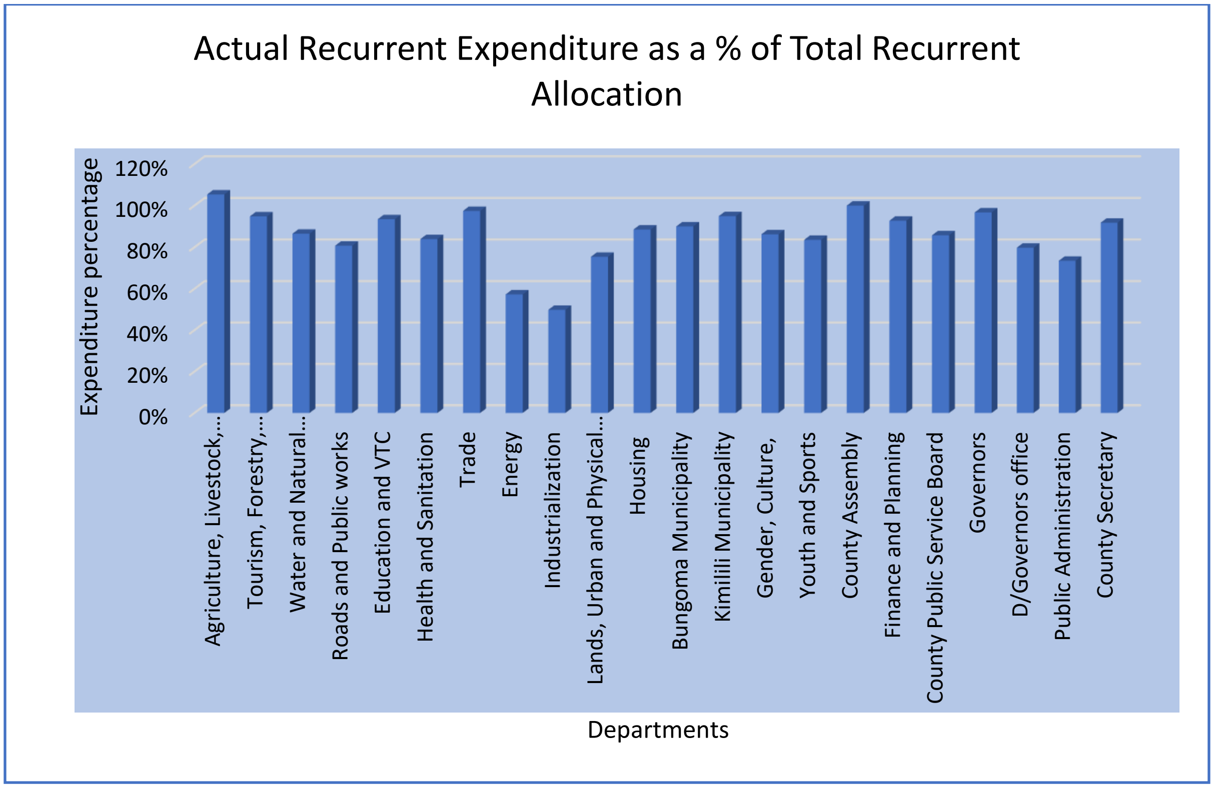
30. Absorption measures performance of the actual expenditure against the approved budget estimates. In FY 2023/24 the total recurrent expenditure was Kshs. 8.847 billion, while the total recurrent revenue for the same period was Kshs. 9.96 billion representing 88.8 percent of the total recurrent budget estimates **(Table 13**)

Table 13: Actual Recurrent Expenditure as a percentage of the Total Revenue for FY 2023/24

Department/ Agency	**Recurrent Budget Allocation**	**Recurrent Actual Expenditure**	**Percentage Performance**
Agriculture, Livestock, Fisheries and Co-op Development	369,277,553	389,167,441	105%
Tourism, Forestry, Environment	377,935,209	358,373,688	95%
Water and Natural Resources	63,605,249	55,006,202	86%
Roads and Public works	113,463,594	91,601,016	81%
Education and VTC	1,215,580,113	1,136,025,651	93%
Health and Sanitation	3,742,764,105	3,141,068,731	84%
Trade	25,637,165	24,983,629	97%
Energy	36,222,416	20,750,187	57%
Industrialization	7,071,777	3,523,500	50%
Lands, Urban and Physical Planning	49,096,564	37,012,790	75%
Housing	31,811,174	28,158,343	89%
Bungoma Municipality	23,025,073	20,723,562	90%
Kimilili Municipality	29,045,268	27,578,770	95%
Gender, Culture,	83,243,038	71,775,403	86%
Youth and Sports	25,491,075	21,302,918	84%
County Assembly	1,132,238,230	1,132,238,166	100%
Finance and Planning	1,210,305,499	1,122,628,732	93%
County Public Service Board	48,352,554	41,465,711	86%
Governors	453,731,698	438,838,090	97%
D/Governors office	27,336,583	21,808,747	80%
Public Administration	860,244,097	632,279,322	73%
County Secretary	33,865,720	31,089,344	92%
TOTALS	**9,959,343,755**	**8,847,399,943**	89%

Source: County Treasury

Figure 5: Actual Recurrent Expenditure as a percentage of the Total Revenue for FY 2023/24



Absorption Rates of the Development Expenditure

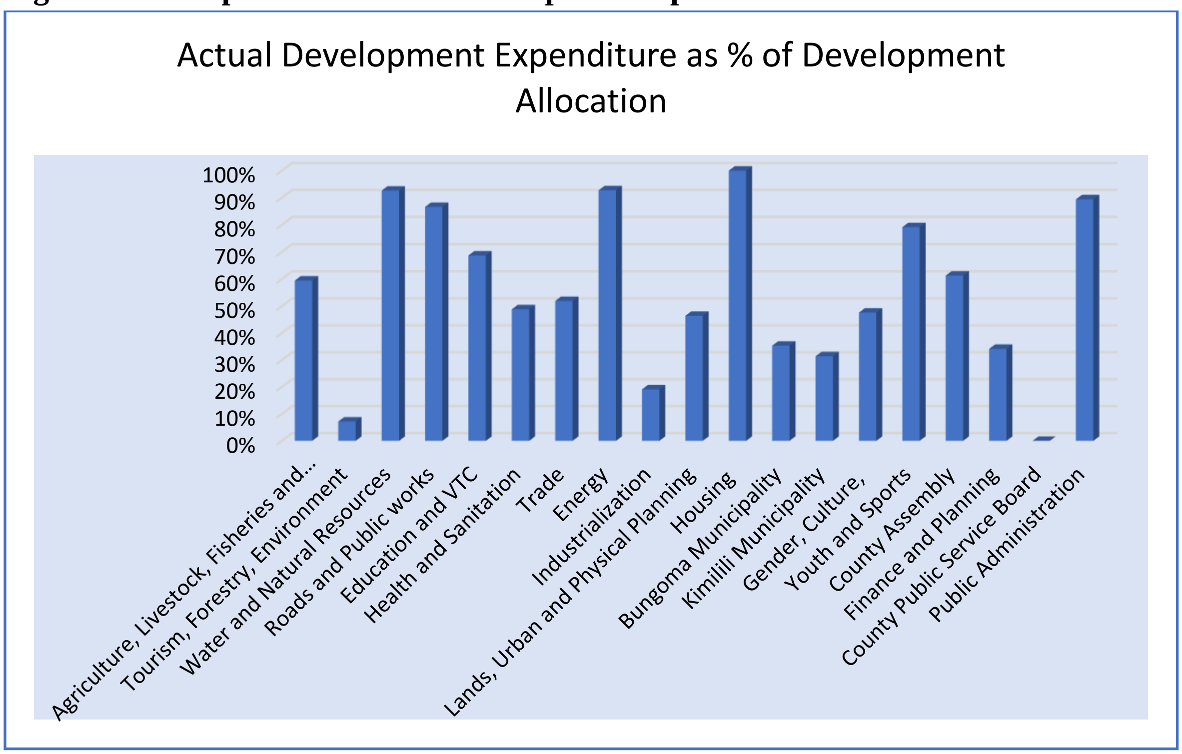
31. The total actual development expenditure In the FY 2023/24 amounted to Kshs. 3.115 billion against a budget of Kshs. 5.284 billion representing an absorption of 59 percent of the total development budget as shown in **Table 14 and figure 6** below.

Table 14: Absorption Rate of the development expenditure of FY 2023/24

Department/ Agency	Development		
	Allocation	**Actual**	**%**
Agriculture, Livestock, Fisheries and Co-op Development	854,677,328	508,102,188	59%
Tourism, Forestry, Environment	400,781,943	28,699,454	7%
Water and Natural Resources	207,642,145	192,345,277	93%
Roads and Public works	1,133,078,320	981,618,422	87%
Education and VTC	460,102,000	316,152,536	69%
Health and Sanitation	257,617,173	125,805,555	49%
Trade	361,336,841	187,617,162	52%
Energy	56,006,400	51957470	93%
Industrialization	350,000,000	66,889,347	19%
Lands, Urban and Physical Planning	48,960,108	22,728,001	46%
Housing	151,299,930	151,299,930	100%

Department/ Agency	**Development**		
	Allocation	**Actual**	**%**
Bungoma Municipality	169,100,000	59,770,351	35%
Kimilili Municipality	121,654,740	38,197,290	31%
Gender, Culture,	41,371,262	19,695,312	48%
Youth and Sports	148984326	117,942,264	79%
County Assembly	151,737,650	93,010,115	61%
Finance and Planning	309,951,094	124,457,798	34%
County Public Service Board	14,500,000	0	0%
Governor's Office	0	0	0%
D/Governor's office	0	0	0%
Public Administration	32,713,240	29,256,163	89%
County Secretary	12,792,823	0	0%
TOTALS	**5,284,307,323**	**3,115,544,635**	59%

Figure 6: Absorption Rate of the development expenditure of FY 2023/24



Multiyear development Projects in Photographic Presentation

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

*Figure 7**: Mother and Baby wing at Bungoma County Referral***

Figure 8: ***: Milk Processing Plant in Webuye***

*Figure 9**: Masinde Muliro Stadium in Kanduyi***

Figure 10: ***Sangálo Junction – Kanduyi Dual Carriageway (6.5km)***

*Figure 11**: Subsidized farm inputs***

Overall, Balance and Financing

32. In line with the performance in expenditure and revenues, the fiscal deficit (including grants) amounted to Kshs. 2.67 billion representing 8% percent shortfall against a target of Kshs. 15.24 billion (**Table 15)**

Table 15: Performance in Expenditure and Revenues

Receipt/ Expense Item	2022/2023	FY 2023/24			% Growth
	Actuals (A)	Actual (B)	Target(C)	Deviation	
Equitable Share B/F	867,288,525	425,350,297	425,350,297	0	-50.96%
Exchequer releases	10,659,435,192	10,223,024,920	11,111,983,608	-888,958,688	-4.09%
Proceeds from Domestic and Foreign Grants	707,066,342	818,357,439	1,463,020,371	-644,662,932	15.74%
Transfers from Other Government Entities	0	0	0	0	0.00%
County Own Generated Receipts	1,155,598,482	1,024,562,550	2,030,272,853	-1,005,710,303	-11.34%
Retention	284,656,453	56,398,071	213,023,948	-156,625,877	-80.19%
TOTAL	**13,674,044,994**	**12,547,693,277**	**15,243,651,077**	**-2,695,957,800**	-8.24%
PAYMENTS				0	0.00%
Compensation of Employees	5,520,728,526.00	5,314,268,925	5,801,525,584	-487,256,659	-3.74%
Use of goods and services	2,457,821,349	2,307,858,235	2,844,324,146	-536,465,911	-6.10%
Transfers to Other Government Units	1,256,268,326	1,240,233,281	1,283,975,880	-43,742,599	-1.28%
Other grants and transfers	979,566,252	850,521,133	2,107,116,526	-1,256,595,393	-13.17%

Receipt/ Expense Item	**2022/2023**	**FY 2023/24**			**% Growth**
	Actuals (A)	**Actual (B)**	**Target(C)**	**Deviation**	
Social Security Benefits	46,456,661	37,820,714	42,491,305	-4,670,591	-18.59%
Acquisition of Assets	2,197,354,001	2,091,872,220	2,924,746,847	-832,874,627	-4.80%
Other Payments	294,706,179	120,370,071	239,470,789	-119,100,718	-59.16%
TOTAL	**12,752,901,294**	**11,962,944,579**	**15,243,651,077**	**-3,280,706,498**	-6.19%

Source: County Treasury

33. The total disbursements to the county in FY 2023/24 was Kshs. 12.58 billion including A-I-A against a target of Kshs. 15.24 billion. This included equitable share balance brought forward of Kshs. 425.3 million, equitable share for FY 2023/24 amounting to Kshs. 11.11 billion, County own generated revenue (including A-i-A) Kshs. 2.03 billion, proceeds from domestic and foreign grants Kshs. 1.46 billion, and CRF returns Kshs. 213 million.

Fiscal Performance for the FY 2023/24 in Relation to Financial Objectives

34. The fiscal performance in the FY 2023/24 affected the financial objectives set out in the CFSP 2024 and the Budget for FY 2023/24 as follows;

i. The base for local revenue projections is higher than the actual outcome by Kshs. 978.3 million. This will cause a downward base adjustment for FY 2024/25 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 2024/25. Additionally, fiscal aggregates will be adjusted to reflect revisions in the macroeconomic projections as well as revenue performance for the first quarter of FY 2024/25.

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 2024. Furthermore, the revisions will consider the performance in project execution in the FY 2024/25 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 2023/24 has implications on the base used to project expenditures in the FY 2024/25 and the medium term. Appropriate revisions have been undertaken in the context of this CBROP considering the budget outturn for the FY 2023/24.

iii. The under-spending in recurrent and development budget for the FY 2023/24 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.

35. 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 2023/24.

36. To remedy these deviations, going forward, the fiscal outlook will focus on perfecting the tax and revenue administration reforms contained in the 2024 Finance Bill. 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

38. 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

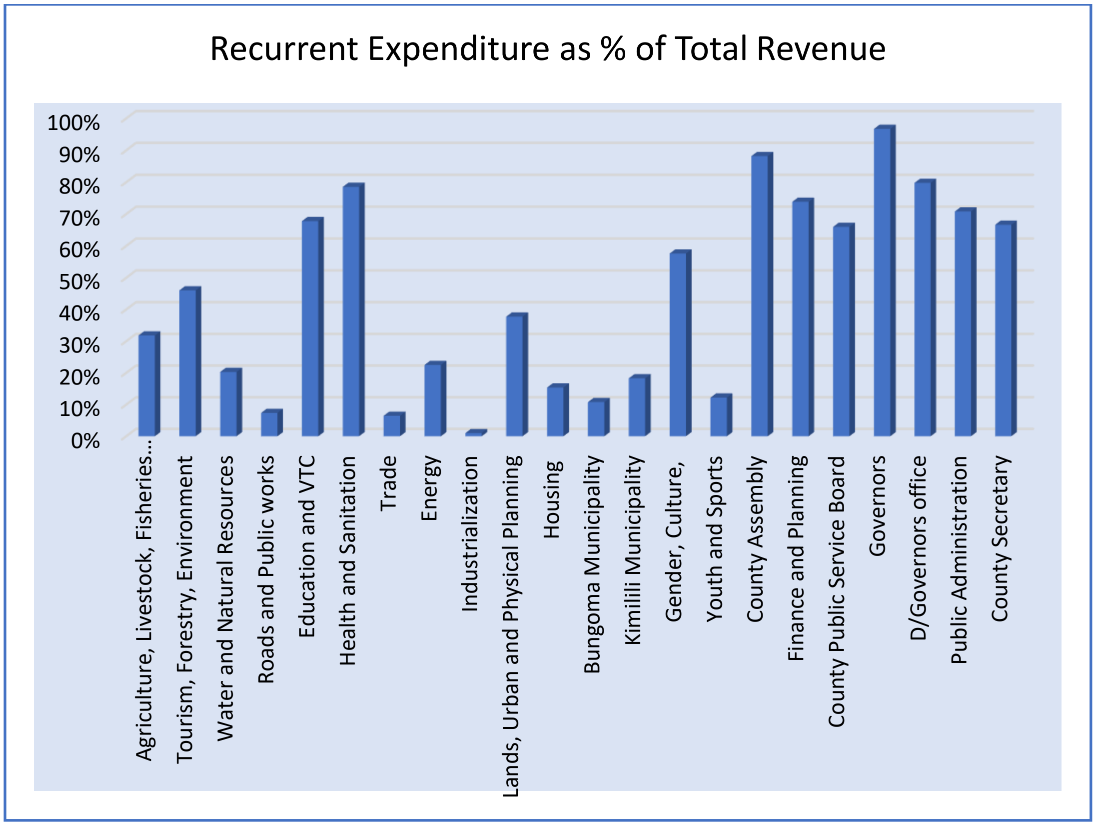
39. The PFMA 2012 Section 107(2a) provides that the County treasury shall ensure that the County government expenditure shall not exceed the County government total revenue. In the FY 2023/24 the total recurrent expenditure allocation was Kshs.9.96 billion (65percent) of the total revised budget of Kshs. 15.24 billion. The total recurrent expenditure for the year under review was Kshs. 8.85 billion against a target of Kshs. 15.24 billion representing 58 percent expenditure, as indicated **in Table 16** while the total revenue available for the same period was Kshs. 12.58 billion representing 82 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 2023/24.

Table 16: Actual Recurrent Expenditure as a percentage of the Total Revenue for FY 2023/24

Department/ AgencyA	Total Budget Allocation (Kshs.)	Actual Recurrent Expenditure (Kshs.)	Percentage
Agriculture, Livestock, Fisheries and Co-op Development	1,223,954,881	389,167,441	32%
Tourism, Forestry, Environment	778,717,153	358,373,688	46%
Water and Natural Resources	271,247,394	55,006,202	20%
Roads and Public works	1,246,541,914	91,601,016	7%
Education and VTC	1,675,682,113	1,136,025,651	68%
Health and Sanitation	4,000,381,278	3,141,068,731	79%
Trade	386,974,006	24,983,629	6%
Energy	92,228,816	20,750,187	22%
Industrialization	357,071,777	3,523,500	1%
Lands, Urban and Physical Planning	98,056,672	37,012,790	38%
Housing	183,111,104	28,158,343	15%
Bungoma Municipality	192,125,073	20,723,562	11%
Kimilili Municipality	150,700,008	27,578,770	18%
Gender, Culture,	124,614,300	71,775,403	58%
Youth and Sports	174,475,401	21,302,918	12%
County Assembly	1,283,975,880	1,132,238,166	88%
Finance and Planning	1,520,256,593	1,122,628,732	74%
County Public Service Board	62,852,554	41,465,711	66%
Governor’s	453,731,698	438,838,090	97%
D/Governor’s office	27,336,583	21,808,747	80%
Public Administration	892,957,337	632,279,322	71%

County Secretary	46,658,543	31,089,344	67%
TOTALS	**15,243,651,078**	**8,847,399,943**	58%

Figure 12: Actual Recurrent Expenditure as a percentage of the Total Revenue for FY 2023/24



b. **Development Expenditure as a percentage of Total Revenue**

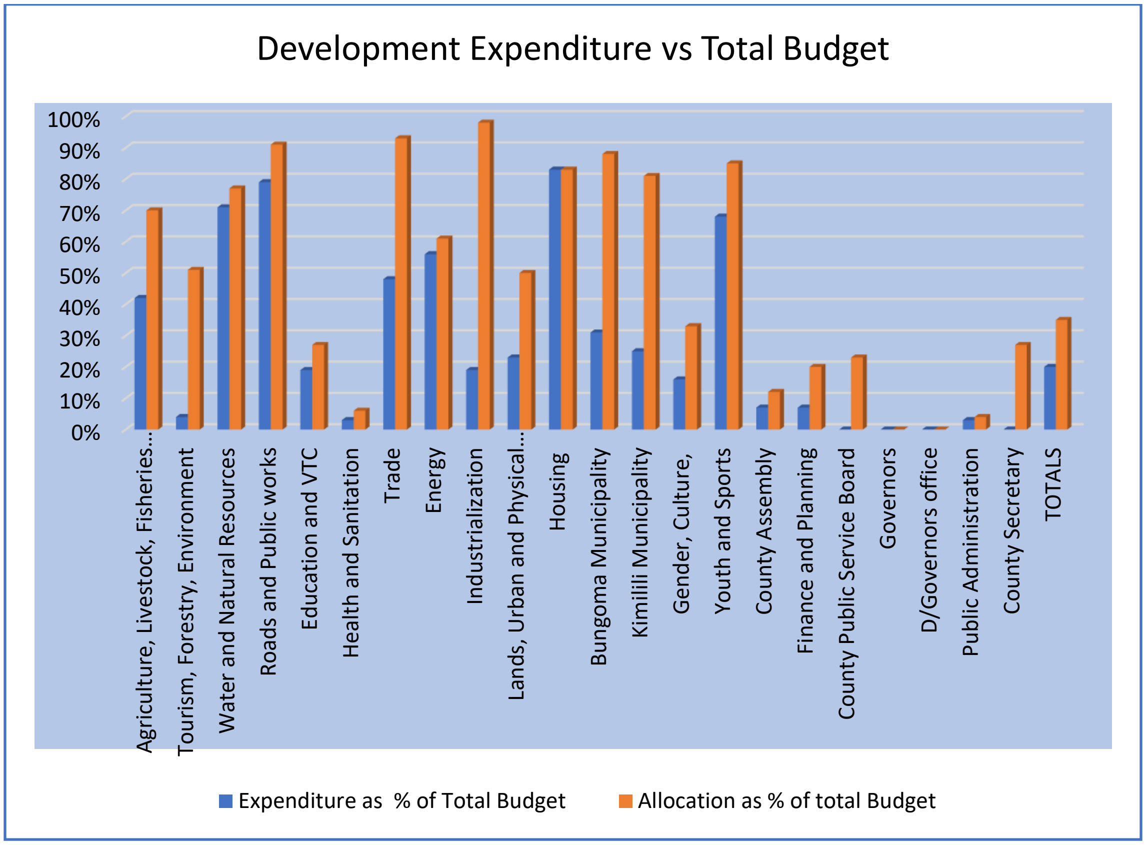
40. The total budget approved by the county assembly in the FY 2023/24 amounted to 15.24 billion that comprised of Kshs. 5.28 billion (35 percent) allocated to development expenditure and Kshs. 9.96 billion (65 percent) for recurrent expenditure. The aggregate development expenditure allocation conforms 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 17 and Figure 13.**

Table 17: Actual Development as percentage of actual total Expenditure for FY 2023/24

Department/Agency	Total Budget Allocation	Total Development Allocation	Actual Development Expenditure	Allocation as % of total Budget	Expenditure as % of Total Budget
Agriculture, Livestock, Fisheries and Co-op Development	1,223,954,881	854,677,328	508,102,188	70%	42%
Tourism, Forestry, Environment	778,717,153	400,781,943	28,699,454	51%	4%

Department/Agency	**Total Budget Allocation**	**Total Development Allocation**	**Actual Development Expenditure**	**Allocation as % of total Budget**	**Expenditure as % of Total Budget**
Water and Natural Resources	271,247,394	207,642,145	192,345,277	77%	71%
Roads and Public works	1,246,541,914	1,133,078,320	981,618,422	91%	79%
Education and VTC	1,675,682,113	460,102,000	316,152,536	27%	19%
Health and Sanitation	4,000,381,278	257,617,173	125,805,555	6%	3%
Trade	386,974,006	361,336,841	187,617,162	93%	48%
Energy	92,228,816	56,006,400	51,957,470	61%	56%
Industrialization	357,071,777	350,000,000	66,889,347	98%	19%
Lands, Urban and Physical Planning	98,056,672	48,960,108	22,728,001	50%	23%
Housing	183,111,104	151,299,930	151,299,930	83%	83%
Bungoma Municipality	192,125,073	169,100,000	59,770,351	88%	31%
Kimilili Municipality	150,700,008	121,654,740	38,197,290	81%	25%
Gender, Culture,	124,614,300	41,371,262	19,695,312	33%	16%
Youth and Sports	174,475,401	148,984,326	117,942,264	85%	68%
County Assembly	1,283,975,880	151,737,650	93,010,115	12%	7%
Finance and Planning	1,520,256,593	309,951,094	124,457,798	20%	7%
County Public Service Board	62,852,554	14,500,000	0	23%	0%
Governors	453,731,698	0	0	0%	0%
D/Governors office	27,336,583	0	0	0%	0%
Public Administration	892,957,337	32,713,240	29,256,163	4%	3%
County Secretary	46,658,543	12,792,823	0	27%	0%
TOTALS	**15,243,651,078**	**5,284,307,323**	**3,115,544,635**	35%	20%

Figure 13: Budgeted Development as percentage of the total budget for FY 2023/24



41. The total development Expenditure in FY 2023/24 amounted to Kshs. 3.115 billion against a budget of 15.243 billion representing 20.4 percent of the total budget and 24.8 percent of the actual expenditures 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 meet this requirement as far as the approved budget is concerned, in terms of actual expenditure, the expenditure was below target.

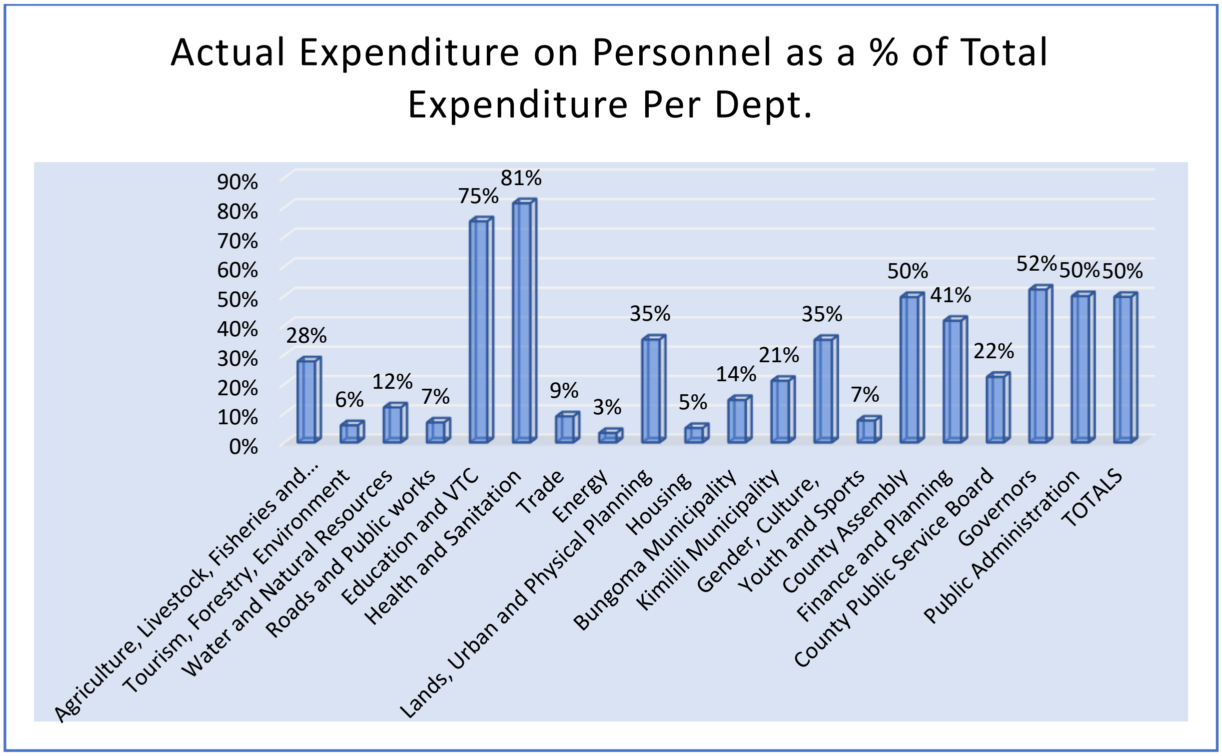
c. Expenditure on Wage bill

42. The total expenditure on wage bill reported by the County government amounted to Kshs. 5.52 billion in the FY 2023/24. During the same period the total revenue available to the County Government was Kshs. 12.58 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 40.4 per cent of the total revenue and 43.2 percent of total expenditure on wages which is slightly higher than the threshold of 35 per cent provided by PFMA 2012.

Table 18:Actual Expenditure by Economic Classification

DEPARTMENT/AGENCY	**PERSONNEL (Kshs.s.)**	**OPERATIONS AND MAINTENANCE (Kshs.s.)**	**TOTAL RECURRENT (Kshs.s.)**	**DEVELOPMENT (Kshs.s.)**	**TOTAL EXPENDITURE (Kshs.s)**
Agriculture, Livestock, Fisheries and Co-op Development	247,935,975	141,231,466	389,167,441	508,102,188	897,269,629
Tourism, Forestry, Environment	22,650,871	335,722,817	358,373,688	28,699,454	387,073,142
Water and Natural Resources	29,565,566	25,440,636	55,006,202	192,345,277	247,351,479
Roads and Public works	73,149,058	18,451,958	91,601,016	981,618,422	1,073,219,438
Education and VTC	1,091,005,099	45,020,552	1,136,025,651	316,152,536	1,452,178,187
Health and Sanitation	2,654,578,187	486,490,544	3,141,068,731	125,805,555	3,266,874,286
Trade	18,909,400	6,074,229	24,983,629	187,617,162	212,600,791
Energy	2,351,397	18,398,790	20,750,187	51,957,470	72,707,657
Industrialization		3,523,500	3,523,500	66,889,347	70,412,847
Lands, Urban and Physical Planning	20,941,505	16,071,285	37,012,790	22,728,001	59,740,791
Housing	8,836,574	19,321,769	28,158,343	151,299,930	179,458,273
Bungoma Municipality	11,652,190	9,071,372	20,723,562	59,770,351	80,493,913
Kimilili Municipality	13,811,045	13,767,725	27,578,770	38,197,290	65,776,060
Gender, Culture,	31,984,863	39,790,540	71,775,403	19,695,312	91,470,715
Youth and Sports	**10,383,008**	10,919,910	21,302,918	117,942,264	139,245,182
County Assembly	606,556,592	525,681,574	1,132,238,166	93,010,115	1,225,248,281
Finance and Planning	509247550	613,381,182	1,122,628,732	124,457,798	1,247,086,530
County Public Service Board	9,260,839	32,204,872	41,465,711	0	41,465,711
Office of H.E the Governor	228,432,549	210,405,541	438,838,090	0	438,838,090
D/Governor’s office		21,808,747	21,808,747	0	21,808,747
Public Administration	329,573,249	302,706,073	632,279,322	29,256,163	661,535,485
County Secretary		31,089,344	31,089,344	0	31,089,344
TOTALS	**5,920,825,517**	**2,926,574,426**	**8,847,399,943**	**3,115,544,635**	**11,962,944,578**

Figure 14: Actual Expenditure on Wages and Salaries as percentage of Total expenditure for the FY 2023/24



d. Prudent Management of Fiscal Risks

43. 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 2023/24 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 in unfunded budgets hence accumulation of pending bills.
iii. High levels of pending bills that negatively affects effective delivery of public services as well as local business development.

Pending Bills

44. 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 concerned Departments and Agencies. Over the years, the County Government has accumulated pending bills and as at 30th July 2024, the CDAs reported accumulated pending bills amounting to Kshs. 2.12 billion as indicated in **Table 19 .**

Table 19 pending bills and Commitments

Budget Classification of **the Outstanding Pending Bills**	**FY 2020/21 (Kshs.)**	**FY 2021/22** (Kshs**)**	**FY 2022/23 (Kshs.)**	**FY 2023/24 (Kshs.)**	**FY 2024/25 (As of September 2024) Kshs.**
Recurrent Expenditure				308,606,192	308,606,192
Development Expenditure	883,842,263	266,105,780	254,457,365	405,587,888	1,809,993,296
Total	**883,842,263**	**266,105,780**	**254,457,365**	**714,194,080**	**2,118,599,488**

45. To ensure that pending bills 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 pending bill to avoid overstating the overall county pending bills which hinders proper planning and execution of planned projects for the subsequent years.
- The county treasury to sensitize the implementers on what pending bills are and their implications. The national treasury uses a 90-day in unpaid bills as the basis of definition of a pending bill.

46. To ensure that pending bills do not accumulate, several mechanisms have been put in place. In a Circular No.2/2022 dated 24th March 2022, the National Treasury informed all Governors and County Executive Committee Members (CECMs) for Finance to urgently ensure outstanding pending bills are paid as soon as possible to comply with the PFM act and most importantly avoid disrupting the operations and other financial obligations of the County Government due to stoppage of monthly disbursements. Other measures geared at ensuring that there is no further accumulation of pending bills include:

a) All Counties are to regularly report on pending bills in accordance with the financial reporting template by the Public Service Accounting Standards Board (PSASB). Further to this, the National Treasury issued a Circular Ref: AG.3/83/1/Vol. VII (22) dated 11th May 2022 to all CECMs for Finance on Year End Closing Procedures for Financial Year 2021/2022. According to this Circular Part 3.15 (ix), County Governments are required to disclose in a note to the financial statements, details of all pending bills, including the date, beneficiary, description and amount and the reason why the amount was not settled by the due date.

b) The CoB will continue to provide regular updates on the progress made on settlement of eligible pending bills; and,

c) County Governments are to provide monthly payment plans for outstanding pending bills which aim at settling the pending bills on a First-In First-Out basis.

47. To manage fiscal risks prudently as required, the County Government has improved its macroeconomic forecasts and regularly reviews the impact of macroeconomic projections and their implications on the budget. Potential fiscal risks arising from contingent liabilities, including from development projects among others are considered and a contingency provision made to cushion the economy from unforeseeable shocks.

Statutory Remittances

48. County Government owe 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 serve employees of County Governments and affiliated entities which have accumulated over the years. The County Treasury took stock of all the pension liabilities, ensured proper recording in the stock of County pending bills prioritized the settling of these liabilities to ensure County staff do not retire without a pension. As at 31st December, 2023, the unremitted contributions stood at Kshs. 676.2 million.

Table 20:Outstanding pension pending bills owed by the County Government

S/NO	Name of the Scheme	Principal Debt Kshs.	Accrued Interest Kshs.	Total Debt Accrued Interest
1	Local Authorities Provident Fund (LAPFUND)	311,301,595	254,602,343	565,903,938
2	Local Authorities Pension Trust F(LAPTRUST) (CPF)	51687373	58,654,114	110,341,487
	Total	**362,988,968**	**313,256,457**	**676,245,425**

49. In this regard, the County treasury has proposed a provision of Kshs. 308.6 million in the FY 2024/245 to cater for the arrears and accrued interest as per the payment plan summarized in **Table 21** below to ensure compliance with the PFMA 2012 and avoid inconveniencing exiting employees of the County Government and the connected entities when accessing their benefits.

Table 21: Payment Plan

S/NO	Name of the Scheme	Local Authorities Provident Fund (LAPFUND)	LAPTRUST (CPF)	TOTAL
	FY 2023/24	**47,500,000**		**47,500,000**
1	FY 2024/25	237,367,448	71,238,744.45	308,606,192

S/NO	Name of the Scheme	Local Authorities Provident Fund (LAPFUND)	LAPTRUST (CPF)	TOTAL
2	FY 2025/26	196,169,043	19,551,371.45	215,720,414
3	FY 2026/27	84,867,448	19,551,371.45	104,418,819
	Total	**565,903,938.45**	**110,341,487.35**	**676,245,425.80**

50. On the principle of Maintaining a reasonable degree of predictability with respect to the level of tax rates and tax bases, the county government is stabilizing its prediction. The BARMS (Bungoma Automated Revenue Management system) for the County Government of Bungoma has sustained robust revenue growth over the past two government regimes due to the fact that the entire Finance department utilizes technology through proper system administration of services. Since the launch of BARMS in 2016 there has been a progressive increase in Revenue collection apart from the electioneering years where the County experienced slight revenue drop. The system has shown outstanding results all through.

51. The County Government continues to carry out modernization and simplifications of tax administrative laws in order to maintain the principle of reasonable degree of predictability with respect to the level of tax rates and tax bases. In an effort to lock in predictability and further improve compliance with tax system, the Government through the Finance Act, 2017, introduced stickers for Public Service Vehicles amid other changes to simplify tax administration and management.

C. Other intergovernmental Fiscal Relations Matters

Equalization Fund disbursement and Project Implementation

52. 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 cumulative entitlement to FY 2023/24 to the Fund amounts to Kshs.58.78 million. A total of Kshs. 138.84 million was appropriated under the first and second Policies identifying marginalized areas Policy, however, the figure was reduced by 79.06 million down to Kshs. 58.78 million which was appropriated to implement 7 projects in four wards of Mount Elgon Sub County (Kopsiro) as highlighted in **Table 22** below.

Table 22: **Bungoma County Equalization Fund Allocation**

Sub- County	Ward	Marginalized Area	FY 2023 (Kshs.s.)
Mt. Elgon	Chepyuk	Chepyuk	20,683,167
	Elgon	Sambocho	
		Koshok	12,599,687
	Kapkateny	Sacho	
		Kapkurongo	18,899,531
		Changeywo	

	Kaptama	Mt. Elgon Forest	6,597,450
			58,779,835

Table 23: **summary of implementation of Projects by MDAs**

S No	Ward	Area	Sector	Proposed Project Description/Name	How the project will address the challenges identified	Allocation/ Appropriated Amount	Proposed Budget	Project Implementation Timeline	Remarks
	Kapkateny	Kapkateny	Water	Piped water from Main tank at Kamuneru to Sacho Primary, Kipsacho Factory, sango Primary and Sacho Dispensary	Enhance access to clean and safe water	4,400,000	4,400,000	FY 2023/2024	Advertised awaiting Evaluation and award of tender
		Chengeywo	Roads	Spot Improvement of Kapkurongo market rwanda-kiptegachepkwende road	Efficient transport network	11,431,800	11,431,800	FY 2023/2024	Advertised awaiting Evaluation and award of tender
		Kapkateny	Roads	Grading and graveling of land B Kopsiro health center road	Efficient transport network	2,360,331	2,360,331	FY 2023/2024	Advertised awaiting Evaluation and award of tender
	Chepyuk	Chepyuk	Health	Construction of laboratory and two wards at kabura Dispensary	Enhance access to health care services	10,000,000	10,000,000	FY 2023/2024	Advertised awaiting Evaluation and award of tender
			Roads	Box culvert at makutano-kabukwo Bridge	Efficient transport network	11,766,924	10,599,687	FY 2023/2024	Advertised awaiting Evaluation and award of tender
	Elgon	Sambocho	Water	Construction of intake, Laying of pipes, installation of fittings and training of Community at Sambocho Water Project	Enhance access to clean and safe water	14,773,138	9,988,017	FY 2023/2024	Advertised awaiting Evaluation and award of tender
	Kaptama	Chepkitale	Water	Fence intake, Plant Indigenous trees, Clean the spring, construct tank	Enhance access to clean and safe water	15,473,375	10,000,000	FY 2023/2024	Water Project (NO 7) on hold due to Political and

S No	Ward	Area	Sector	Proposed Project Description/Name	How the project will address the challenges identified	Allocation/ Appropriated Amount	Proposed Budget	Project Implementation Timeline	Remarks
				$25m^3$ construction of water tank at Labot center $50m^3$					Community Wrangles
						70,205,568	**58,779,835**		

NOTE:

1. County, Sub County and Ward Equalization Fund Committees formed and operational
2. Seven projects selected (Three in Water Sector, Three in Roads sector, One in Health Sector) for FY 2023/2024 funds Kshs. 58,779,835
3. Chepkitale Water Project (NO 7) on hold due to Political and Community Wrangles
4. Procurement plan prepared
5. Equalization Fund Account Opened awaiting disbursement of funds

Financing of Urban Areas and Cities

53. The County governments have established boards for Municipalities and Cities in line with the Urban Areas and Cities Act, 2011. Over the years, financing to Municipal and City Boards have largely relied on support from Kenya Urban Support Programme (KUSP) funded by development partners. A major constraint facing boards of Municipalities and Cities is underfunding due to lack of a criteria to inform the sharing of revenue between Counties and the boards pursuant to the Urban Areas and Cities Act, 2011. This is in spite of the significant contribution by urban areas and cities towards county Own Source Revenues

54. 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.

55. 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.

Technical and Vocational Education and Training Authority (TVETA)

56. 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.

Nzoia Water Services Company LTD (NZOWASCO)

57. Nzoia Water Services Company limited was formed under the Companies Act (CAP 486) on 4th February 2004 and became operational later in February 2005. The company is mandated to provide water and sewerage services within the county of Bungoma (Webuye and Kimilili) and Trans Nzoia (Kitale) the services have extended to Busia and Kakamega counties.

58. The company was fully owned by County Government of Bungoma and Trans Nzoia, it was later restructured and split into distinct entities for each county on 1st July 2024 under the Water Act 2016.The company operates seven water treatment works namely; Nabuyole, Matisi, Kapkateny, Chesikaki, Kaberwa, Terem and Kimilili. They serve Webuye, Chwele, Kapkateny, Kimilili and Bungoma towns.

59. Municipal sewage contains high percentage of both organic and residues and plant nutrients, while industrial sewerage encompass the entire spectrum of pollution with both dumping of heavy metals and organic materials. Storm water urban runoff contain pollutants such grease from garages heavy metals and agriculture pollutants

Performance Overview and Background for Programme(s) Funding

60. The budget estimates for the financial year 2024/2025 are premised on the theme *"Sustaining Bottom-Up Economic Transformation Agenda for Economic Recovery*

and Improved Livelihoods". The estimates have been determined prudently with the view of annual implementation of the 2023/2028 Strategic Plan and Business plan of the Company which will be revised for another five years. The overall forecasted revenue for 2024-2025 is Kshs. 310.7 million out of which Kshs. 272.8 million is from billing, Kshs. 20.2 million from Grants and Kshs. 58.5 million is from arrears against the total recurrent expenditure of Kshs. 506 million.

61. The FY 2025/26 revenue projection is Kshs. 452.9 million comprising of AIA of Kshs. 286.46 million, the Water Sector Trust Fund grant of Kshs. 21.18 million and debtors of Kshs. 145.25 million. The projected expenditure estimates for the year is Kshs 874.09 million with a recurrent allocation of Kshs. 566.52 million (representing 65 percent) and development allocation of Kshs.307.56 million (representing 35 percent). The overall deficit is Kshs. 421.19 million composed of creditors and serviced loans.

Inter-County Relations

62. 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 may be 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.

63. The FY2023/24 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.

64. 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.

III. MACROECONOMIC DEVELOPMENTS AND OUTLOOK

A. World Economic Outlook

66. Global economy has stabilized with global growth projected at 3.2 percent in 2024 and 3.3 percent in 2025 from 3.3 percent in 2023 **(Table 24).** The outlook reflects economic recovery in China, Euro area and UK. The main risks to the global growth outlook relate to further escalation of geopolitical tensions, interest rates remaining higher-for-even-longer in advanced economies, and policy uncertainty. Global inflation has moderated, with central banks in some major economies lowering interest rates. International oil prices have moderated, but the risk premium from the Middle East conflict has increased following the recent escalation.

67. Global economic output showed resilience in the first half of 2024, with modest growth anticipated in 2024 and 2025, mainly due to improving economic activities in the United States, China, and India**.** Global growth was estimated at 3.3 percent for 2023 and is projected to continue at the same pace in 2024 and 2025.

Table 24: ***Global Economic Performance***

	Growth (%)			
	Actual	Estimate	Projections	
Economy	2022	2023	2024	2025
World	3.5	3.3	3.2	3.3
Advanced Economies	2.6	1.7	1.7	1.8
Of which: USA	*1.9*	*2.5*	*2.6*	*1.9*
Euro Area	*3.4*	*0.5*	*0.9*	*1.5*
United Kingdom	*4.3*	*0.1*	*0.7*	*1.5*
Japan	*1.0*	*1.9*	*0.7*	*1.0*
Emerging and Developing Economies	4.1	4.4	4.3	4.3
Of which: China	*3.0*	*5.2*	*5.0*	*4.5*
India	*7.0*	*8.2*	*7.0*	*6.5*
Sub-Saharan Africa	4.0	3.4	3.7	4.1
Of which: South Africa	1.9	0.7	0.9	1.2
Nigeria	3.3	2.9	3.1	3.0
Kenya*	4.9	5.6	5.2	5.4

*Source: IMF World Economic Outlook, July 2024. *National Treasury Projection*

Growth in the advanced economies is projected to remain stable at 1.7 percent in 2024 and 1.8 percent in 2025.

68. In the emerging market and developing economies, growth is projected at 4.3 percent in 2024 and 2025, reflecting stronger activity in Asia particularly China and India. In Sub-Saharan

Africa (SSA), economic growth is projected to rise from an estimated 3.4 percent in 2023 to 3.7 percent in 2024 and 4.1 percent in 2025.

69. Global headline inflation is expected to fall to 5.9 percent and 4.4 percent in 2024 and 2025, respectively. which is a slower pace due to higher-than-average inflation in services prices. World trade growth is expected to increase 3.1 percent and 3.4 percent in 2024 and 2025, respectively. Annual average oil prices and non-fuel commodity prices are projected to increase by 0.8 percent and 5.0 percent in 2024, respectively.

Kenya's Economic Performance and Outlook

70. The Kenyan economy grew by 5.6 percent in 2023 from 4.9 percent in 2022, a demonstration of resilience and the beginning of economic recovery. The growth was largely driven by a strong rebound in the agricultural subsector. The average county contribution to Agriculture, Forestry and fishing between 2019-2023 was 3.6%.

This growth momentum continued in 2024 with the economy expanding by 5.0 percent in the first quarter compared to a growth of 5.5 percent in the corresponding quarter in 2023 **(Table 25).** The country's total economy's growth in Gross Value Added between 2019-2023 was 4.7%. on the other hand, the county's average growth in real GCP relative to total Economy's growth in Gross Value Added (4.7%) was 2.1%, one of the poorest in the country.

Table 25**: Sectoral GDP Performance**

Sectors	Annual Growth Rates		Quartely Growth Rates	
	2022	2023	2023 Q1	2024 Q1
1. Primary Industry	**(0.8)**	**5.6**	**5.3**	**5.0**
1.1. Agriculture, Forestry and Fishing	(1.5)	6.5	6.4	6.1
1.2 Mining and Quarrying	9.3	(6.5)	(11.0)	(14.8)
2. Secondary Sector (Industry)	**3.5**	**2.5**	**2.5**	**1.1**
2.1. Manufacturing	2.6	2.0	1.7	1.3
2.2. Electricity and Water supply	5.5	2.8	3.7	2.4
2.3. Construction	4.1	3.0	3.0	0.1
3. Tertiary sector (Services)	**6.6**	**6.8**	**6.5**	**6.2**
3.1. Wholesale and Retail trade	3.5	2.7	2.9	4.9
3.2. Accomodation and Restaurant	26.8	33.6	47.1	28.0
3.3. Transport and Storage	5.8	6.2	6.6	3.8
3.4. Information and Communication	9.0	9.3	9.5	7.8
3.5. Financial and Insurance	12.0	10.1	5.9	7.0
3.6. Public Administration	5.1	4.6	7.6	5.8
3.7. Others	5.3	6.1	5.7	5.9
of which: Professional, Admin & Support Services	9.4	9.4	8.6	9.9
Real Estate	4.5	7.3	7.3	6.6
Education	5.2	3.1	2.0	4.0
Health	3.4	4.9	5.1	5.5
FISIM	0.2	2.7	0.6	5.8
Taxes less subsidies	6.7	2.2	3.0	4.7
Real GDP	**4.9**	**5.6**	**5.5**	**5.0**

ource of Data: Kenya National Bureau of Statistics

The average county contribution to GDP between 2019-2023 was 2.0% with a Gross County Product of Kshs 268,560 in 2023. The county's total working population as at 2022 was 583, 237 people with 318,371 male and 264, 866 females. Employment distribution shows the economic activity and wellbeing of a population. It is closely tied to factors such as urbanization, industrialization and regional activities.

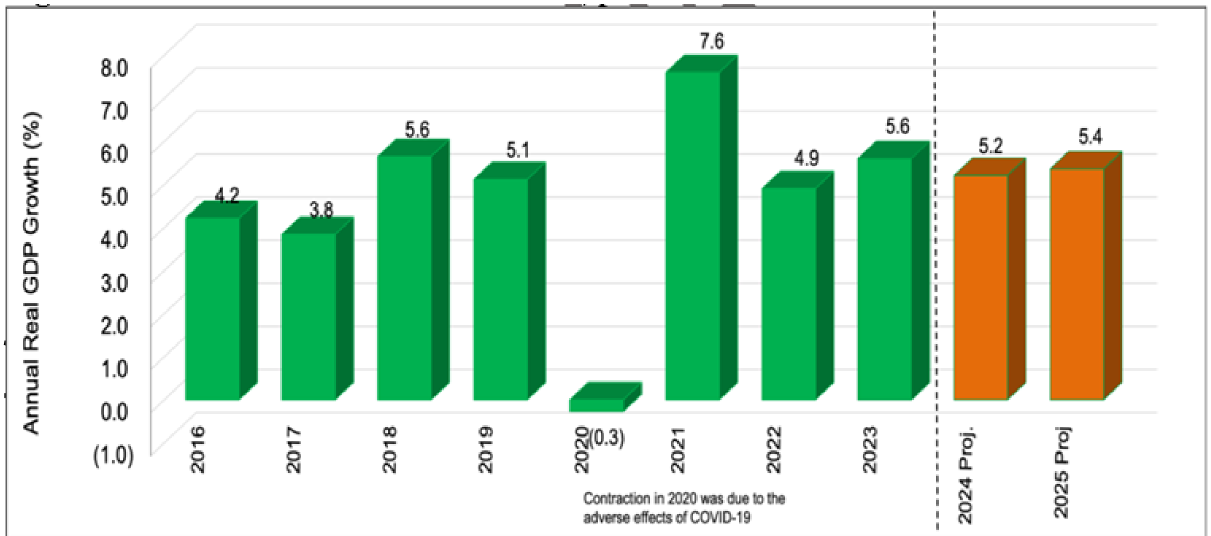
71. **Industrial sector performance** remained subdued, with growth of the sector slowing down to 1.1 percent in the first quarter of 2024 from a growth of 2.5 percent in a similar quarter of 2023. This was mainly on account of a slowdown in activities in all its sub-sectors, i.e. the manufacturing, electricity& water supply and construction subsectors. The average county contribution to the industry sector between 2019-2023 was 0.8%. The Manufacturing sub-sector grew by 1.3 percent in the first quarter of 2024 compared to 1.7 percent growth in the corresponding quarter of 2023. The average county contribution to manufacturing activities between 2019-2023 was 0.9%.

72. The activities in the **services sector** continued to sustain strong growth momentum in the first quarter of 2024 and grew by 6.2 percent compared to a growth of 6.5 percent in a similar period in 2023. The performance was largely characterized by significant growth in accommodation and food service, financial and insurance, information and communication, real estate, and wholesale and retail trade sub-sectors. The average county contribution to service activities between 2019-2023 was 1.7%

73. The financial and insurance sub-sector sector grew by 7.0 percent in the first quarter of 2024 compared to 5.9 percent in the corresponding quarter of 2023 on account of increased profitability of the subsector. The information and communication subsector grew by 7.8 percent compared to a growth of 9.5 percent, over the same period supported by increased voice traffic, internet use and mobile money despite a decline in the use of domestic Short Messaging Services (SMSs). Activities in Transportation and Storage sub-sector slowed down to record a growth of 3.8 percent in the first quarter of 2024 compared to a growth of 6.6 percent in a corresponding period in 2023.

74. Available economic indicators for the first half of 2024 point to mixed performance in the economy reflecting sustained performance in agriculture, improved exports and services sector and subdued industrial sector. In view of this and other considerations including domestic and external factors, economic growth is projected at 5.2 per cent in 2024 and 5.4 per cent from earlier projections of 5.5 per cent, respectively. **(Figure 15).**

*Figure 15***: *Annual Real GDP Growth Rates, percent***

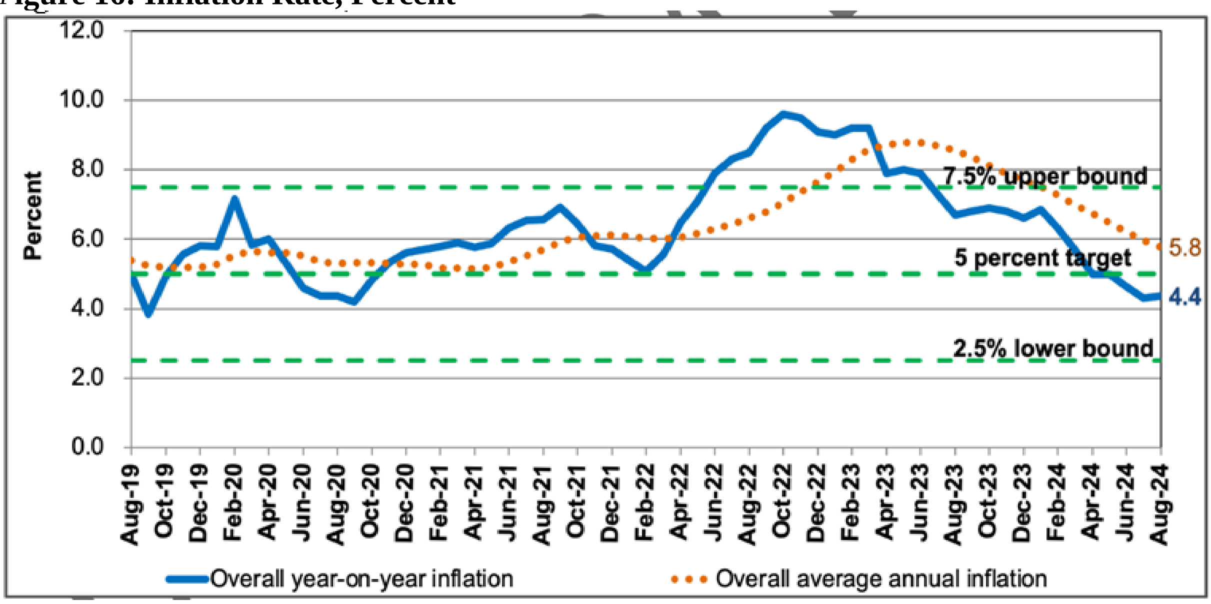


Inflation Developments

75. The overall year-on-year inflation is within the Government target range of 5±2.5 percent largely driven by easing food and fuel prices. Overall inflation remained stable at 4.4 percent and 4.3 percent in August and July 2024, respectively. This drops from 6.7 percent in August 2023, and a peak of 9.6 percent in October 2022 **(Figure 16).**

76. Food inflation remained a key driver of overall year-on-year inflation though it declined to 5.3 percent in August 2024 from 7.5 percent in August 2023. Fuel inflation declined to 4.7 percent in August 2024 from 14.2 percent in August 2023. Core (non-food non-fuel) inflation has remained low and stable reflecting the impact of tight monetary policy and muted demand pressures.

Figure 16: Inflation Rate, Percent



Source of Data: Kenya National Bureau of Statistics

Monetary and Credit Developments

77. Broad money supply, M3, grew by 6.0 percent in the year to June 2024 compared to a growth of 13.4 percent in the year to June 2023 **(Table 26).** The slowdown in growth of M3 was due to a decline in the growth of Net Domestic Assets (NDA) particularly the domestic credit.

78. The domestic credit extended by the banking system to the Government decreased to a growth of 7.9 percent in the year to June 2024 compared to a growth of 13.0 percent in the year to June 2023. Lending to other public sectors grew by 1.5 percent compared to a contraction of 0.5 percent over the same period.

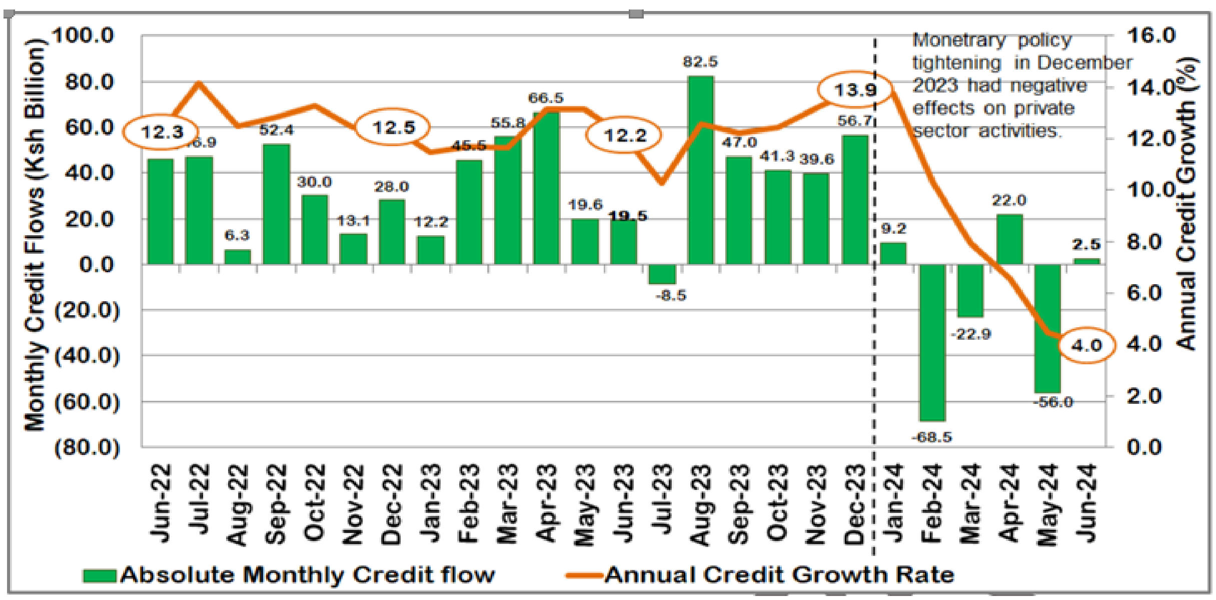
Table 26: Money and Credit Developments (12 Months to June 2024, Kshs. billion)

	2022 June	2023 June	2024 June	Change 2022-2023 June	Change 2023-2024 June	Percent Change 2022-2023 June	Percent Change 2023-2024 June
COMPONENTS OF M3							
1. Money supply, M1 (1.1+1.2+1.3)	1,906.8	2,098.2	2,023.8	191.4	(74.4)	10.0	(3.5)
1.1 currency outside banks (M0)	251.4	257.9	274.2	6.5	16.3	2.6	6.3
1.2 Demand deposits	1,552.0	1,680.7	1,572.9	128.7	(107.8)	8.3	(6.4)
1.3 Other deposits at CBK	103.5	159.6	176.8	56.2	17.2	54.3	10.7
2. Money supply, M2 (1+2.1)	3,551.5	3,852.2	4,001.8	300.7	149.6	8.5	3.9
2.1 Time and savings deposits	1,644.7	1,754.0	1,978.0	109.3	224.0	6.645	12.8
Money supply, M3 (2+3.1)	**4,443.0**	**5,037.4**	**5,341.5**	**594.4**	**304.1**	**13.4**	**6.0**
3.1 Foreign currency deposits	891.5	1,185.2	1,339.7	293.7	154.5	32.9	13.0
SOURCES OF M3							
1. Net foreign assets (1.1+1.2)	**456.8**	**591.5**	**905.9**	**134.6**	**314.4**	**29.5**	**53.2**
1.1 Central Bank	641.5	616.9	479.2	(24.6)	(137.7)	(3.8)	(22.3)
1.2 Banking Institutions	(184.7)	(25.4)	426.7	159.3	452.1	86.2	1,780.1
2. Net domestic assets (2.1+2.2)	**3,986.2**	**4,445.9**	**4,435.6**	**459.7**	**(10.3)**	**11.5**	**(0.2)**
2.1 Domestic credit (2.1.1+2.1.2+2.1.3)	5,185.8	5,820.2	6,130.3	634.4	310.1	12.2	5.3
2.1.1 Government (net)	1,844.8	2,083.9	2,247.8	239.2	163.9	13.0	7.9
2.1.2 Other public sector	84.1	83.7	84.9	(0.4)	1.3	(0.5)	1.5
2.1.3 Private sector	**3,256.9**	**3,652.6**	**3,797.5**	**395.7**	**144.9**	**12.2**	**4.0**
2.2 Other assets net	(1,199.6)	(1,374.3)	(1,694.7)	(174.7)	(320.4)	(14.6)	(23.3)

Source of Data: Central Bank of Kenya

Interest Rates Developments

Figure 17: Interest Rates Development

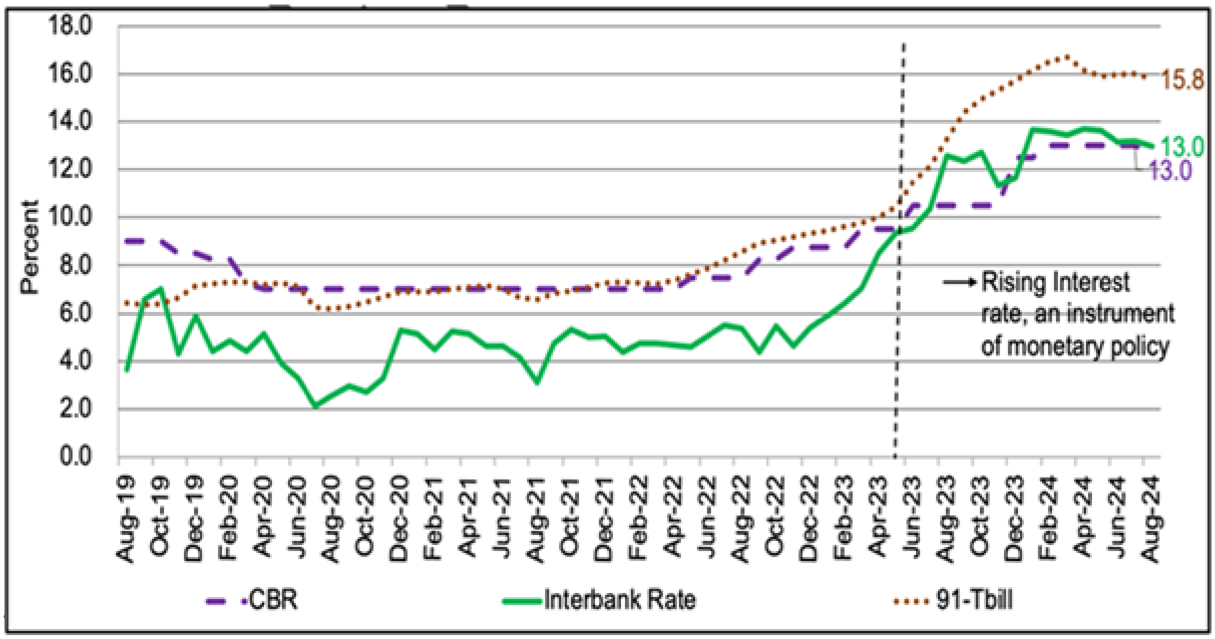


79. Interest rates in the year to August 2024 increased reflecting the tight monetary policy stance. The interbank rate increased to 12.97 percent in August 2024 compared to 10.48 percent in August 2023 and has remained within the prescribed corridor around the CBR (set at CBR±

basis points) (**Figure 17**).

80. The 91-day Treasury Bills rate increased to 15.8 percent in August 2024 compared to 13.3 percent in August 2023 while the 182-day Treasury Bills rate also increased to 16.7 percent from 13.2 percent over the same period. The 364-day Treasury Bills rate increased to 16.9 percent in August 2024 from 13.6 percent in August 2023. This has increased the cost of Government borrowing from the domestic market.

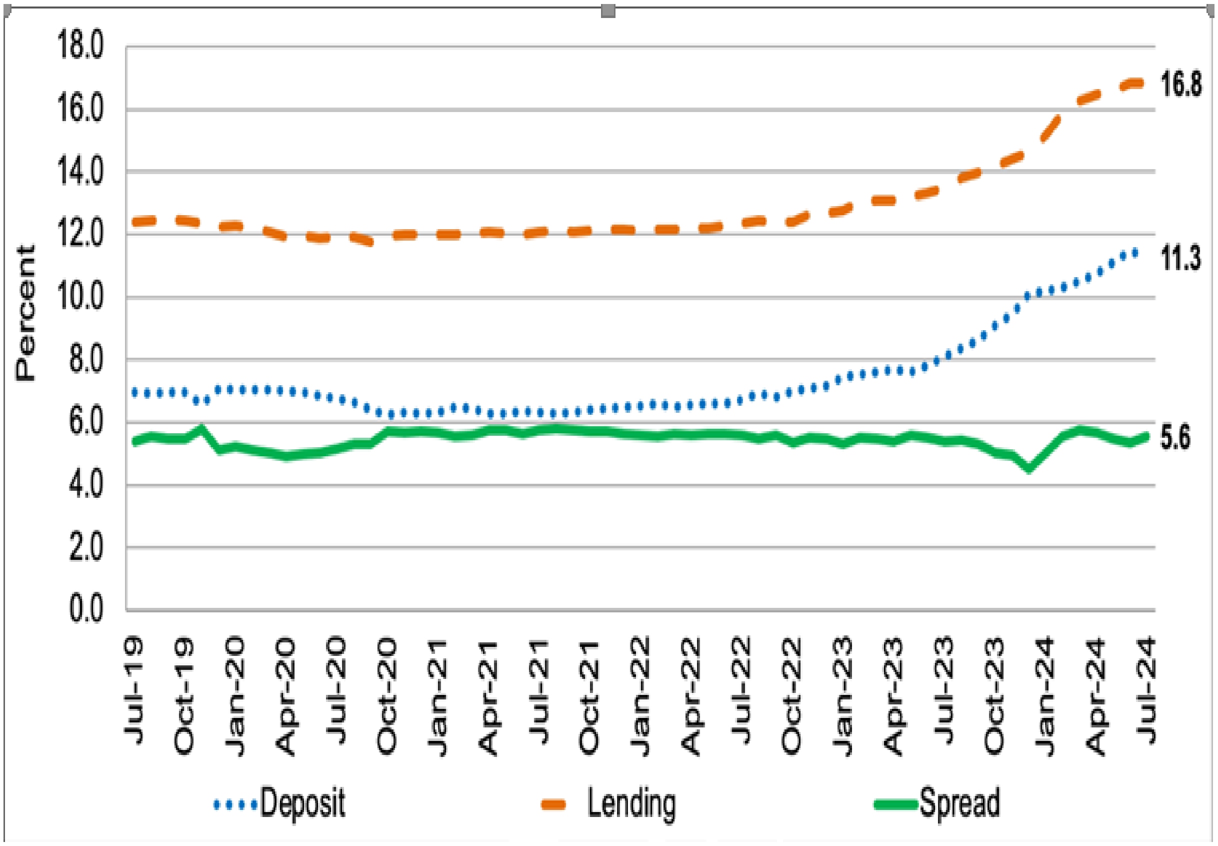
*Figure 18**: Short Term Interest Rates, Percent***



Source of Data: Central Bank of Kenya

81. Commercial banks' average lending and deposit rates increased in the year to July 2024 in tandem with the tightening of the monetary policy stance thereby reflecting high cost of investable funds. The average lending rate increased to 16.8 percent in July 2024 from 13.8 percent in July 2023 while the average deposit rate increased to 11.3 percent from 8.4 percent over the same period. Consequently, the average interest rate spread decreased to 5.6 percent in July 2024 from 5.4 percent in July 2023 **(Figure 19).**

*Figure 19**: Commercial Bank Rates, Percent***



Source of Data: Central Bank of Kenya

External Sector Developments

82. The current account deficit narrowed to USD 4,091.3 million (3.2 percent of GDP) in June 2024 compared to USD 4,840.9 million (4.5 percent of GDP) in June 2023 reflecting lower imports, strong performance of export of goods and services as well as increased remittances (**Table 27**).

Table 27: ***Balance of Payments (USD Million)***

				Year to June 2024		Actuals as a Percent of GDP	
	Jun-22	Jun-23	Jun-24	Change	Percent Change	Jun-23	Jun-24
Overall Balance	**1,542.9**	**1,096.5**	**657.6**	**(438.8)**	**(40.0)**	**1.0**	**0.5**
A) Current Account	**(5,876.6)**	**(4,840.9)**	**(4,091.3)**	**749.6**	**15.5**	**(4.5)**	**(3.2)**
Merchandise Account (a-b)	(12,144.0)	(10,849.0)	(9,887.8)	961.1	8.9	(10.1)	(7.7)
a) Goods: exports	7,153.6	7,295.2	7,660.3	365.1	5.0	6.8	6.0
b) Goods: imports	19,297.5	18,144.2	17,548.1	(596.1)	(3.3)	16.9	13.7
Net Services (c-d)	1,482.8	1,089.7	516.3	(573.5)	(52.6)	1.0	0.4
c) Services: credit	6,136.7	6,452.2	5,050.4	(1,401.8)	(21.7)	6.0	3.9
d) Services: debit	4,653.9	5,362.5	4,534.1	(828.3)	(15.4)	5.0	3.5
Net Primary Income (e-f)	(1,605.0)	(1,880.6)	(1,908.4)	(27.8)	(1.5)	(1.7)	(1.5)
e) Primary income: credit	163.1	164.3	240.6	76.3	46.4	0.2	0.2
f) Primary income: debit	1,768.1	2,044.8	2,148.9	104.1	5.1	1.9	1.7
Net Secondary Income	6,389.7	6,798.9	7,188.7	389.8	5.7	6.3	5.6
g) Secondary income: credit	6,512.4	6,883.3	7,250.8	367.5	5.3	6.4	5.6
h) Secondary income: debit	122.8	84.4	62.1	(22.3)	(26.4)	0.1	0.0
B) Capital Account	**160.7**	**125.8**	**138.5**	**12.8**	**10.2**	**0.1**	**0.1**
C) Financial Account	**(4,394.7)**	**(3,420.4)**	**(2,817.1)**	**603.3**	**17.6**	**(3.2)**	**(2.2)**

Source of Data: Central Bank of Kenya

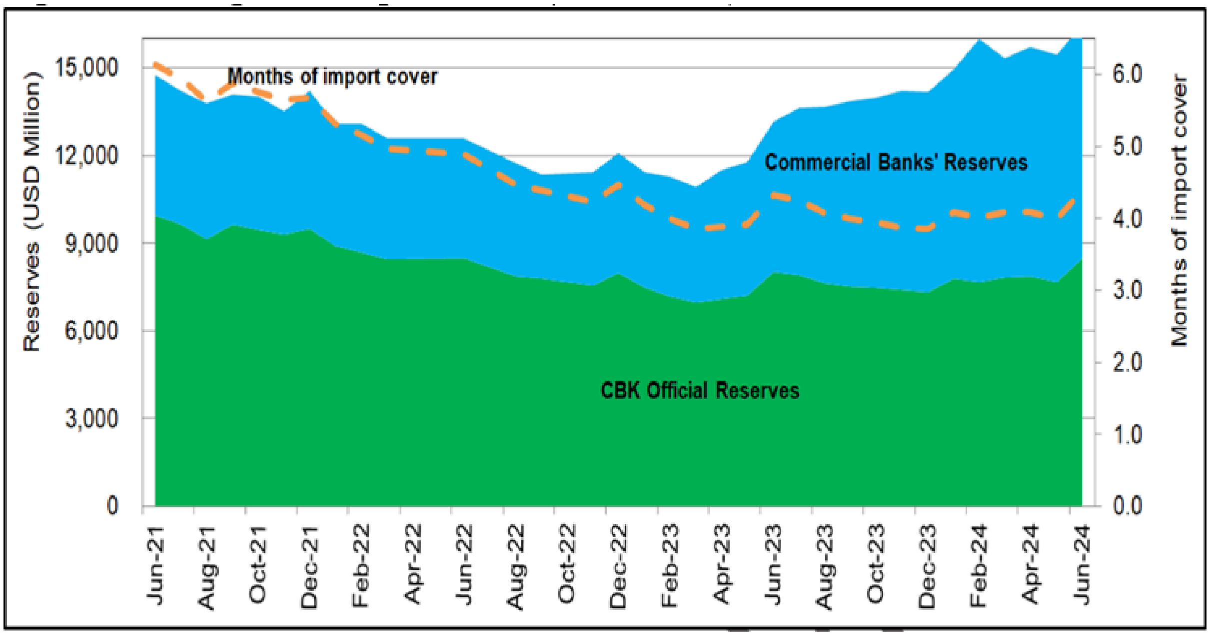
The capital account balance improved by USD 12.8 million to register a surplus of USD 138.5 million in June 2024 compared to a surplus of USD 125.8 million in the same period in 2023. The overall balance of payments position slowed down to a surplus of USD 657.6 million (0.5 percent of GDP) in June 2024 from a surplus of USD 1,096.5 million (1.0 percent of GDP) in June 2023.

Foreign Exchange Reserves

83. The banking system's foreign exchange holdings remained strong at USD 16,438.0 million in June 2024, an improvement from USD 13,165.6 million in June 2023. 0

84. The CBK foreign exchange reserves remained adequate. Official foreign exchange reserves stood at USD 7,349 million (3.8 months of import cover as at end August 2024) and continue to provide adequate buffer against short-term shocks in the foreign exchange market.

*Figure 20**: Foreign Exchange Reserves (USD Million)***



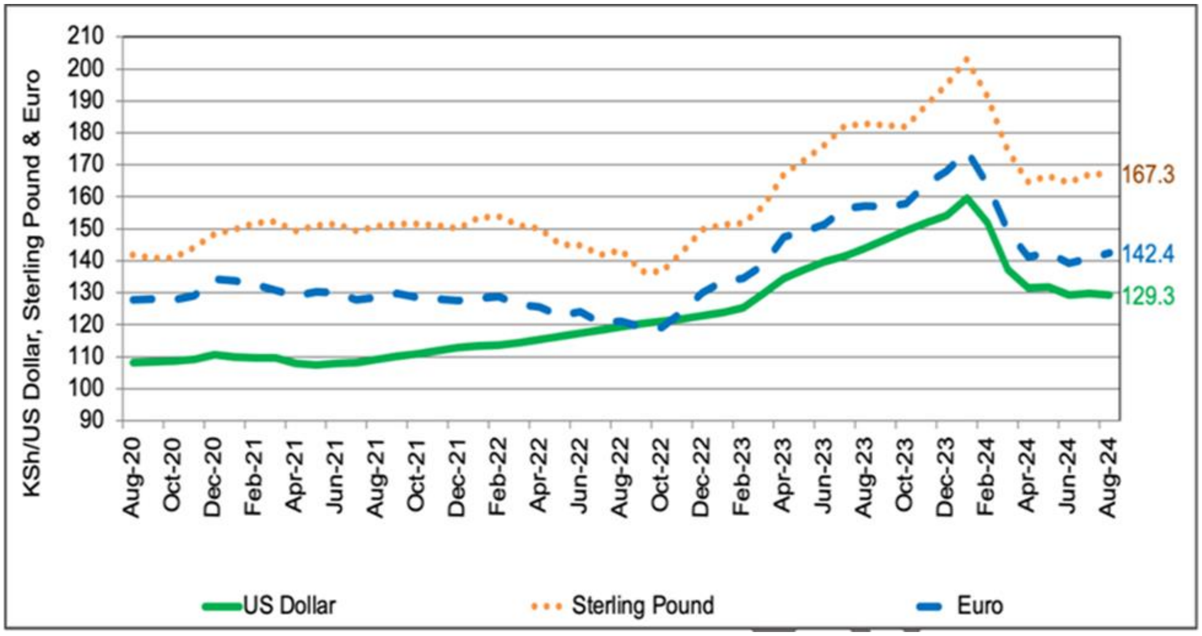
Source of Data: Central Bank of Kenya

Exchange Rate Developments

85. The foreign exchange market remained stable in the first half of 2024 despite increased global uncertainties, effects of a stronger U.S. Dollar and geopolitical tensions in the Middle East. The Kenya Shilling exchange rate was weaker at the turn of the year but strengthened against the U.S. Dollar from mid-February 2024 through August 2024. It strengthened by 10.15 per cent, 8.55 per cent and 9.55 per cent against the US Dollar, Sterling Pound, and the Euro, respectively in August 2024 compared to a similar period in 2023. It exchanged at an average of Kshs. 129.32 per US dollar in August 2024 compared with Kshs. 143.93 per US dollar in August 2023. Similarly, the Kenya Shilling underperformed in all EAC regional currencies over the period under consideration. The foreign exchange market was mainly supported by inflows from agricultural exports, remittances and portfolio investors while demand was driven by pickup in economic activities specifically in the manufacturing, wholesale, and retail sectors

(Figure 21).

*Figure 21**: Kenya Shillings Exchange Rate***

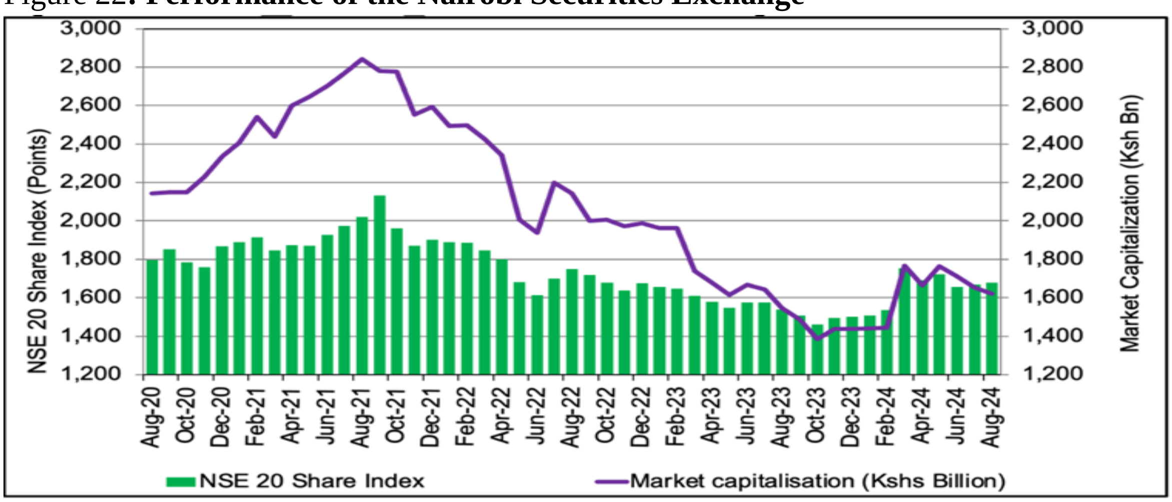


Source of Data: Central Bank of Kenya

Capital Markets Developments

Economic recovery, appreciation of the Kenya Shilling against major international currencies and macroeconomic stability have created confidence and triggered inflows of foreign direct investment and attracted investors to the Nairobi Securities Exchange. The NSE Share Index improved to 1,678 points in August 2024 compared to 1,540 points in August 2023 while market capitalization also improved to Kshs. 1,620 billion from Kshs. 1,545 billion over the same period **(Figure 22).**

Figure 22**: Performance of the Nairobi Securities Exchange**



B. Kenya's Macroeconomic Outlook

86. Kenya's economic performance is projected to remain stable over the medium term **(Table 28).** Growth is expected to moderate from 5.6 percent in 2023 to a forecast of 5.2 percent in 2024 and 5.4 percent in 2025. The growth in 2024 and 2025 will benefit from the enhanced agricultural productivity and a resilient services sector. However, increased uncertainties in both the external and domestic environments, such as the escalation of geopolitical tensions and potential disruptions in supply chain networks, could negatively impact commodity markets and slow down this potential growth.

87. On the demand side, aggregate domestic demand is expected to remain resilient even as public sector consolidates with the private sector playing a stronger role in Kenya's medium-term recovery. Bumper agricultural harvests, moderate inflation, a recovery in employment, and modest growth of credit to the private sector will support growth in private consumption. Moreover, remittance inflows to Kenya are projected to remain resilient, providing further support to household incomes. Private consumption is expected to complement moderate government consumption in the context of fiscal consolidation.

88. Private investment will be supported by measures aimed at improving competitiveness, inclusivity, market efficiency, positive business sentiment, access to the international market, and projected FDI inflows. These sectors include Agriculture, Roads and Transport, Urban Development and Housing, Energy, Water, Information, Communication Technologies (ICT), and Health. The PPPs are also expected to partly fill the investment financing gap in the wake of ongoing fiscal consolidation efforts which would reduce government domestic borrowing and lower yields on government securities.

89. Government consumption and investments are expected to slow down in 2024 and 2025 due to the ongoing growth friendly fiscal consolidation efforts. However, the development will be complemented with private sector investments in commercially viable development projects. Growth over the medium term will also be driven by sustained Government investments in investments in the nine priority value chains (Leather, Cotton, Dairy, Edible Oils, Tea, Rice, Blue economy, Natural Resources (including Minerals and Forestry), and Building Materials). Government interventions towards climate change adaptation and mitigation measures that include rehabilitation of wetlands and reforestation are expected to support growth over the medium term.

90. Kenya's external position is expected to remain supportive of macroeconomic stability. Overall, the current account deficit is expected to be stable in the medium term. Exports are expected to recover, both from improvements in the global and regional trade outlook, and domestic conditions. Imports are expected to grow as domestic demand recovers, particularly because of raw materials, fuels, and intermediate goods, consistent with investment growth and stability in the foreign exchange market.

Monetary Policy Management

91. The monetary policy stance over the medium term will aim at achieving and maintaining overall inflation within the target range of 5±2.5 percent while maintaining a competitive exchange rate and stable interest rates. The flexible margin of 2.5 percent on either side of the inflation target is to cater for effects of external and domestic shocks and recurrence of extreme weather events that not only affect economic activities but also pose major fiscal

risk. Maintaining the inflation rate at this level will help preserve macroeconomic stability and reduce undesirable fluctuations in economic performance.

*Table 28****: Kenya's Macroeconomic Indicators and Projections***

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
	Act	Act	Act	Act.	Est.	Suppl. 1 Budget Estimates	Proj.	Proj.	Proj.	Proj.
annual percentage change, unless otherwise indicated										
National Account and Prices										
Real GDP	-0.3	7.6	4.9	5.6	5.2	5.4	5.4	5.4	5.4	5.4
Primary Sector	4.7	0.5	-0.8	5.6	4.5	3.5	3.8	3.7	3.8	3.9
- of which: Agricuture	4.6	-0.4	-1.5	6.5	5.1	4.0	3.9	3.8	3.9	4.0
SecondarySector	3.2	6.8	3.5	2.5	1.9	2.7	2.8	3.0	3.1	3.3
Services Sector	-1.8	9.6	6.6	6.8	6.3	6.6	6.9	6.9	6.8	6.7
GDP deflator	4.9	4.3	7.0	6.1	5.1	5.4	4.6	4.6	5.1	5.0
CPI Index (eop)	5.6	5.7	9.1	6.6	5.1	5.0	5.0	5.0	5.0	5.0
CPI Index (avg)	5.3	6.1	7.6	7.7	5.1	5.0	5.0	5.0	5.0	5.0
Terms of trade (-deterioration)	-5.3	-2.2	0.7	-3.3	1.7	2.4	2.0	3.0	3.4	3.9
Money and Credit (end of period)										
Net domestic assets	15.9	15.2	7.5	5.6	10.4	9.3	9.3	9.8	9.3	9.9
Net domestic credit to the Government	26.7	18.9	10.3	6.3	5.4	5.8	5.5	4.8	4.0	6.3
Credit to the rest of the economy	10.1	12.2	7.8	5.7	10.0	12.3	12.0	11.7	10.5	13.2
Broad Money, M3 (percent change)	6.9	10.5	9.5	9.2	11.3	10.5	10.5	10.7	10.7	10.7
Reserve money (percent change)	10.5	4.0	6.0	8.5	5.2	10.4	10.4	10.6	10.6	10.6
in percentage of GDP, unless otherwise indicated										
Investment and Saving										
Consumption	**88.9**	**87.6**	**87.9**	**88.9**	**92.7**	**90.7**	**90.1**	**89.7**	**89.6**	**88.2**
Central Government	12.5	12.1	12.2	11.9	13.0	12.0	11.7	11.6	11.4	11.1
Private	75.4	74.6	74.9	76.2	79.0	78.1	77.8	77.6	77.7	76.7
Gross Fixed Capital Investment	**19.7**	**20.4**	**19.1**	**16.4**	**16.9**	**16.0**	**16.4**	**16.3**	**16.4**	**16.3**
Central Government	6.5	5.6	4.8	4.3	4.2	4.1	4.3	4.4	4.4	4.4
Private	13.2	14.8	14.3	12.0	12.7	11.9	12.1	11.9	11.9	11.9
Gross National Saving	**14.5**	**16.7**	**14.0**	**11.2**	**12.9**	**12.3**	**12.5**	**12.4**	**12.6**	**12.4**
Central Government	-3.3	-4.4	-4.1	-3.0	-4.7	-3.6	-3.1	-2.6	-2.2	-2.0
Private	17.7	21.1	18.1	14.3	17.7	15.9	15.6	15.0	14.8	14.4
Exports value, goods and services	9.6	10.8	12.2	11.7	11.1	10.7	10.5	10.3	9.7	10.0
Imports value, goods and services	17.6	20.1	21.5	20.4	18.8	17.9	17.4	16.8	16.1	14.9
Current Account Balance	-5.2	-3.6	-5.0	-5.1	-4.0	-3.7	-3.9	-3.9	-3.8	-3.9
Gross reserves in months of next yr's imports	4.5	4.6	4.3	3.6	3.9	4.0	4.0	4.0	4.2	4.0
Gross reserves in months of this yr's imports	5.6	5.2	3.9	4.0	4.3	4.3	4.3	4.3	4.3	4.3
Central Government Budget										
Total revenue	16.5	16.0	17.2	16.5	16.8	16.9	17.1	17.2	17.5	17.7
Total Expenditure and Net Lending	24.4	24.6	23.7	22.5	22.4	21.5	20.8	20.7	20.6	20.4
Overall Fiscal Balance excl. Grants	-7.9	-8.6	-6.5	-6.1	-5.6	-4.5	-3.7	-3.5	-3.1	-2.7
Overall Fiscal Balance, incl. Grants	-7.7	-8.3	-6.2	-5.9	-5.5	-4.3	-3.5	-3.3	-2.8	-2.4
Overall Fiscal Balance, incl. Grants, Cash Basis	-7.6	-8.3	-6.2	-5.6	-5.2	-4.3	-3.5	-3.3	-2.8	-2.4
Primary Budget Balance	-3.4	-3.9	-1.6	-0.8	0.0	1.3	2.0	1.9	2.2	2.7
Public debt										
Nominal Central Government Debt (eop), Gross	68.4	67.6	71.9	65.6	62.8	60.2	57.8	55.0	52.1	49.3
Nominal Debt (eop), Net of Deposits	63.4	64.4	68.5	62.3	59.8	57.5	55.4	52.8	50.2	47.5
Domestic (Gross)	32.8	33.9	33.8	33.6	32.3	31.8	31.2	30.4	29.1	27.7
Domestic (Net)	27.9	30.7	30.4	30.3	29.3	29.1	28.9	28.2	27.2	25.9
External	35.5	33.7	38.1	32.0	30.5	28.4	26.5	24.6	23.0	21.6
Memorandum Items:										
Nominal GDP (in Ksh Billion)	10,715	12,028	13,490	15,109	17,103	18,993	20,950	23,150	25,643	28,389
Nominal GDP (in US$ Million)	100,658	109,697	114,450	108,037	128,538	147,161	161,394	179,494	198,565	219,561

Source: The National Treasury

Risks to the economic outlook

92. Kenya's growth outlook portrays a stable macroeconomic environment in the medium term. However, there are downside risks to this macroeconomic outlook emanating from domestic as well as external sources.

93. External risks include further escalation of geopolitical tensions – particularly the wars in the Middle East and Ukraine; potential worsening of supply disruptions due to the shipping crisis in the Red Sea and Suez Canal, which could result in higher import and production costs; and uncertainty about the evolution of international oil prices. Internally, extreme weather (drought or floods) could weaken agricultural output, lead to destruction of capital, increase food insecurity and lead to a surge in cases of water-borne diseases.

94. Lower than anticipated global economic growth and particularly in major exports destination could reduce Kenya's exports, tourism receipts, and remittances growth, while increase in global fuel prices could increase Kenya's imports bill. Tight global financial conditions arising from lower-than-expected return of global inflation to target levels could aggravate Kenya's vulnerabilities towards meeting external financing requirements. However, the government's commitment to fiscal consolidation and prioritizing concessional borrowing is expected to mitigate this risk.

95. The upside risk to the domestic economy relate to fast-tracked early normalization in global financing conditions and lower international fuel and food prices would strengthen Kenya's external balances. Faster than projected rebound in economic activities that would result in higher Government revenues providing fiscal space that would support fiscal consolidation. Continued coordination between monetary and fiscal policies are expected to result in a stable macroeconomic condition which is a necessary condition for investment and savings thereby promoting economic growth.

96. The Government continues to monitor the domestic and external environment and will take appropriate policy measures to safeguard the economy against the adverse effects of the risks if they were to materialize.

IV. RESOURCE ALLOCATION FRAMEWORK

A. Implementation of the FY 2024/25 Budget

97. Budget implementation during the first two months of FY 2024/25 has been slow due to the proposed reduction of the County Governments allocation from Kshs. 400.11 billion allocated under DORA, 2024 to Kshs. 380.0 billion occasioned by the withdrawal of Finance Bill 2024 of the National Government. The proposed cuts will cripple the operations of the County Government and provision of critical services such as health to Mwananchi.

98. Total revenues for the FY 2024/25 are projected at Kshs. 15.58 billion own source revenue projected at Kshs. 2.25 billion representing 14 percent of the total revenue. Total expenditure is projected at Kshs. 15.58 billion with recurrent expenditure projected at Kshs. 10.62 billion (68 percent of total county budget), development expenditure are projected at Kshs. 4.96 billion (32 percent of total county budget) and an allocation of Kshs. 0.01 billion (0.64 percent of the total budget) to Contingency Fund. Transfer to other Government agencies (County assembly) is projected at Kshs. 1.35 billion (8.6 percent of total county budget).

99. Total revenues amounted to Kshs. 1.93 billion (12.4 percent of total budget) in August 2024 comprising of July exchequer release of Kshs.944.52 million, a total of Kshs. 888.95 million as Equitable Share Balance Brought forward from FY 2023/24 and own source revenue of Kshs. 98.97 against the target of Kshs. 1.29 billion implying a performance rate of 149.8 percent. Total expenditure for August 2024 was Kshs. 1.93 billion and was equal to the total revenues received. There are expenditure pressures arising from FY 2023/24 carryovers amounting to Kshs. 1.15 billion which may necessitate revision of the budget to cater for emerging expenditure pressures and revision of the County Allocation of Revenue Act. The County Government has, however, affirmed its strong commitment to contain expenditure and revenue recovery measures put in place. The fiscal deficit inclusive of grants is projected to decline and this will reduce the pending bills in the CDAs.

100. To ensure seamless implementation of the FY 2024/25 budget, the County Treasury has embarked expenditure rationalization by focusing on implementation of ward-based projects and containing of procurement of other departmental projects and noncore items. This is aimed at achieving budget cuts across all departments in Supplementary I once the Senate approves revised CARA 2024. The fiscal projections for the 2024 CBROP have been revised from those of the CFSP 2024 estimates taking into account the fiscal outcome of the FY 2023/2024 and the impact of the withdrawal of the Finance Bill 2024 at the National Level.

B. Fiscal Policy for FY 2025/26 and Medium-Term Budget

101. The Medium-Term Fiscal Framework supporting the budget will be anchored on the following assumptions:

a **Revenue and Tax Reforms:** Revenue performance will be underpinned by the ongoing reforms in revenue administration reforms, which will be geared towards tax base expansion, strengthening compliance and enforcement functions. The tax base expansion programmes will be implemented through enhancing compliance from the informal sector, simplifying tax processes, enhancing taxpayer education, and strategic collaboration and partnerships for revenue mobilization. The compliance and enforcement function aims to ensure a holistic approach through centralized command

and timely utilization of smart intelligence, which will be paramount in enhancing tax compliance and curbing corruption, fraud, and tax evasion. The local revenue has been decentralized, from Finance and Economic Planning to the relevant CDAs and collectors of revenue appointed by the receiver of revenue.

b **Expenditure Rationalization**: The Government will continue to restrict growth in recurrent spending and double its effort in domestic resource mobilization. The Government has also been cutting down on non-priority expenditures such as hospitality, training, travel and freezing of employment in non-priority sectors in order to manage the public wage bill and therefore the cash flow ceilings will continue to apply.

c **Management of pending bills, commitments, and statutory deductions**: All entities are advised to provide a clear disclosure of pending bills, commitments and statutory deductions in arrears while preparing their budget estimates and prioritize them as first charge. County Treasury will continue to enforce compliance on this matter in line with section 105 of PFM Act 2015 on powers of County Treasury.

d **Deficit Financing:** Given the commitment to contain expenditures and revenue recovery measures put in place, fiscal deficit inclusive of grants is projected to decline and this will reduce the pending bills in the CDAs.

102. On the other hand, Government will sustain measures to improve efficiency in public spending and reduce non-essential expenditures. This will include the implementation of austerity measures aimed at reducing Government recurrent expenditure. Further, to reduce development expenditure, Government will scale up the use of Public Private Partnerships framework for commercially viable projects while considering the contingent liabilities that come under this framework and review the portfolio of projects including those externally funded with a view to restructuring and re-aligning them with BETA. In addition, Government will roll out an end to-end e-procurement system whose aim is to maximize value for money and increase transparency in procurement.

103. To further strengthen management of public resources, the Government is in the process of transitioning from cash to accrual basis to improve cash management and enhance financial and fiscal reporting. The accrual accounting will enable the Government to account for all assets and liabilities including all Government assets.

104. The Government will also entrench the adopted Zero-Based Budgeting approach in preparing the FY 2025/26 and future budgets. The costing tool has been developed by the National treasury and integrated in the IFMIS budgeting module to support standardized costing in estimating the budget baseline and check consistency with the latest expenditure ceiling to give credible base for preparation of budget estimates. The tool automatically calculates total sub-item cost per financial year, including the verified pending bills, and then sums all sub-items of a vote to the calculated baseline expenditure of the vote for each financial year (for recurrent and development expenditure).

Fiscal Projections

105. In FY 2025/26 total revenue including Appropriation-in-Aid (A-i-A) is projected at Kshs. 15.86 billion. Of this, own Source revenue is projected at Kshs. 2.36 billion (14.94 percent of the total revenue). This revenue performance will be underpinned by the on-going reforms in policy and revenue administration. The additional allocation to the County from

the National Government is projected at Kshs. 0.68 billion (4.35 percent) and Development partners at Kshs. 1.30 billion representing 8.21 percent of the total revenues.

106. The overall expenditure and net lending is projected at Kshs. 15.86 billion comprising: recurrent expenditure of Kshs. 10.85 billion (68 percent of total budget); development expenditure of Kshs. 5.01 billion (32 percent of total budget); transfer to other entities (County Assembly) of Kshs. 1.390 billion and Contingency Fund of Kshs. 0.11 billion, respectively.

107. The County fiscal projections provide comparisons between the updated projections in the CBROP 2024 and the CFSP 2025 for the financial year 2025/26 and in the medium term. The deviations, in the revision of revenues and expenditures are due to the base effect on revenue forecast and macroeconomic assumptions contained in this CBROP, which will be firmed up in the context of the CFSP 2025. The County Government will not deviate from the fiscal responsibility principles but will make appropriate modifications to the financial objectives contained in the latest CFSP to reflect the changed circumstances. **(Table 29)**

Table 29: ***Fiscal projections***

ITEM	FY 2022/23	2023/24		2024/25		2025/26		2026/27		2027/28		2028/29
	Actual	Supp II	Actual	Approved Budget	CBROP 24	CFSP24	CBROP 24	CFSP 24	CBROP 24	CFSP24	CBROP24	CBROP24
Total Expenditure and Net lending	12,752,901,294	15,243,651,077	11,944,358,133	15,589,447,702	15,589,447,702	15,861,270,059	15,861,270,059	16,654,333,562	16,654,333,562	17,487,050,240	17,487,050,240	18,361,402,752
Total departmental Expenses	9,932,380,751	9,959,343,755	8,847,399,944	10,621,087,033	10,621,087,033	10,855,284,061	10,855,284,061	11,398,048,264	11,398,048,264	11,967,950,677	11,967,950,677	12,566,348,211
Departmental Recurrent	4,411,652,225	3,589,678,408	2,945,160,873	3,789,036,014	3,789,036,014	4,023,233,042	4,023,233,042	4,224,394,694	4,224,394,694	4,435,614,429	4,435,614,429	4,657,395,150
Personnel emoluments	5,520,728,526	6,369,665,347	**5,920,825,517**	6,832,051,019	6,832,051,019	6,832,051,019	6,832,051,019	7,173,653,570	7,173,653,570	7,532,336,248	7,532,336,248	7,908,953,061
Personnel as a% of total revenues	**40**	**42%**	**50%**	**44%**	**44%**	**43%**	**43%**	**43%**	**43%**	**43%**	**43%**	**43%**
Development	2,820,520,543	5,284,307,323	3,115,544,635	4,968,360,669	4,968,360,669	5,005,985,999	5,005,985,999	5,256,285,299	5,256,285,299	5,519,099,563	5,519,099,563	5,795,054,542
Development as % of departmental Expenditures	**22**	**35%**	**26%**	**32%**	**34**	36	36	37	37	39	39	41
County Allocations						0	0	0	0	0	0	0
Equitable Share b/f	867,288,525	275,350,297	275,350,297	0	0	0	0	0	0	0	0	0
Equitable Share	10,659,435,192	11,111,983,608	10,223,024,920	11,543,041,769	11,543,041,769	11,500,469,484	11,500,469,484	12,075,492,958	12,075,492,958	12,679,267,606	12,679,267,606	13,313,230,986
Retention b/f	284,656,453	150,000,000	150,000,000	0	0	0	0	0	0	0	0	0

ITEM	FY 2022/23 Actual	2023/24 Supp II	Actual	2024/25 Approved Budget	CBROP 24	2025/26 CFSP24	CBROP 24	2026/27 CFSP 24	CBROP 24	2027/28 CFSP24	CBROP24	2028/29 CBROP24
Conditional grants NG	113,228,200	596,742,635	62,500,000	487,904,999	487,904,999	689,454,999	689,454,999	723,927,749	723,927,749	760,124,136	760,124,136	798,130,343
Conditional grants Development partners	620,558,800	866,277,735	755,857,439	1,301,608,119	1,301,608,119	1,301,608,119	1,301,608,119	1,366,688,525	1,366,688,525	1,435,022,951	1,435,022,951	1,506,774,099
Funds	-	213,023,948	56,398,071	0	0	0	0	0	0	0	0	0
AIA	797,606,548	1,162,071,383	608,462,813	1,063,647,395	1,063,647,395	1,116,829,765	1,116,829,765	1,172,671,253	1,172,671,253	1,231,304,816	1,231,304,816	1,292,870,056
Local revenue	379,716,358	868,201,471	443,505,728	1,193,245,421	1,193,245,421	1,252,907,692	1,252,907,692	1,315,553,077	1,315,553,077	1,381,330,731	1,381,330,731	1,450,397,267
Total Revenue	**13,722,490,076**	**15,243,651,077**	**12,575,099,268**	**15,589,447,703**	**15,589,447,703**	**15,861,270,059**	**15,861,270,059**	**16,654,333,562**	**16,654,333,562**	**17,487,050,240**	**17,487,050,240**	**18,361,402,752**

Medium-Term Fiscal Projections

108. The medium-term fiscal projections in the 2024 BROP have been revised from those of the 2024 County Fiscal Strategy Paper estimates taking into account the fiscal outcome of the FY 2023/24 and the impact of the withdrawal of the Finance Bill, 2024. Over the medium term, the total revenue including A-i-A is projected to rise from Kshs. 15.58 billion in FY 2024/25 to Kshs.15.86 billion in FY 2025/26 and further to Kshs. 16.65 billion in FY 2026/27. Of the total revenue, Own Source revenue is projected to rise from Kshs. 2.03 billion in FY 2024/25 to Kshs. 2.36 billion in FY 2025/26 and further to Kshs. 2.48 billion.

109. In line with the fiscal consolidation plan, The County Government will continue with its revenue mobilization and expenditure prioritization policy geared towards economic recovery. This will support sustained, rapid and inclusive economic growth, safeguard livelihoods and continue the fiscal consolidation programme, thus creating fiscal space for the implementation of the priority programmes in the medium term. This will curtail growth in expenditures to ensure it attains its fiscal consolidation path over the medium term and strengthen management of public debt to minimize cost and risks of the portfolio. **(Table 30, Annex Table 1 and 2).**

*Table 30:**Fiscal projections FY 2024-25 and the medium term***

No	Revenue Stream	Actual Amount Received FY 2022/23	Actual Amount Received FY 2023/24	FY 2024/25		FY 2025/26		FY 2026/27		FY 2027/28	
				Budget Estimates	Adjusted Budget	CFSP 2024	CBROP 2024	CFSP 2025	CBROP 2025	CFSP 2026	CBROP 2026
1	**Total Equitable share**	**11,811,380,170**	**10,648,375,217**	**11,543,041,769**	**11,543,041,769**	**11,500,469,484**	**11,500,469,484**	**12,075,492,958**	**14,030,639,414**	**14,732,171,385**	**15,468,779,954**
	Exchequer	10,659,435,192	10,223,024,920	11,543,041,769	11,543,041,769	11,500,469,484	11,500,469,484	**12,075,492,958**	14,030,639,414	14,732,171,385	15,468,779,954
	Equitable share B/f	867,288,525	275,350,297	-	-	-	0	**0**	-	-	-
	Retention Brought forward	284,656,453	150,000,000	-	-	-	0	**0**	-	-	-
2	**Local generated Revenue**	**379,716,358**	**443,505,728**	**1,193,245,421**	**1,193,245,421**	**1,252,907,692**	**1,252,907,692**	**1,315,553,077**	**1,450,397,267**	**1,522,917,130**	**1,599,062,987**
	Land Rates	24,934,080	26,895,628	47,500,495	47,500,495	49,875,520	49,875,520	**52,369,296**	57,737,149	60,624,006	63,655,206
	Alcoholic Drinks Licenses	7,269,900	8,347,400	9,595,132	9,595,132	10,074,889	10,074,889	**10,578,633**	11,662,943	12,246,090	12,858,395
	Single Business Permits	74,418,765	89,605,670	148,987,640	148,987,640	156,437,022	156,437,022	**164,258,873**	181,095,408	190,150,178	199,657,687
	Application Fees	4,530,000	6,273,400	9,926,130	9,926,130	10,422,437	10,422,437	**10,943,559**	12,065,273	12,668,537	13,301,964
	Renewal fees	7,158,783	8,759,500	14,357,014	14,357,014	15,074,865	15,074,865	**15,828,608**	17,451,040	18,323,592	19,239,772
	Conservancy Fees	12,524,940	15,646,448	25,056,506	25,056,506	26,309,331	26,309,331	**27,624,798**	30,456,340	31,979,157	33,578,114
	Fire Fighting	20,644,050	25,012,765	40,520,103	40,520,103	42,546,108	42,546,108	**44,673,413**	49,252,438	51,715,060	54,300,813
	Advertisement Fees	23,429,345	26,793,272	42,967,742	42,967,742	45,116,129	45,116,129	**47,371,935**	52,227,559	54,838,937	57,580,884
	Food HygIene Licenses	3,367,390	3,925,950	8,298,352	8,298,352	8,713,270	8,713,270	**9,148,934**	10,086,699	10,591,034	11,120,585
	Change of User Fees	14,200	70,530			-	0	**0**	-	-	-

No	Revenue Stream	Actual Amount Received FY 2022/23	Actual Amount Received FY 2023/24	FY 2024/25		FY 2025/26		FY 2026/27		FY 2027/28	
				Budget Estimates	Adjusted Budget	**CFSP 2024**	**CBROP 2024**	**CFSP 2025**	**CBROP 2025**	**CFSP 2026**	**CBROP 2026**
	Car Parking Fees	7,961,599	13,032,610	18,128,873	18,128,873	19,035,317	19,035,317	**19,987,083**	22,035,758	23,137,546	24,294,424
	Bodaboda Parking Fees	2,236,100	3,250,000	9,721,785	9,721,785	10,207,874	10,207,874	**10,718,268**	11,816,890	12,407,735	13,028,122
	Burial Fees	52,500	84,500			-	0	**0**	-	-	-
	House Rent	8,740,100	8,847,000	20,357,748	20,357,748	21,375,635	21,375,635	**22,444,417**	24,744,970	25,982,218	27,281,329
	Stadium Hire	31,000	40,000			-	0	**0**	-	-	-
	Plan Approval	8,263,361	8,086,406	22,370,609	22,370,609	23,489,139	23,489,139	**24,663,596**	27,191,615	28,551,196	29,978,756
	Inspection Fee	1,524,040	1,636,151	4,852,248	4,852,248	5,094,860	5,094,860	**5,349,603**	5,897,938	6,192,835	6,502,476
	Occupational Permits	-	258,000	849,150	849,150	891,608	891,608	**936,188**	1,032,147	1,083,754	1,137,942
	Ground Fees	2,700,684	4,131,235	6,238,418	6,238,418	6,550,339	6,550,339	**6,877,856**	7,582,836	7,961,978	8,360,077
	Market Fees	26,556,030	36,158,420	76,860,706	76,860,706	80,703,741	80,703,741	**84,738,928**	93,424,669	98,095,902	103,000,697
	Enclosed Bus Park Fee	60,145,319	61,018,650	73,666,765	73,666,765	77,350,103	77,350,103	**81,217,608**	89,542,413	94,019,534	98,720,511
	Slaughter house Fees	2,943,790	3,258,750	6,922,233	6,922,233	7,268,345	7,268,345	**7,631,762**	8,414,017	8,834,718	9,276,454
	Plot Transfer	210,000	111,000			-	0	**0**	-	-	-
	Change of Business Name	23,000	21,000			-	0	**0**	-	-	-
	Impound Charges	293,400	394,300			-	0	**0**	-	-	-
	Cess	53,460,955	26,008,861	56,984,994	56,984,994	59,834,244	59,834,244	**62,825,956**	69,265,616	72,728,897	76,365,342
	consolidated AIA	-	18,883,930	55,701,471	55,701,471	58,486,545	58,486,545	**61,410,872**	67,705,486	71,090,760	74,645,298
	Market Stalls Rent	1,807,700	2,400,072	2,628,063	2,628,063	2,759,466	2,759,466	**2,897,439**	3,194,427	3,354,148	3,521,856
	Stock Sales	8,753,040	6,150,060	14,645,049	14,645,049	15,377,301	15,377,301	**16,146,166**	17,801,149	18,691,206	19,625,766
	Sale of Fertilizer	-		112,500,000	112,500,000	118,125,000	118,125,000	**124,031,250**	136,744,453	143,581,676	150,760,760
	Other Revenue sources	15,225,795	16,452,718			-	0	**0**	-	-	-
	Cess Received in kind		21,615,333			-	0	**0**	-	-	-
	Weights and Measures			1,020,233	1,020,233	1,071,245	1,071,245	**1,124,807**	1,240,100	1,302,105	1,367,210
	Imprest recovery		336,169	1,132,200	1,132,200	1,188,810	1,188,810	**1,248,251**	1,376,196	1,445,006	1,517,256
	Physical Planning fees			388,722	388,722	408,158	408,158	**428,566**	472,494	496,119	520,925
	Change of User Fees			112,088	112,088	117,692	117,692	**123,577**	136,244	143,056	150,209
	Consent to charge			325,083	325,083	341,337	341,337	**358,404**	395,140	414,897	435,642
	Survey fees			908,389	908,389	953,808	953,808	**1,001,498**	1,104,153	1,159,360	1,217,328
	Audit fees			1,196,760	1,196,760	1,256,598	1,256,598	**1,319,428**	1,454,669	1,527,403	1,603,773
	Payroll product			317,420	317,420	333,291	333,291	**349,956**	385,826	405,117	425,373
	Fisheries			13,207,485	13,207,485	13,867,859	13,867,859	**14,561,252**	16,053,781	16,856,470	17,699,293

No	Revenue Stream	Actual Amount Received FY 2022/23	Actual Amount Received FY 2023/24	FY 2024/25		FY 2025/26		FY 2026/27		FY 2027/28	
				Budget Estimates	Adjusted Budget	**CFSP 2024**	**CBROP 2024**	**CFSP 2025**	**CBROP 2025**	**CFSP 2026**	**CBROP 2026**
	30% ATC Mabanga			1,090,199	1,090,199	1,144,709	1,144,709	**1,201,944**	1,325,144	1,391,401	1,460,971
	Salary Recovery			4,088,940	4,088,940	4,293,387	4,293,387	**4,508,056**	4,970,132	5,218,639	5,479,571
	Hire of Machinery			7,983,525	7,983,525	8,382,701	8,382,701	**8,801,836**	9,704,025	10,189,226	10,698,687
	Penalties			6,793,200	6,793,200	7,132,860	7,132,860	**7,489,503**	8,257,177	8,670,036	9,103,538
	Physical Planning fees			388,722	388,722	408,158	408,158	**428,566**	472,494	496,119	520,925
	Change of User fees			112,088	112,088	117,692	117,692	**123,577**	136,244	143,056	150,209
	SALE OF FERTILIZER			112,500,000	112,500,000	118,125,000	118,125,000	**124,031,250**	136,744,453	143,581,676	150,760,760
	Consolidated AIA			55,701,471	55,701,471	58,486,545	58,486,545	**61,410,872**	67,705,486	71,090,760	74,645,298
	Other Revenue sources	12,240,687		-	-	-	0	**0**	-	-	-
3	**Aids in Appropriation**	**775,882,124**	**608,462,813**	**1,063,647,395**	**1,063,647,395**	**1,116,829,765**	**1,116,829,765**	**1,172,671,253**	**1,292,870,056**	**1,357,513,559**	**1,425,389,237**
	Agriculture, livestock, fisheries, and co-op development	30,103,077	719,897		-	-	0	**0**	-	-	-
	Tourism, Forestry, environment and natural resource and water	94,600	-		-	-	0	**0**	-	-	-
	Roads and Public Works	-	-		-	-	0	**0**	-	-	-
	Education, Science and ICT	-	9,133,220		-	-	0	**0**	-	-	-
	Health and Sanitation.	745,684,447	598,609,696	1,063,647,395	1,063,647,395	1,116,829,765	1,116,829,765	**1,172,671,253**	1,292,870,056	1,357,513,559	1,425,389,237
	Lands, Urban and Physical Planning				-	-	0	**0**	-	-	-
	Public Administration	-	-		-	-	0	**0**	-	-	-
	County Secretary	-	-		-	-	0	**0**	-	-	-
4	**Conditional grants - Development Partners**	**593,838,142**	**755,857,439**	**1,301,608,119**	**1,301,608,119**	**1,301,608,119**	**1,301,608,119**	**1,301,608,119**	**1,301,608,119**	**1,301,608,119**	**1,301,608,119**
	Universal Health care Project	-	-	-	-	-	0	**0**	-	-	-
	DANIDA	38,461,876	44,832,806	13,698,750	13,698,750	13,698,750	13,698,750	13,698,750	13,698,750	13,698,750	13,698,750
	ASDSP II	9,615,952	1,593,849	-	-	-	0	**0**	-	-	-
	Kenya Devolution support programme-R	52,805,780	12,792,823	37,500,000	37,500,000	37,500,000	37,500,000	37,500,000	37,500,000	37,500,000	37,500,000
	NARIGP	369,652,613	66,411,039	-	-	-	0	**0**	-	-	-
	Compensation user fee foregone	-	-	-	-	-	0	**0**	-	-	-
	UNICEF	1,571,000	1,571,000	1,571,000	1,571,000	1,571,000	1,571,000	1,571,000	1,571,000	1,571,000	1,571,000
	Urban Support programme development	56,340,254	-	100,434,139	100,434,139	100,434,139	100,434,139	100,434,139	100,434,139	100,434,139	100,434,139

No	Revenue Stream	Actual Amount Received FY 2022/23	Actual Amount Received FY 2023/24	FY 2024/25		FY 2025/26		FY 2026/27		FY 2027/28	
				Budget Estimates	Adjusted Budget	**CFSP 2024**	**CBROP 2024**	**CFSP 2025**	**CBROP 2025**	**CFSP 2026**	**CBROP 2026**
	FLLOCA - Water	22,000,000	11,110,884	11,000,000	11,000,000	11,000,000	11,000,000	11,000,000	11,000,000	11,000,000	11,000,000
	Climate change grant		320,781,944	153,488,888	153,488,888	153,488,888	153,488,888	153,488,888	153,488,888	153,488,888	153,488,888
	Covid 19 Grant	9,856,193	-			-	0	**0**	-	-	-
	Urban Support programme Recurrent	3,534,474	-	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000
	III) KISP II (Kenya Informal Settlement Improvement Project)	30,000,000	70,000,000	297,400,190	297,400,190	297,400,190	297,400,190	297,400,190	297,400,190	297,400,190	297,400,190
	KOICA			500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000
	NAVCDP		195,112,952	151,515,152	151,515,152	151,515,152	151,515,152	151,515,152	151,515,152	151,515,152	151,515,152
5	**Conditional grants - National Government**	**113,228,200**	**62,500,000**	**487,904,999**	**487,904,999**	**689,454,999**	**689,454,999**	**689,454,999**	**689,454,999**	**689,454,999**	**689,454,999**
	SHIF Reimbursement			105,600,000	105,600,000	105,600,000	105,600,000	105,600,000	105,600,000	105,600,000	105,600,000
	UNFPA			7,400,000	7,400,000	7,400,000	7,400,000	7,400,000	7,400,000	7,400,000	7,400,000
	Community Health Promoters			107,400,000	107,400,000	107,400,000	107,400,000	107,400,000	107,400,000	107,400,000	107,400,000
	Leasing of medical equipment	110,000,000	-	-	-	-	0	**0**	-	-	-
	Development for youth Polytechnics	-	-	-	-	-	0	**0**	-	-	-
	Fuel Levy Fund	3,228,200	-	184,554,999	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	45,000,000	-	0	**0**	-	-	-
	KELCLOP		31,650,142			34,500,000	34,500,000	34,500,000	34,500,000	34,500,000	34,500,000
	Aggregated Industrial Park Grant		62,500,000	37,950,000	37,950,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000
	Funds		**56,398,071**			0	0	**0**			
	Trade loan		2,182,340			0	0	**0**			
	Women Fund		-			0	0	**0**			
	Disability		-			0	0	**0**			
	Emergency		54,215,731			0	0	**0**			
	Youth Fund		-			0	0	**0**			
	Total	**13,674,044,994**	**12,575,099,268**	**15,589,447,703**	**15,589,447,703**	**15,861,270,059**	**15,861,270,059**	**16,554,780,406**	**18,764,969,855**	**19,603,665,192**	**20,484,295,296**

C. FY 2025/26 and Medium-Term Budget Framework

110. The FY 2025/26 and the Medium-Term Budget will be anchored on the CIDP III, implementation and sustainability of the Bottom-up Economic Transformation Agenda (BETA).

The Government will continue to implement policy reforms and program interventions to reduce the cost of living and improve livelihoods.

111. The critical focus here is that of ensuring poverty reduction after a series of negative shocks that is the underlying critical factor, while at the same time fostering a sustainable inclusive economic transformation through the Bottom-Up Economic Transformation Agenda. This is meant to reverse the economic recession and ignite economic recovery.

112. This Development Agenda recognizes the importance of managing the cost of living through well-functioning markets to enhance productivity, availability and affordability of goods and services for all citizens. This is geared towards economic turnaround and inclusive growth and aims to increase investments in at least five sectors envisaged to have the largest impact on the economy as well as household welfare. These include: Agricultural Transformation, Micro, Small and Medium Enterprise (MSME), Housing and Settlement, Health Care, Digital Superhighway and Creative Industry.

113. The FY 2024/25 and the Medium-Term Budget will be based on MTP IV and will build on the progress made in the previous financial years. The County Government will continue to address policy, legal, regulatory, and governance issues as a matter of priority to ensure optimal use of resources. To create fiscal space and guarantee appropriate phasing out of expenditure programmes, SWGs will undertake a thorough review of proposed MDAs Budgets for the FY2024/25 and the Medium Term and ensure that Budgets are directed towards improving productivity and achievement of MTP IV objectives.

Criteria for Resource Allocation

114. The County Government is operating under constrained fiscal environment. In view of this, the Zero-Based Budgeting (ZBB) approach has been adopted to guide the prioritization and allocation of the scarce resources to projects and programmes. Under this approach, the budgeting process will focus on allocating limited resources based on programme efficiency and requirement rather than incremental budgeting which is based on history. Consequently, all expenditure on programmes to be included in the FY 2025/26 Budget must be justified afresh for the forthcoming financial year and over the medium term.

115. SWGs are therefore required to re-evaluate all the existing programmes using appropriate costing methodologies while coming up with the preliminary baseline requirements for the existing/planned activities, projects, and programmes to be funded in the FY 2025/26 and Medium Budget. In this regard, the principles of efficiency, effectiveness and economy of public spending shall strictly be enforced by ensuring low-priority expenditures give way to high priority service delivery programmes. SWGs should eliminate wasteful expenditures and pursue priorities which are aimed at safeguarding livelihoods, creating jobs, reviving businesses and economic recovery.

116. The Government will continue to pursue priorities which are aimed at safeguarding livelihoods, creating jobs, reviving businesses and economic recovery. In addition, provision of core services, ensuring equity and minimizing costs through the elimination of duplication and inefficiencies will be prioritized. Realization of these objectives will have implications in the

budget ceilings to be provided in CBROP 2024. The following will serve as the criteria to guide prioritization and final allocation of resources:

i. The programme performance review findings for the ongoing programmes
ii. Linkage of the programme with the objectives of the CIDP 2023 - 2027 and MTP IV.
iii. Completion of on-going projects, stalled projects and payment of verified pending bill;
iv. Degree to which a programme addresses poverty and job creation interventions;
v. Degree to which the programme addresses the core mandate of the CDAs;
vi. The extent to which programmes are addressing all-inclusive growth and development based on sustainability, resiliency, green growth and empowerment;
vii. Programmes that support mitigation and adaptation of climate change;
viii. Cost effectiveness, efficiency and sustainability of the programme;
ix. Immediate response to the requirements of the implementation of the County functions and The Constitution;
x. Requirements for furtherance and implementation of the Constitution.

117. Based on these broad guidelines, each sector is expected to develop and document the criteria for resource allocation within the resource envelope. Further, SWGs shall undertake a reprioritization exercise to take into account the following:

i. Removal of the one-off expenditure for the baseline;
ii. Identify the programmes/projects that are of low priority and come up with savings which should be directed to high priority programmes;
iii. Detailed explanation for rescheduling of projects where it has been done. CDAs should also indicate the savings and financial implications of rescheduling projects and activities; and
iv. The county CDAs whose proposed expenditure and investment programmes are to be financed from the budget of the National Government parent ministry or development partners; and
v. Proposals are accommodated within the respective Sector ceilings.

118. To facilitate the finalization and approval of the 2024 CBROP and other policy documents within the stipulated timelines, MDAs are required to strictly undertake the activities outlined in the Budget Calendar within the set timeframes. The Budget Calendar provided in **Annex Table 3** outlines the timeframes for delivery of policy documents, reports and relevant Bills. The budget baseline will comprise requirements for ongoing policy, new approved new approved policy and verified pending bills.

D. Public Participation and Involvement of Stakeholders

119. As required by the Public Finance Management (PFM) Act, this County Budget Review and Outlook Paper has been shared with various stakeholders and the public for comments

before its finalization. The public participation was held on 10th and 11th October at village level as per the advert on both Daily Nation and Standard newspapers adverts run on 4th October 2024. This brought together Officers from Departments and Agencies of the County Government, the CBEF, Civil Society Organizations and the public at Village units. Specifically, the document was reviewed and finalized after public participation through County Sector working Group engagement.

Table 31: Medium Term Sector Ceilings, FY 2023/24 – FY 2026/27

	DEPARTMENT/AGENCY	Original Budget FY 2023/24	Supp II Budget FY 2023/24	Original Budget FY 2024/25	Projections FY 2025/26	Projections FY 2026/27
1	Agriculture, Livestock, Fisheries and Co-op Development	1,102,548,834	1,223,954,881	1,061,347,822	1,087,881,518	1,142,275,593
2	Tourism, Forestry, Environment and Climate Change	509,738,987	778,717,153	639,755,502	655,749,390	688,536,859
3	Water and Natural Resources	302,640,010	271,247,394	756,403,380	775,313,465	814,079,138
4	Roads and Public works	1,396,626,350	1,246,541,914	1,355,884,291	1,389,781,398	1,459,270,468
5	Education,	1,628,772,340	1,675,682,113	1,631,681,111	1,672,473,139	1,756,096,796
6	Health	3,928,157,505	3,983,005,482	3,261,548,092	3,343,086,794	3,510,241,134
7	Sanitation	16,243,868	17,375,796	11,678,244	11,970,200	12,568,710
	Hospital Facilities			1,169,247,401	1,198,478,586	1,258,402,515
8	Trade	241,012,378	386,974,006	193,136,581	197,964,996	207,863,245
	Trade Loan			30,000,000	30,750,000	32,287,500
	Energy	115,751,401	92,228,816	88,989,356	91,214,090	95,774,794
	Industrialization	208,977,520	357,071,777	104,906,356	107,529,015	112,905,466
9	Land, Urban and Physical Planning	83,469,091	98,056,672	180,165,275	184,669,407	193,902,877
	Housing	147,329,600	183,111,104	479,955,008	491,953,883	516,551,577
	Bungoma Municipality	216,257,800	192,125,073	155,015,897	158,891,294	166,835,859
	Kimilili Municipality	151,439,632	150,700,008	100,678,314	103,195,272	108,355,035
11	Gender, Culture	126,880,908	124,614,300	93,285,018	95,617,143	100,398,001
	Women Fund			5,000,000	5,125,000	5,381,250
	Disability Fund			5,000,000	5,125,000	5,381,250
	Youth and Sports	124,782,899	174,475,401	71,824,586	73,620,201	77,301,211
12	County Assembly	1,154,263,678	1,283,975,880	1,356,950,433	1,390,874,194	1,460,417,904
14	Finance and Planning	1,263,723,407	1,520,256,593	1,295,089,288	1,209,552,685	1,270,030,319
15	County Public Service	74,641,488	62,852,554	65,928,430	67,576,641	70,955,473
16	Governor's Office	404,242,799	453,731,698	723,658,690	741,750,157	778,837,665
17	D/Governor's office	27,336,583	27,336,583	38,642,390	39,608,450	41,588,872
18	Public Administration	772,572,422	886,957,337	594,209,483	609,064,720	639,517,956
19	Sub County Administration	9,000,000	6,000,000	8,265,905	8,472,553	8,896,180
20	County Secretary	25,800,000	46,658,543	111,200,848	113,980,869	119,679,913
	TOTAL	**14,032,209,500**	**15,243,651,077**	**15,589,447,702**	**15,861,270,059**	**16,654,333,561**

V. CONCLUSION AND NEXT STEPS

120. Global economy has stabilized with global growth projected at 3.2 percent in 2024 and 3.3 percent in 2025 from 3.3 percent in 2023. The outlook reflects economic recovery in China, Euro area and UK.

121. On the domestic scene, the Kenyan economy is undergoing recovery to 5.6 percent in 2023 up from 4.9 percent in 2022. Growth momentum has continued in 2024 with the economy expanding by 5.0 percent in the first quarter compared to a growth of 5.5 percent in the corresponding quarter in 2023. Kenya's economic performance is projected to remain stable over the medium term. Growth is expected to moderate 5.2 percent in 2024 and 5.4 percent in 2025 from 5.6 percent in 2023. The growth outlook will be largely driven by strong agricultural productivity aided by policy interventions on seeds and fertilizer to farmers, adequate rainfall, robust services sector and improvement in global commodity prices.

122. The 2024 CBROP forms the basis for the development of the 2025 CFSP that will detail the progress in the implementation of the priority policies and strategies of the CIDP III 2023-27; and preparation of the FY 2025/26 and the medium-term budget that will be guided by the Budget Calendar. The Budget calendar for FY 2025/26 is guided by the timelines provided in the PFM Act, 2012 and has the following critical steps between September 2024 and June 2025:

i. Preparation of the FY 2024/25 Medium Term Expenditure Framework Budget Proposals:
ii. 2025 County Fiscal Strategy: Preparation of the 2025 CFSP will commence after approval of this 2024 CBROP and will be informed by the budget proposals by the Sector Working Groups.
iii. Preparation of draft Budget Estimates and Finance Bill, 2025: The draft Budget Estimates and Finance Bill, 2025 will be submitted to Cabinet by 20th April 2025 and later to the County Assembly by 30th April 2025; and
iv. Presentation of the Budget Statement/Speech to the County Assembly is scheduled for 30th June 2025 and approval and assent of both the Appropriation Bill, 2025 and Finance Bill, 2025 by 30th June, 2025.

123. Taking into account the constrained fiscal environment, the Government has adopted Zero Based Budgeting Approach to guide the prioritization and allocation of the scarce resources to projects and programmes in the FY 2025/26. CDAs will therefore be required to re-evaluate all the existing/planned activities, projects, and programmes to be funded in the FY 2025/26 and medium-term budget. SWGs should therefore eliminate wasteful expenditures and pursue priorities which are aimed at safeguarding livelihoods, creating jobs, reviving businesses and economic recovery. The hard sector ceilings provided for the FY 2025/26 budget and the Medium Term will form inputs into the 2025 CFSP.

ANNEXES

Annex 1: Government economic indicators for the FY 2022/23-2027/28 period

No	Revenue Stream	Actual Amount Received FY 2022/23	Actual Amount Received FY 2023/24	FY 2024/25		FY 2025/26		FY 2026/27		FY 2027/28	
				Budget Estimates	Adjusted Budget	**CFSP 2024**	**CBROP 2024**	**CFSP 2025**	**CBROP 2025**	**CFSP 2026**	**CBROP 2026**
1	**Total Equitable share**	**11,811,380,170**	**10,648,375,217**	**11,543,041,769**	**11,543,041,769**	**11,500,469,484**	**11,500,469,484**	**12,075,492,958**	**14,030,639,414**	**14,732,171,385**	**15,468,779,954**
	Exchequer	10,659,435,192	10,223,024,920	11,543,041,769	11,543,041,769	11,500,469,484	11,500,469,484	**12,075,492,958**	14,030,639,414	14,732,171,385	15,468,779,954
	Equitable share B/f	867,288,525	275,350,297	-	-	-	0	**0**	-	-	-
	Retention Brought forward	284,656,453	150,000,000	-	-	-	0	**0**	-	-	-
2	**Local generated Revenue**	**379,716,358**	**443,505,728**	**1,193,245,421**	**1,193,245,421**	**1,252,907,692**	**1,252,907,692**	**1,315,553,077**	**1,450,397,267**	**1,522,917,130**	**1,599,062,987**
	Land Rates	24,934,080	26,895,628	47,500,495	47,500,495	49,875,520	49,875,520	**52,369,296**	57,737,149	60,624,006	63,655,206
	Alcoholic Drinks Licenses	7,269,900	8,347,400	9,595,132	9,595,132	10,074,889	10,074,889	**10,578,633**	11,662,943	12,246,090	12,858,395
	Single Business Permits	74,418,765	89,605,670	148,987,640	148,987,640	156,437,022	156,437,022	**164,258,873**	181,095,408	190,150,178	199,657,687
	Application Fees	4,530,000	6,273,400	9,926,130	9,926,130	10,422,437	10,422,437	**10,943,559**	12,065,273	12,668,537	13,301,964
	Renewal fees	7,158,783	8,759,500	14,357,014	14,357,014	15,074,865	15,074,865	**15,828,608**	17,451,040	18,323,592	19,239,772
	Conservancy Fees	12,524,940	15,646,448	25,056,506	25,056,506	26,309,331	26,309,331	**27,624,798**	30,456,340	31,979,157	33,578,114
	Fire Fighting	20,644,050	25,012,765	40,520,103	40,520,103	42,546,108	42,546,108	**44,673,413**	49,252,438	51,715,060	54,300,813
	Advertisement Fees	23,429,345	26,793,272	42,967,742	42,967,742	45,116,129	45,116,129	**47,371,935**	52,227,559	54,838,937	57,580,884
	Food HygIene Licenses	3,367,390	3,925,950	8,298,352	8,298,352	8,713,270	8,713,270	**9,148,934**	10,086,699	10,591,034	11,120,585
	Change of User Fees	14,200	70,530			-	0	**0**	-	-	-
	Car Parking Fees	7,961,599	13,032,610	18,128,873	18,128,873	19,035,317	19,035,317	**19,987,083**	22,035,758	23,137,546	24,294,424
	Bodaboda Parking Fees	2,236,100	3,250,000	9,721,785	9,721,785	10,207,874	10,207,874	**10,718,268**	11,816,890	12,407,735	13,028,122
	Burial Fees	52,500	84,500			-	0	**0**	-	-	-
	House Rent	8,740,100	8,847,000	20,357,748	20,357,748	21,375,635	21,375,635	**22,444,417**	24,744,970	25,982,218	27,281,329
	Stadium Hire	31,000	40,000			-	0	**0**	-	-	-

No	Revenue Stream	Actual Amount Received FY 2022/23	Actual Amount Received FY 2023/24	FY 2024/25		FY 2025/26		FY 2026/27		FY 2027/28	
	Plan Approval	8,263,361	8,086,406	22,370,609	22,370,609	23,489,139	23,489,139	**24,663,596**	27,191,615	28,551,196	29,978,756
	Inspection Fee	1,524,040	1,636,151	4,852,248	4,852,248	5,094,860	5,094,860	**5,349,603**	5,897,938	6,192,835	6,502,476
	Occupational Permits	-	258,000	849,150	849,150	891,608	891,608	**936,188**	1,032,147	1,083,754	1,137,942
	Ground Fees	2,700,684	4,131,235	6,238,418	6,238,418	6,550,339	6,550,339	**6,877,856**	7,582,836	7,961,978	8,360,077
	Market Fees	26,556,030	36,158,420	76,860,706	76,860,706	80,703,741	80,703,741	**84,738,928**	93,424,669	98,095,902	103,000,697
	Enclosed Bus Park Fee	60,145,319	61,018,650	73,666,765	73,666,765	77,350,103	77,350,103	**81,217,608**	89,542,413	94,019,534	98,720,511
	Slaughter house Fees	2,943,790	3,258,750	6,922,233	6,922,233	7,268,345	7,268,345	**7,631,762**	8,414,017	8,834,718	9,276,454
	Plot Transfer	210,000	111,000			-	0	**0**	-	-	-
	Change of Business Name	23,000	21,000			-	0	**0**	-	-	-
	Impound Charges	293,400	394,300			-	0	**0**	-	-	-
	Cess	53,460,955	26,008,861	56,984,994	56,984,994	59,834,244	59,834,244	**62,825,956**	69,265,616	72,728,897	76,365,342
	consolidated AIA	-	18,883,930	55,701,471	55,701,471	58,486,545	58,486,545	**61,410,872**	67,705,486	71,090,760	74,645,298
	Market Stalls Rent	1,807,700	2,400,072	2,628,063	2,628,063	2,759,466	2,759,466	**2,897,439**	3,194,427	3,354,148	3,521,856
	Stock Sales	8,753,040	6,150,060	14,645,049	14,645,049	15,377,301	15,377,301	**16,146,166**	17,801,149	18,691,206	19,625,766
	Sale of Fertilizer	-		112,500,000	112,500,000	118,125,000	118,125,000	**124,031,250**	136,744,453	143,581,676	150,760,760
	Other Revenue sources	15,225,795	16,452,718			-	0	**0**	-	-	-
	Cess Received in kind		21,615,333			-	0	**0**	-	-	-
	Weights and Measures			1,020,233	1,020,233	1,071,245	1,071,245	**1,124,807**	1,240,100	1,302,105	1,367,210
	Imprest recovery		336,169	1,132,200	1,132,200	1,188,810	1,188,810	**1,248,251**	1,376,196	1,445,006	1,517,256
	Physical Planning fees			388,722	388,722	408,158	408,158	**428,566**	472,494	496,119	520,925
	Change of User Fees			112,088	112,088	117,692	117,692	**123,577**	136,244	143,056	150,209
	Consent to charge			325,083	325,083	341,337	341,337	**358,404**	395,140	414,897	435,642
	Survey fees			908,389	908,389	953,808	953,808	**1,001,498**	1,104,153	1,159,360	1,217,328
	Audit fees			1,196,760	1,196,760	1,256,598	1,256,598	**1,319,428**	1,454,669	1,527,403	1,603,773
	Payroll product			317,420	317,420	333,291	333,291	**349,956**	385,826	405,117	425,373
	Fisheries			13,207,485	13,207,485	13,867,859	13,867,859	**14,561,252**	16,053,781	16,856,470	17,699,293
	30% ATC Mabanga			1,090,199	1,090,199	1,144,709	1,144,709	**1,201,944**	1,325,144	1,391,401	1,460,971

No	Revenue Stream	Actual Amount Received FY 2022/23	Actual Amount Received FY 2023/24	FY 2024/25		FY 2025/26		FY 2026/27		FY 2027/28	
	Salary Recovery			4,088,940	4,088,940	4,293,387	4,293,387	**4,508,056**	4,970,132	5,218,639	5,479,571
	Hire of Machinery			7,983,525	7,983,525	8,382,701	8,382,701	**8,801,836**	9,704,025	10,189,226	10,698,687
	Penalties			6,793,200	6,793,200	7,132,860	7,132,860	**7,489,503**	8,257,177	8,670,036	9,103,538
	Physical Planning fees			388,722	388,722	408,158	408,158	**428,566**	472,494	496,119	520,925
	Change of User fees			112,088	112,088	117,692	117,692	**123,577**	136,244	143,056	150,209
	SALE OF FERTILIZER			112,500,000	112,500,000	118,125,000	118,125,000	**124,031,250**	136,744,453	143,581,676	150,760,760
	Consolidated AIA			55,701,471	55,701,471	58,486,545	58,486,545	**61,410,872**	67,705,486	71,090,760	74,645,298
	Other Revenue sources	12,240,687		-	-	-	0	**0**	-	-	-
3	**Aids in Appropriation**	**775,882,124**	**608.462,813**	**1,063,647,395**	**1,063,647,395**	**1,116,829,765**	**1,116,829,765**	**1,172,671,253**	**1,292,870,056**	**1,357,513,559**	**1,425,389,237**
	Agriculture, livestock, fisheries, and co-op development	30,103,077	719,897		-	-	0	**0**	-	-	-
	Tourism, Forestry, environment and natural resource and water	94,600	-		-	-	0	**0**	-	-	-
	Roads and Public Works	-	-		-	-	0	**0**	-	-	-
	Education, Science and ICT	-	9,133,220		-	-	0	**0**	-	-	-
	Health and Sanitation.	745,684,447	598,609,696	1,063,647,395	1,063,647,395	1,116,829,765	1,116,829,765	**1,172,671,253**	1,292,870,056	1,357,513,559	1,425,389,237
	Lands, Urban and Physical Planning				-	-	0	**0**	-	-	-
	Public Administration	-	-		-	-	0	**0**	-	-	-
	County Secretary	-	-		-	-	0	**0**	-	-	-
4	**Conditional grants -Development Partners**	**593,838,142**	**755,857,439**	**1,301,608,119**	**1,301,608,119**	**1,301,608,119**	**1,301,608,119**	**1,301,608,119**	**1,301,608,119**	**1,301,608,119**	**1,301,608,119**
	Universal Health care Project	-	-	-	-	-	0	**0**	-	-	-
	DANIDA	38,461,876	44,832,806	13,698,750	13,698,750	13,698,750	13,698,750	13,698,750	13,698,750	13,698,750	13,698,750
	ASDSP II	9,615,952	1,593,849	-	-	-	0	**0**	-	-	-
	Kenya Devolution support programme-R	52,805,780	12,792,823	37,500,000	37,500,000	37,500,000	37,500,000	37,500,000	37,500,000	37,500,000	37,500,000
	NARIGP	369,652,613	66,411,039	-	-	-	0	**0**	-	-	-
	Compensation user fee foregone	-	-	-	-	-	0	**0**	-	-	-
	UNICEF	1,571,000	1,571,000	1,571,000	1,571,000	1,571,000	1,571,000	1,571,000	1,571,000	1,571,000	1,571,000

No	Revenue Stream	Actual Amount Received FY 2022/23	Actual Amount Received FY 2023/24	FY 2024/25		FY 2025/26		FY 2026/27		FY 2027/28	
	Urban Support programme development	56,340,254	-	100,434,139	100,434,139	100,434,139	100,434,139	100,434,139	100,434,139	100,434,139	100,434,139
	FLLOCA - Water	22,000,000	11,110,884	11,000,000	11,000,000	11,000,000	11,000,000	11,000,000	11,000,000	11,000,000	11,000,000
	Climate change grant		320,781,944	153,488,888	153,488,888	153,488,888	153,488,888	153,488,888	153,488,888	153,488,888	153,488,888
	Covid 19 Grant	9,856,193	-			-	0	**0**	-	-	-
	Urban Support programme Recurrent	3,534,474	-	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000
	III) KISP II (Kenya Informal Settlement Improvement Project)	30,000,000	70,000,000	297,400,190	297,400,190	297,400,190	297,400,190	297,400,190	297,400,190	297,400,190	297,400,190
	KOICA			500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000
	NAVCDP		195,112,952	151,515,152	151,515,152	151,515,152	151,515,152	151,515,152	151,515,152	151,515,152	151,515,152
5	**Conditional grants -National Government**	**113,228,200**	**62,500,000**	**487,904,999**	**487,904,999**	**689,454,999**	**689,454,999**	**689,454,999**	**689,454,999**	**689,454,999**	**689,454,999**
	SHIF Reimbursement			105,600,000	105,600,000	105,600,000	105,600,000	105,600,000	105,600,000	105,600,000	105,600,000
	UNFPA			7,400,000	7,400,000	7,400,000	7,400,000	7,400,000	7,400,000	7,400,000	7,400,000
	Community Health Promoters			107,400,000	107,400,000	107,400,000	107,400,000	107,400,000	107,400,000	107,400,000	107,400,000
	Leasing of medical equipment	110,000,000	-	-	-	-	0	**0**	-	-	-
	Development for youth Polytechnics	-	-	-	-	-	0	**0**	-	-	-
	Fuel Levy Fund	3,228,200	-	184,554,999	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	45,000,000	-	0	**0**	-	-	-
	KELCLOP		31,650,142			34,500,000	34,500,000	34,500,000	34,500,000	34,500,000	34,500,000
	Aggregated Industrial Park Grant		62,500,000	37,950,000	37,950,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000
	Funds		**56,398,071**			0	0	**0**			
	Trade loan		2,182,340			0	0	**0**			
	Women Fund		-			0	0	**0**			
	Disability		-			0	0	**0**			
	Emergency		54,215,731			0	0	**0**			
	Youth Fund		-			0	0	**0**			
	Total	**13,674,044,994**	**12,575,099,268**	**15,589,447,703**	**15,589,447,703**	**15,861,270,059**	**15,861,270,059**	**16,554,780,406**	**18,764,969,855**	**19,603,665,192**	**20,484,295,296**

Annex 2: Indicative Department Ceilings

DEPARTMENT/AGENCY	**Recurrent Kshs.s.**	**Development Kshs.s.**	**Total Kshs.s.**
Agriculture, Livestock, Fisheries and Co-op Development	465,175,508	622,706,010	1,087,881,518
Tourism, Forestry, Environment and Climate Change	69,460,502	586,288,888	655,749,390
Water and Natural Resources	103,821,446	671,492,019	775,313,465
Roads and Public works	135,592,462	1,254,188,936	1,389,781,398
Education,	1,503,456,889	118,091,250	1,621,548,139
Vocational Training Centres	8,925,000	42,000,000	50,925,000
Health	3,189,158,671	153,928,124	3,343,086,794
Sanitation	1,310,768	10,659,433	11,970,200
Hospital Facilities	1,198,478,586		1,198,478,586
Trade	58,497,716	139,467,280	197,964,996
Trade Loan		30,750,000	30,750,000
Energy	10,536,592	80,677,499	91,214,090
Industrialization	27,529,015	80,000,000	107,529,015
Land, Urban and Physical Planning	56,043,994	128,625,413	184,669,407
Housing	58,159,436	433,794,447	491,953,883
Bungoma Municipality	30,183,090	128,708,204	158,891,294
Kimilili Municipality	44,392,356	58,802,915	103,195,272
Gender, Culture	76,544,248	19,072,896	95,617,143
Women Fund		5,125,000	5,125,000
Disability Fund		5,125,000	5,125,000
Youth and Sports	22,362,280	51,257,921	73,620,201
County Assembly	1,200,874,194	190,000,000	1,390,874,194
Finance and Planning	1,046,047,788	163,504,896	1,209,552,685
County Public Service Board	50,757,420	16,819,222	67,576,641
Governor’s	741,750,158	-	741,750,158
D/Governor’s office	39,608,450	-	39,608,450
Public Administration	594,164,073	14,900,647	609,064,720
Sub County Administration	8,472,553		8,472,553
County Secretary	113,980,869	-	113,980,869
TOTAL	10,855,284,061	5,005,985,999	15,861,270,059
PERCENTAGE	**68%**	**32%**	**100%**

Annex 3: Budget Calendar for the FY 2025/26 and the Medium-Term Budget

ACTIVITY	**RESPONSIBILITY**	**DEADLINE**
1.Develop and issue MTEF guidelines	County Treasury	30-Aug-24
2. Launch of Sector Working Groups/ County Sector Working Group	County Treasury	30-Aug-24
3.Programme performance and strategic reviews		
Review and update of Strategic Plans	County Treasury	1-July-24
Review of programmes, outputs, and outcomes	"	
Review of Expenditure	"	15-July-24
Review and approval of projects for FY 2024/25 and medium term		15-Aug-24
Progress report on CIDP implementation	"	10-Sep-24
4.Annual Development plan	**Sector Working Group**	
Convene sector working groups	County Treasury	10-July-24
Submission of draft ADP document	SWGs	10-Aug-24
Compilation/ consolidation of the sector documents	County Treasury	15-Aug-24
Draft Annual development plan report	County Treasury	18-Aug-24
Consultative meeting on draft ADP Report	County Sector Working Group	21-Aug-24
Submission of draft annual development plan to cabinet	County Treasury	28-Aug-24
Submission of annual development plan to the county assembly	County Treasury	1-Sept-24
5.Finance Bill	**Sector Working Group**	
Convene sector working groups	County Treasury	8 -sep-24
Draft Finance Bill report	County Treasury	21-sep-24
Consultative meeting on draft Finance Bill Report	County Sector Working Group	22-sep-24
Submission of draft finance bill to cabinet	County Treasury	23-Sep-24
Convene public participation	County Treasury	23-sep-24
Approval of finance bill by county assembly	County Assembly	30- Sep-24
6.County Budget Review and Outlook Paper (CBROP)	**CDAs**	
Estimation of resource envelope	County Treasury	24-Aug-24
Determination of policy priorities	County Treasury	24-Aug-24
Preliminary resource allocation to sectors	County Treasury	24-Aug-24
Convene sector working groups	County Treasury	25-Aug-24
Submission of draft Budget Review and Outlook Paper (BROP) document	Budget office	31-Aug-24

ACTIVITY	**RESPONSIBILITY**	**DEADLINE**
Compilation/ consolidation of the sector documents	Budget office	1-Sep-24
Budget technical team review of the draft CBROP report	Budget office	7-Sep-24
Consultative meeting on draft CBROP Report	County Sector Working Group	20-Sep-24
Submission of BROP to cabinet/CEC	County Treasury	11-Oct-24
Submit Approval BROP to County Assembly	"	21-Oct-24
7.Preparation of MTEF budget proposals	**CDAs**	
Draft Sector documents	Sector Working Group	7-Nov-24
ACTIVITY	**RESPONSIBILITY**	**DEADLINE**
Submission of Reports to Treasury	Sector Working Group	17-Nov-24
Compilation/ consolidation of the sector documents	Budget office	27-Nov-24
Budget technical team review of the draft MTEF report	County Treasury	15-Dec-24
Convene Public Participation	"	26-Jan-24
Review and incorporation of Stakeholder inputs in the sector budget proposals and report writing	"	8-Feb-24
Submission of Reports to Treasury	Sector Working Group Chair	15-Feb-24
Consultative meeting with CECMs/Cos on sector Budget Proposals	County Treasury	17-Feb-24
9.Draft Fiscal strategy paper	**CDAs**	
Draft CFSP	County Treasury	22-Dec-24
Technical review and finalization of the CFSP	County Treasury	19 Jan- 25
Convene Public Participation	"	26-Jan-25
Submission of CFSP to cabinet for approval	County Treasury	17-Feb-25
Submission of CFSP to County Assembly for approval	County Treasury	23-Feb-25
Approval of CFSP	County Assembly	8- Mar-25
Submission of the Debt management strategy paper	County Treasury	23-Feb-25
10.Preparation and Approval of Final CDAs Programme Budgets		
Develop and issue final guidelines on preparation of 2025/26 MTEF Budget Estimates	County Treasury	5- March-25
Submission of Budget Proposals to Treasury	CDAs	16- March-25
Review of Draft Budget Proposals	County Treasury	19-March-25
Consolidation of the Draft Budget Estimates	County Treasury	25-April-25
Consultative meeting on draft Budget Estimates Report	County Sector Working Group	5-April-25

ACTIVITY	**RESPONSIBILITY**	**DEADLINE**
Submission of draft budget estimates to the cabinet	County Budget Office	10- April-25
Submission of Draft Budget Estimates to County Assembly	County Budget Office	30-April-25
Review of Draft Budget Estimates with the County Assembly	Budget team/ committee	15-May-25
Report on Draft Budget Estimates from County Assembly	Budget team/ committee	30-May-25
Consolidation of the Final Budget Estimates and report writing with the County Assembly	Budget team/ committee	15-Jun-25
Submission of Appropriation Bill to County Assembly	County Budget Office	"
Budget Statement Approval	**County Assembly**	**15-Jun-**25
Consideration and Passage of Appropriation Bill	**County Assembly**	**29-Jun-**25
Gazettement and publishing of the approved budget	County Treasury	4-Jul-25
Posting and uploading of the approved budget into the IFMIS -plan to budget module	County Treasury	10-Jul-25

Annex 4: Summary of Expenditure By Programmes (Kshs.s.)

Programme Sub Programme	**Approved estimates 2023/24** **Current**	**Capital**	**Total**	**Allocations FY 2024/25** **Current**	**Capital**	**Total**	**Projections FY 2025/26** **Current**	**Capital**	**Total**	**FY 2026/27** **Current**	**Capital**	**Total**
Sector: Agriculture and Livestock												
Programme 1: General Administration, Planning and Support Services												
S.P 1.1 Administrative and Support Services	34,236,278	0	34,236,278	15,861,638	0	15,861,638	26,101,810	0	26,101,810	27,406,900	0	27,406,900
S.P 1.2 Human Resource Management and Development.	320,733,292	0	320,733,292	344,655,196	0	344,655,196	353,271,576	0	353,271,576	370,935,155	0	370,935,155
S.P 1.3 Policy, Legal and Regulatory Framework	847,440	0	847,440	889,812	0	889,812	912,057	0	912,057	957,660	0	957,660
S.P 1.4 Planning and financial Management	2,615,043	0	2,615,043	2,745,795	0	2,745,795	2,814,440	0	2,814,440	2,955,162	0	2,955,162
S.P 1.5 Sector Coordination	1,100,000	0	1,100,000	1,155,000	0	1,155,000	1,183,875	0	1,183,875	1,243,069	0	1,243,069
S.P 1.6 Leadership and Governance		0	0	0	0	0	0	0	0	0	0	0
S.P 1.7 Sub-County Administrative Costs	1,400,000	0	1,400,000	1,470,000	0	1,470,000	1,506,750	0	1,506,750	1,582,088	0	1,582,088
Sub Total	**360,932,053**	**0**	**360,932,053**	**366,777,441**	**0**	**366,777,441**	**385,790,508**	**0**	**385,790,508**	**405,080,034**	**0**	**405,080,034**
Programme 2: Land and Crop Development and Management												
S.P 2.1 Agricultural extension and training services		5,000,000	5,000,000	4,300,000	0	4,300,000	4,407,500	0	4,407,500	4,740,750	0	4,740,750
S.P 2.2 Crop production and productivity		154,850,000	154,850,000	0	326,000,000	326,000,000	0	284,975,931	284,975,931	-	299,224,728	299,224,728

Programme Sub Programme	Approved estimates 2023/24			Allocations FY 2024/25			Projections FY 2025/26			FY 2026/27		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
SP 2.3 Soil rehabilitation, protection and conservation			0	0	6,170,537	6,170,537	0	0	0	0	0	0
SP 2. 4 Value addition and Agro processing			0	0	0	0	0	0	0	0	0	0
SP 2.5 Agri nutrition and food utilization			0	0	0	0	0	0	0	0	0	0
SP 2.6 Irrigation Extension and training			0	500,000	0	500,000	512,500	0	512,500	551,250	0	551,250
SP 2.7 Irrigation infrastructure development and agricultural water storage		10,000,000	10,000,000	0	10,500,000.00	10,500,000	0	0	0	2,205,000	0	2,205,000
Sub Total	**0**	**169,850,000**	**169,850,000**	**4,800,000**	**342,670,537**	**347,470,537**	**4,920,000**	**284,975,931**	**289,895,931**	**7,497,000**	**299,224,728**	**306,721,728**
Programme 3: Livestock development and management												
SP 3.1 Livestock production extension, Training and Information Services			0	1,400,000	3,000,000	4,400,000	1,435,000	3,075,000	4,510,000	1,506,750	3,228,750	4,735,500
SP 3.2 Value addition and processing	0		0	1,500,000	6,000,000	7,500,000	1,537,500	6,150,000	7,687,500	1,614,375	6,457,500	8,071,875
SP 3.3 Livestock production value chain development (Dairy, Poultry, Honey & Rabbit value chains)	0		35,809,200	35,809,200	500,000	0	500,000	512,500	0	512,500	538,125	0	538,125

Programme Sub Programme	Approved estimates 2023/24			Allocations FY 2024/25			Projections FY 2025/26			FY 2026/27		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
SP 3.1 Disease and Vector Control	0	2,000,000	2,000,000	0	2,100,000	2,100,000	0	2,152,500	2,152,500	0	2,260,125	2,260,125
SP 3.2 Food Safety And Quality Control	2,345,500	2,654,500	5,000,000		3,000,000	3,000,000	0	3,075,000	3,075,000	0	3,228,750	3,228,750
SP 3.6 Leather development			0			0	0	0	0	0	0	0
SP 3.3 Veterinary Extension Services		5,600,000	5,600,000		5,600,000	5,600,000	0	5,740,000	5,740,000	0	6,027,000	6,027,000
SP 3.4 Breeding and AI Subsidy programme		0	0		2,000,000	2,000,000	0	2,050,000	2,050,000	0	2,152,500	2,152,500
Kenya Livestock Commercialization Project (KeLCoP		34,500,000	34,500,000		37,950,000	37,950,000	0	37,950,000	37,950,000	0	39,847,500	39,847,500
Sub Total	**2,345,500**	**80,563,700**	**82,909,200**	**3,400,000**	**59,650,000**	**63,050,000**	**3,485,000**	**60,192,500**	**63,677,500**	**3,659,250**	**63,202,125**	**66,861,375**
Programme 4: Fisheries development and management												
SP 4.1 Fisheries extension service and training		0	0	2,000,000	0	2,000,000	2,100,000	0	2,100,000	2,205,000	0	2,205,000
SP 4.2 Fisheries product value-chain development		4,000,000	4,000,000	0	0	0	1,050,000	0	1,050,000	1,102,500	0	1,102,500
SP 4.3 Dam fishery development			0	0	8,000,000	8,000,000	58,800,000	8,400,000	67,200,000	61,740,000	8820000	70,560,000
SP 4.4 Fish inspection and quality assurance			0	0	0	0	2,100,000	0	2,100,000	2,205,000	0	2,205,000
SP 4.5 Information and Data management			0	0	0	0	0	0	0	0	0	0

Programme Sub Programme	Approved estimates 2023/24			Allocations FY 2024/25			Projections FY 2025/26			FY 2026/27		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Sub Total	0	4,000,000	4,000,000	2,000,000	8,000,000	10,000,000	64,050,000	8,400,000	72,450,000	67,252,500	8,820,000	76,072,500
Programme 5: Cooperatives Development and Management												
SP 5.1 Cooperatives extension service and training (Co-operative Governance (Training))	2,700,000		2,700,000	2,100,000	0	2,100,000	2,205,000	0	2,205,000	2,315,250	0	2,315,250
SP 5.2 Cooperatives Audit Services	1,300,000		1,300,000	0	6,000,000	6,000,000	0	6,300,000	6,300,000	0	6615000	6,615,000
SP 5.3 Production, Agro processing, value addition & Marketing (Input and Infrastructural Support to Cooperatives)	-	4,982,125	4,982,125	0	0	0	0	0	0	0	0	0
Sub Total	**4,000,000**	**4,982,125**	**8,982,125**	**2,100,000**	**6,000,000**	**8,100,000**	**2,205,000**	**6,300,000**	**8,505,000**	**2,315,250**	**6,615,000**	**8,930,250**
Programme 6: Institutional Development and Management												
SP 6.1 Mabanga ATC Administration management services			0	2,000,000	9,754,692	11,754,692	2,100,000	10,242,427	12,342,427	2,205,000	10,754,548	12,959,548
SP 6.2 Agricultural Enterprise Development (ATC)	0	3,560,000	3,560,000	1,500,000	10,000,000	11,500,000	1,575,000	10,500,000	12,075,000	1,653,750	11,025,000	12,678,750
SP 6.3 Infrastructural development (ATC)		-	0	1,000,000	8,000,000	9,000,000	1,050,000	8,400,000	9,450,000	1,102,500	8,820,000	9,922,500

Programme Sub Programme	Approved estimates 2023/24			Allocations FY 2024/25			Projections FY 2025/26			FY 2026/27		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
SP 6.4 Agricultural mechanization extension	0		0			0	0	0	0	0	0	0
SP 6.4 Tractor hire services	2,000,000		2,000,000			0	0	0	0	0	0	0
SP 6.6 General administrative services (CFF)			0			0	0	0	0	0	0	0
SP 6.7 Technology transfer (CFF)	0		0			0	0	0	0	0	0	0
SP 6.5 Operational development (CFF)	0	5,226,513	5,226,513			0	0	0	0	0	0	0
SP 6.9 Infrastructural development (CFF)	0		0			0	0	0	0	0	0	0
Sub Total	**2,000,000**	**8,786,513**	**10,786,513**	**4,500,000**	**27,754,692**	**32,254,692**	**4,725,000**	**29,142,427**	**33,867,427**	**4,961,250**	**30,599,548**	**35,560,798**
Grants & Ward Based												
National Agriculture and Rural Inclusive Growth Project (NARIGP)	0	121,681,141	121,681,141	0	0	0	0	0	-	0	-	-
NAVCDP	0	200,000,000	200,000,000	0	151,515,152	151515152	0	151,515,152	151,515,152	0	159,090,910	159,090,910
Agriculture Sector Development Support Programme II (ASDSP II)	0	593,849	593,849	0	0	0	0	-	-	0	-	-
Fertilizer Subsidy Program		242,962,800	242,962,800			0	0	-	-	0	-	-

Programme Sub Programme	Approved estimates 2023/24			Allocations FY 2024/25			Projections FY 2025/26			FY 2026/27		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Ward Based Projects	0	21,257,200	21,257,200	0	82,180,000	82180000	0	82,180,000	82,180,000	0	86,289,000	86,289,000
Sub Total	**0**	**586,494,990**	**586,494,990**	**0**	**233,695,152**	**233,695,152**	**0**	**233,695,152**	**233,695,152**	**0**	**245,379,910**	**245,379,910**
Totals	**369,277,553**	**854,677,328**	**1,223,954,881**	**383,577,441**	**677,770,381**	**1,061,347,822**	**465,175,508**	**622,706,010**	**1,087,881,518**	**490,765,284**	**653,841,311**	**1,144,606,594**
ENVIRONMENT, TOURISM AND CLIMATE CHANGE												
	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	27,782,306		27,782,306	39,864,336	**0**	39,864,336	41,857,553	0	41,857,553	43,950,430	0	43,950,430
SP 1.2 Policy and Legal Framework formulation	-		0	8,241,794	**0**	8,241,794	8,447,838	0	8,447,838	8,870,230	0	8,870,230
SP 1.3 Planning and support services	7,676,864		7,676,864	8,060,707	**0**	8,060,707	8,155,111	0	8,155,111	8,562,866	0	8,562,866
Sub Total	**35,459,170**	**-**	**35,459,170**	**56,166,837**	**-**	**56,166,837**	**58,460,502**	**-**	**58,460,502**	**61,383,527**	**-**	**61,383,527**
Programme 2: Protection and conservation of the environment												
SP 2.1 Dumpsite Management	-		0			**0**	**0**	**0**	**0**	**0**	**0**	**0**
SP 2.2 Waste management and control	320,365,154		320,365,154		**336,000,000**	**336,000,000**	**0**	352,800,000	352,800,000	0	370,440,000	370,440,000
Sub Total	**320,365,154**	**-**	**320,365,154**	**-**	**336,000,000**	**336,000,000**	**-**	**352,800,000**	**352,800,000**	**-**	**370,440,000**	**370,440,000**
Programme 3: climate change coordination and management												
SP 3.1 Climate change resilience investment grant		320,781,943	320,781,943		153,488,888	153,488,888	**0**	153,488,888	153,488,888	0	161,163,332	161,163,332
SP 3.2 Climate change fund		80,000,000	80,000,000		80,000,000	80,000,000	**0**	80,000,000	80,000,000	0	84,000,000	84,000,000
SP 3.3 Climate change	22,110,885	0	22,110,885	**11,000,000**	0	11,000,000	**11,000,000**	0	11,000,000	11,550,000	0	11,550,000

Programme Sub Programme	Approved estimates 2023/24			Allocations FY 2024/25			Projections FY 2025/26			FY 2026/27		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
institutional support grant												
Sub Total	**22,110,885**	**400,781,943**	**422,892,828**	**11,000,000**	**233,488,888**	**244,488,888**	**11,000,000**	**233,488,888**	**244,488,888**	**11,550,000**	**245,163,332**	**256,713,332**
Programme 4: Tourism product promotion, marketing and branding												
SP 4.1 County Tourism, art and cultural festival	-		**0**			**0**	**0**	**0**	**0**	**0**	**0**	**0**
SP 4.2 Infrastructure development			**0**			**0**	**0**	**0**	**0**	**0**	**0**	**0**
Pending Bills					3,099,777	**3,099,777**	**0**	**0**	**0**	**0**	**0**	**0**
Sub Total	**-**	**-**	**-**	**-**	3,099,777	**3,099,777**	**-**	**-**	**-**	**-**	**-**	**-**
Total Tourism	**377,935,209**	**400,781,943**	**778,717,152**	**67,166,837**	**572,588,665**	**639,755,502**	**69,460,502**	**586,288,888**	**655,749,390**	**72,933,527**	**615,603,332**	**688,536,860**

WATER AND NATURAL RESOURCES												
	Approved Estimates FY 2023/24			**FY 2024/25**			**FY 2025/26**			**FY 2026/27**		
Programme	**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	36,272,013		36,272,013	46,092,640	**0**	46,092,640	48,397,272	0	48,397,272	50,817,136	0	50,817,136
SP 1.2 Planning and support services	27,333,237	14,000,000	41,333,237	29,421,051	**0**	29,421,051	55,424,174	0	55,424,174	58,195,382	0	58,195,382
Sub Total	**63,605,250**	**14,000,000**	**77,605,250**	**75,513,691**	**0**	**75,513,691**	**103,821,446**	**0**	**103,821,446**	**109,012,518**	**0**	**109,012,518**
Programme 2: Water and Sanitation development and management												
SP 2.1 Rig Policy	0	0	0			**0**	0	0	0	**0**	**0**	**0**
SP 2.2 Borehole development		6,810,745	6,810,745		26,087,637	**26,087,637**	0	27,392,019	27,392,019	**0**	28,761,620	28,761,620
SP 2.3 Pending Bills		0	0		10,702,052	**10,702,052**	0	0	0	**0**	0	0

Programme Sub Programme	Approved estimates 2023/24			Allocations FY 2024/25			Projections FY 2025/26			FY 2026/27		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
SP 2.4 KOICA counterpart funding	0	20,000,000	20,000,000		500,000,000	**500,000,000**	0	500,000,000	500,000,000	**0**	525,000,000	525,000,000
SP 2.5 Ward based projects		166,831,400	166,831,400		144,100,000	**144,100,000**	0	144,100,000	144,100,000	**0**	151,305,000	151,305,000
Sub Total	**0**	**193,642,145**	**193,642,145**	**0**	**680,889,689**	**680,889,689**	**0**	**671,492,019**	**671,492,019**	**0**	**705,066,620**	**705,066,620**
Total	**63,605,250**	**207,642,145**	**271,247,395**	**75,513,691**	**680,889,689**	**756,403,380**	**103,821,446**	**671,492,019**	**775,313,465**	**109,012,518**	**705,066,620**	**814,079,138**
Total Tourism and Water	**441,540,459**	**608,424,088**	**1,049,964,547**	**142,680,528**	**1,253,478,354**	**1,396,158,882**	**173,281,948**	**1,257,780,907**	**1,431,062,855**	**181,946,045**	**1,320,669,953**	**1,502,615,998**
Education												
Programmes	**Approved estimates 2023/24**			**2024/2025**			**2025/2026**			**2026/2027**		
	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	1,181,980,913		1,181,980,913	1,197,255,254	0	1,197,255,254	1,227,186,635.35	0	1,227,186,635.35	1,288,545,967.12	0	1,288,545,967.12
SP 1.2 Policy formulation	-	-	0	0	0	-	-	0	-	-	0	-
SP 1.3 Administration and support services	22,715,390	18,000,000	40,715,390	9,775,857	0	9,775,857	10,020,253.43	0	10,020,253.43	10,521,266.10	0	10,521,266.10
Sp4: Capacity building and stakeholders forum	-		0	0	0	-	-	0	-	-	0	-
Sp5: Planning and financial management	-		0	0	0	-	-	0	-	-	0	-
SP6: Purchase of motor vehicle	-		0	0	0	-	-	0	-	-	0	-
SP7: Pre feasibility studies	-		0	0	0	-	-	0	-	-	0	-
SP8: Good Governance	-		0	0	0	-	-	0	-	-	0	-
SP9: Other expenses	-		0			-	-	0	-	-	0	-

Programme Sub Programme	Approved estimates 2023/24			Allocations FY 2024/25			Projections FY 2025/26			FY 2026/27		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Total	**1,204,696,303**	**18,000,000**	**1,222,696,303**	**1,207,031,111**	**-**	**1,207,031,111**	**1,237,206,889**	**-**	**1,237,206,889**	**1,299,067,233**	**-**	**1,299,067,233**
Programme 2: Early Childhood Development Education												
Sp 2.1 Quality Assurance and Standards	0		0	0	0	0	0	0	0	0	0	0
Sp 2.2 Curriculum	0		0	0	0	0	0	0	0	0	0	0
Sp 2.3 learning materials	0		0	0	121,150,000	121,150,000	-	118,091,250	118,091,250	0	123,995,813	123,995,813
SP 2.4 Monitoring and evaluation	0		0	0	0	0	0	0	0	0	0	0
SP 2.5 Infrastructure development		6,000,000	6,000,000	0	0	0	0	0	0	0	0	0
Sub total	**0**	**6,000,000**	**6,000,000**	**0**	**121,150,000**	**121,150,000**	**0**	**118,091,250**	**118,091,250**	**0**	**123,995,813**	**123,995,813**
Programme 3: Education Support Programme												
Sp 3.1 Education support and bursary scheme		205,000,000	205,000,000	225,000,000	0	225,000,000	236,250,000	0	236,250,000	248,062,500	0	248,062,500
Sp 3.2 VTC Capitation	462,080	64,482,000	64,944,080	0	0	0	0	0	0	0	0	0
Sp 3.3 VTC infrastructure development		30,000,000	30,000,000	0	0	0	0	0	0	0	0	0
Sp 3.4 School Feeding Programme			-	30,000,000	0	30,000,000	30,000,000	0	30,000,000	31,500,000	0	31,500,000
Sp 3.5 Ward Based Projects		94,620,000	94,620,000	0	0	0	0	0	0	0	0	0
Sub total	**462,080**	**394,102,000**	**394,564,080**	**255,000,000**	**0**	**255,000,000**	**266,250,000**	**0**	**266,250,000**	**279,562,500**	**0**	**279,562,500**
Total	**1,205,158,383**	**418,102,000**	**1,623,260,383**	**1,462,031,111**	**121,150,000**	**1,583,181,111**	**1,503,456,889**	**118,091,250**	**1,621,548,139**	**1,578,629,733**	**123,995,813**	**1,702,625,546**
VOCATIONAL TRAINING												
Sub-programme	**Approved Estimates FY 2023/24**			**Allocation FY 2024/25**			**Projection FY 2025/26**			**Projection FY 2026/27**		

Programme Sub Programme	Approved estimates 2023/24			Allocations FY 2024/25			Projections FY 2025/26			FY 2026/27		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**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	765,902	0	765,902	0	0	-	0	0	-	-	0	0
SP 4.2 Administration and support services	9,655,828	0	9,655,828	8500000	0	8,500,000	8,925,000	0	8,925,000	9,371,250	0	9,371,250
Total Programme 4	**10,421,730**	**-**	**10,421,730**	**8,500,000**	**-**	**8,500,000**	**8,925,000**	**-**	**8,925,000**	**9,371,250**	**-**	**9,371,250**
Programme 5: Training and Skill Development												
Sp 5.1 Tuition support grant	0	20,000,000	20,000,000	0	0	-	0	0	0	0	0	0
Sp 5.2 Tools and equipment for VTC	0	14,000,000	14,000,000	0	0	-	0	0	0	0	0	0
Sp3: Construction and Renovation of VTC Infrastructure	0	-	0	0	40,000,000	40,000,000	0	42,000,000	42,000,000	0	44,100,000	44,100,000
Sp 5.3 Quality assurance and standards	0	2,000,000	2,000,000	0	0	-	0	0	0	0	0	0
SP5: Joint Vocational Training Graduation	0	-	0	0	0	-	0	0	0	0	0	0
SP 5.4 Capacity building for VTC instructors	0	3,000,000	3,000,000	0	0	-	0	0	0	0	0	0
SP 5.5 Monitoring and Evaluation	0	3,000,000	3,000,000	0	0	-	0	0	0	0	0	0
Total Programme 5	**0**	**42,000,000**	**42,000,000**	**0**	**40,000,000**	**40,000,000**	**0**	**42,000,000**	**42,000,000**	**0**	**44,100,000**	**44,100,000**
Total VTC	**10,421,730**	**42,000,000**	**52,421,730**	**8,500,000**	**40,000,000**	**48,500,000**	**8,925,000**	**42,000,000**	**50,925,000**	**9,371,250**	**44,100,000**	**53,471,250**

Programme Sub Programme	Approved estimates 2023/24			Allocations FY 2024/25			Projections FY 2025/26			FY 2026/27		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Total Education & VTC	**1,215,580,113**	**460,102,000**	**1,675,682,113**	**1,470,531,111**	**161,150,000**	**1,631,681,111**	**1,512,381,889**	**160,091,250**	**1,672,473,139**	**1,588,000,983**	**168,095,813**	**1,756,096,796**

Lands and Physical Planning

	Approved Estimates 2023/24			2024/25			2025/26			2026/27		
	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	26,637,264		26,637,264	33,253,927		33,253,927	34,916,623.35	0	34,916,623.35	36,662,454.52	0	36,662,454.52
SP 1.2 Administrative and support services	19,129,145	11,171,083	30,300,228	11,121,305		11,121,305	11,677,370.25	0	11,677,370.25	12,261,238.76	0	12,261,238.76
SP 1.3 Capacity Building	-		-	9,000,000	0	9,000,000	9,450,000.00	0	9,450,000.00	9,922,500.00	0	9,922,500.00
SP 1.4 Land Registration	-		-	0	0	-	-	5442721	5,442,721.00	-	5714857.05	5,714,857.05
SP 1.5 Planning and Financial Management	-		-	0	0	-	-	0	-	-	0	-
SP 1.6 Policy and legal framework	3,330,155		3,330,155	0	0	-	-	0	-	-	0	-
Sub programme total	**49,096,564**	**11,171,083**	**60,267,647**	**53,375,232**	**-**	**53,375,232**	**56,043,994**	**5,442,721**	**61,486,715**	**58,846,193**	**5,714,857**	**64,561,050**
Programme 2: Land Development and Management												
SP 2.1 Physical and Land Use Plans	-	7,637,625	7,637,625	0	2,269,231	2,269,231	0	2,382,692.05	2,382,692.05	0	2,501,826.65	2,501,826.65
SP 2.2 Purchase of land for development	-	10,000,000	10,000,000	0	95,000,000	95,000,000	0	95,000,000.00	95,000,000.00	0	99,750,000.00	99,750,000.00
SP 2.3 Ward Based Projects	-	20,151,400	20,151,400	0	25,800,000	25,800,000	0	25,800,000.00	25,800,000.00	0	27,090,000.00	27,090,000.00
Supplier Credit and Other Infrastructure				0	3,720,813	3,720,813	0	-	-	0	-	-

Programme Sub Programme	Approved estimates 2023/24			Allocations FY 2024/25			Projections FY 2025/26			FY 2026/27		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Sub Total	**0**	**37,789,025**	**37,789,025**	**0**	**126,790,043**	**126,790,043**	**-**	**123,182,692**	**123,182,692**	0	**129,341,827**	**129,341,827**
Total	**49,096,564**	**48,960,108**	**98,056,672**	**53,375,232**	**126,790,043**	**180,165,275**	**56,043,994**	**128,625,413**	**184,669,407**	**58,846,193**	**135,056,684**	**193,902,877**

HOUSING

	Approved Estimates 2023/24			2024/25			2025/26			2026/27		
	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	9,586,560	0	9,586,560	11,414,925	0	11,414,925	11,985,671	0	11,985,671	12,584,955	0	12,584,955
SP 2: Administrative Services	19,766,990	0	19,766,990	3,240,602	0	3,240,602	3,402,632	0	3,402,632	3,572,764	0	3,572,764
SP 4: Planning and Financial Management	1184125	0	1,184,125	500,000	0	500,000	525,000	0	525,000	551,250	0	551,250
SP 5: Policy and Legal Framework	1,273,500	0	1,273,500	0	0	0	2,871,133	0	2,871,133	3,014,690	0	3,014,690
Sub Total	**31,811,175**	**0**	**31,811,175**	**15,155,527**	**0**	**15,155,527**	**18,784,436**	**0**	**18,784,436**	**19,723,658**	**0**	**19,723,658**
Programme 2: Housing Development and Management												
SP 1: Housing Infrastructural Development	0	151,299,930	151,299,930	0	129,899,311	129,899,311	0	136,394,276.55	136,394,277	0	143,213,990.38	143,213,990
Housing Financing (grant)	0	0	0	37,500,000	0	37,500,000	39,375,000	-	39,375,000	41,343,750	-	41,343,750
KISIP Infrastructure grant-slum upgrading	0	0	0	0	297,400,170	297,400,170	0	297,400,170.00	297,400,170	0	312,270,178.50	312,270,179
Sub Total	**0**	**151,299,930**	**151,299,930**	**37,500,000**	**427,299,481**	**464,799,481**	**39,375,000**	**433,794,447**	**473,169,447**	**41,343,750**	**455,484,169**	**496,827,919**
Total	**31,811,175**	**151,299,930**	**183,111,105**	**52,655,527**	**427,299,481**	**479,955,008**	**58,159,436**	**433,794,447**	**491,953,883**	**61,067,408**	**455,484,169**	**516,551,577**

Bungoma Municipality

Programme	Approved Budget 2023/24			2024/25			2025/26			2026/27		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total

Programme Sub Programme	Approved estimates 2023/24			Allocations FY 2024/25			Projections FY 2025/26			FY 2026/27		
	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	13,503,848	0	13,503,848	20,242,043	0	20,242,043	15,129,275	0	15,129,275	15,885,738	-	15,885,738
SP 1.2: Human Resource Capacity Development and Management	0	0	0	8,015,742	0	8,015,742	0	0	0	-	-	-
SP 1.3: General Administration and Support Services	6,321,225	0	6,321,225	6,321,225.00	0	6,321,225	0	0	0	-	-	-
SP 1.4: Planning and Financial Management	3,200,000	0	3,200,000	21,370,963		21,370,963	15,053,815	0	15,053,815	15,806,506	-	15,806,506
SP 1.5: Institutional Accountability, Leadership, Efficiency and Effectiveness	0	0	0	0		0	-	0	0	-	-	-
Sub total	**23,025,073**	**0**	**23,025,073**	**55,949,973**	**0**	**55,949,973**	**30,183,090**	**0**	**30,183,090**	**31,692,244**	**0**	**31,692,244**
Programme II: Urban Infrastructure Development and Management												
SP 2.1: Urban Transport and Infrastructure Development	0	85,500,000	85,500,000	0	55,065,924	55,065,924	0	57,819,220	57,819,220	0	60,710,181	60,710,181
Sub Total	**-**	**85,500,000**	**85,500,000**	**-**	**55,065,924**	**55,065,924**	**-**	**57,819,220**	**57,819,220**	**-**	**60,710,181**	**60,710,181**
Programme III: Urban Environment, Health, Culture and Human Social Services												
SP 3.1: Urban Waste Management and Sanitation Services	0	11,000,000	11,000,000	0	2,500,000	2,500,000	0	28,588,984	28,588,983.80	0	30,018,432.99	30,018,432.99
SP 3.2: Urban greening and	0	4,200,000	4,200,000	0	25,500,000	25,500,000	0	25,500,000.00	25,500,000.00	0	26,775,000.00	26,775,000.00

Programme Sub Programme	**Approved estimates 2023/24** **Current**	**Capital**	**Total**	**Allocations FY 2024/25** **Current**	**Capital**	**Total**	**Projections FY 2025/26** **Current**	**Capital**	**Total**	**FY 2026/27** **Current**	**Capital**	**Total**
environment protection												
Acquisition of Land for development					16,000,000	16,000,000	0	16,800,000.00	16,800,000.00	0	17,640,000.00	17,640,000.00
Ward Based Projects	0	68,400,000	68,400,000			0	0	-	-	0	-	-
Sub total	**0**	**83,600,000**	**83,600,000**	**0**	**44,000,000**	**44,000,000**	**0**	**70,888,984**	**70,888,984**	**0**	**74,433,433**	**74,433,433**
Total	**23,025,072.90**	**169,100,000.00**	**192,125,072.90**	**55,949,973.00**	**99,065,924.00**	**155,015,897.00**	**30,183,090.00**	**128,708,204.00**	**158,891,294.00**	**31,692,244.00**	**135,143,614.20**	166,835,858.20
Kimilili Municipality												
Programme/Sub Programme	Approved Budget 2023/24			2024/25			2025/26			2026/27		
	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)	15,234,222		15,234,222	17,630,855	0	17,630,855	18,071,626	0	18,071,626	18,975,208	0	18,975,208
SP2: Human resource	13,811,045		13,811,045	16317362	0	16,317,362	17,133,230	0	17,133,230	17,989,892	0	17,989,892
Sub Total	**29,045,267**	**0**	**29,045,267**	**33,948,217**	**0**	**33,948,217**	**35,204,856**	**0**	**35,204,856**	**36,965,099**	**0**	**36,965,099**
Programme 2: Urban Infrastructure Development and management												
Infrastructure. Housing and public works	0	121,654,740	121,654,740	8,750,000	45,368,215	54,118,215	9,187,500.00	45,368,215	54,555,715	9,646,875.00	47,636,626	57,283,501
Infrastructure and civil works					10,611,882	10,611,882	-	11,142,476	11,142,476	-	11,699,600	11,699,600
Other Infrastructure					2,000,000	2,000,000	-	2,292,224	2,292,224	-	2,406,835	2,406,835
Sub Total	**-**	**121,654,740**	**121,654,740**	**8,750,000**	**57,980,097**	**66,730,097**	**9,187,500**	**58,802,915**	67,990,415	**9,646,875**	**47,636,626**	**57,283,501**
Grand Total	**29,045,267**	**121,654,740**	**150,700,007**	**42,698,217**	**57,980,097**	**100,678,314**	**44,392,356**	**58,802,915**	**103,195,272**	**46,611,974**	**47,636,626**	**94,248,600**
Trade												

Programme Sub Programme	Approved estimates 2023/24			Allocations FY 2024/25			Projections FY 2025/26			FY 2026/27		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
	Approved Estimates 2023/24			**2024/25**			**2025/26**			**2026/27**		
	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	19,208,655		19,208,655	19,018,400	0	19,018,400	19,969,320	0	19,969,320	20,967,786	0	20,967,786
SP 1.2 Planning and Support Services	0		0	5,692,820	0	5,692,820	5,977,461	0	5,977,461	6,276,334	0	6,276,334
SP 1.3 Administrative Services	6,428,510	23,327,308	29,755,818	15,041,030	0	15,041,030	32,550,935	0	32,550,935	34,178,481	0	34,178,481
Total Programme	**25,637,165**	**23,327,308**	**48,964,473**	**39,752,250**	**0**	**39,752,250**	**58,497,716**	**0**	**58,497,716**	**61,422,601**	**0**	**61,422,601**
Programme 2: Trade and Enterprise Development												
SP 2.1 Business Loan	0	165,673,533	165,673,533		30,000,000	30,000,000	0	30,750,000.00	30,750,000	0	32,287,500.00	32,287,500
Total Programme	**0**	**165,673,533**	**165,673,533**	**0**	**30,000,000**	**30,000,000**	**0**	**30,750,000**	**30,750,000**	**0**	**32,287,500**	**32,287,500**
Programme 3: Market Infrastructure Development and Management												
SP 3.1 Market Infrastructure	0	124,000,000	124,000,000	0	80,000,000	80,000,000	0	80,000,000.00	80,000,000.00	0	84,000,000.00	84,000,000.00
SP 3.2 Ward Based Projects	0	48,336,000	48,336,000	0	59,467,280	59,467,280	0	59,467,280.00	59,467,280.00	0	62,440,644.00	62,440,644.00
Pending Bills					13,917,051	13,917,051	0	-	-	0	-	-
Total Programme	**0**	**172,336,000**	**172,336,000**	**0**	**153,384,331**	**153,384,331**	**0**	**139,467,280**	**139,467,280**	**0**	**146,440,644**	**146,440,644**
Total Vote	**25,637,165**	**361,336,841**	**386,974,006**	**39,752,250**	**183,384,331**	**223,136,581**	**58,497,716**	**170,217,280**	**228,714,996**	**61,422,601**	**178,728,144**	**240,150,745**
Energy												
	Approved Estimates 2023/24			2024/25			2025/26			2026/27		
	Current	**Capital**	Total	**Current**	Capital	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Programme 1: General Administration and Support Services												
SP 1.1 Human Resource	4,219,452	0	4,219,452	3,533,936	0	3,533,936	3,710,633	0	3,710,633	3,896,164	0	3,896,164

Programme Sub Programme	Approved estimates 2023/24			Allocations FY 2024/25			Projections FY 2025/26			FY 2026/27		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Development and Management												
SP 1.2 Planning and Support Services	587,361	0	587,361	10,000,000		10,000,000				0	0	0
SP 1.3 Administrative Services	31,415,603	0	31,415,603	10,422,106	0	10,422,106	6,825,959	0	6,825,959	7,167,257	0	7,167,257
Sub Total	**36,222,416**	**0**	**36,222,416**	**23,956,042**	**0**	**23,956,042**	**10,536,592**	**0**	**10,536,592**	**11,063,421**	**0**	**11,063,421**
Programme 2: Energy Development and Management												
SP 2.1 Energy access	**0**	**6,000,000**	6,000,000	**0**	20,033,314	**20,033,314**	**0**	**35,677,498.65**	**35,677,499**	**0**	**37,461,373.58**	**37,461,374**
SP 2.2 Project Supervision	0	-	0	0	0	**0**	**0**	**-**	**0**	**0**	**-**	**0**
SP 2.3. Supplier Credit	**0**	**-**	0	**0**	0	**0**	**0**	**-**	**0**	**0**	**-**	**0**
SP 2.3 REREC	**0**	**50,006,400**	50,006,400		45,000,000	**45,000,000**	**0**	**45,000,000.00**	**45,000,000**	**0**	**47,250,000.00**	**47,250,000**
Sub Total	0	56,006,400	56,006,400	**0**	**65,033,314**	**65,033,314**	**0**	**80,677,499**	**80,677,499**	**0**	**84,711,374**	**84,711,374**
Total Expenditure	36,222,416	56,006,400	92,228,816	**23,956,042**	**65,033,314**	**88,989,356**	**10,536,592**	**80,677,499**	**91,214,090**	**11,063,421**	**84,711,374**	**95,774,795**
Industry												
	Approved Estimates 2023/24			**2024/25**			**2025/26**			**2026/27**		
	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	1,885,920	0	1,885,920	1,872,540	0	1,872,540	1,966,167	0	1,966,167	2,064,475	0	2,064,475
SP 1.2 Planning and Support Services	0	0	-	4,826,000	0	4,826,000	5,067,300	0	5,067,300	5,320,665	0	5,320,665
SP 1.3 Administrative Services	5,185,857	0	5,185,857	18,207,816	0	18,207,816	20,495,548	0	20,495,548	21,520,325	0	21,520,325

Programme Sub Programme	Approved estimates 2023/24			Allocations FY 2024/25			Projections FY 2025/26			FY 2026/27		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Total Programme	**7,071,777**	**0**	**7,071,777**	**24,906,356**	**0**	**24,906,356**	**27,529,015**	**0**	**27,529,015**	**28,905,466**	**0**	**28,905,466**
Programme 2: Industrial Investment and Development												
SP 2.1 Industrial Development	0	350,000,000	350,000,000	0	80,000,000	80,000,000	0	80,000,000	80,000,000	0	84,000,000	84,000,000
Total Programme	**-**	**350,000,000**	**350,000,000**	**-**	**80,000,000**	**80,000,000**	**-**	**80,000,000**	**80,000,000**	**-**	**84,000,000**	**84,000,000**
Total Vote	**7,071,777**	**350,000,000**	**357,071,777**	**24,906,356**	**80,000,000**	**104,906,356**	**27,529,015**	**80,000,000**	**107,529,015**	**28,905,466**	**84,000,000**	**112,905,466**
Grand Total	**68,931,358**	**767,343,241**	**836,274,599**	**88,614,648**	**328,417,644**	**417,032,293**	**96,563,322**	**330,894,779**	**427,458,101**	**101,391,488**	**347,439,518**	**448,831,006**

Roads and Public Works

Sub-Programmes	Approved Estimates 2023/24			2024/25			2025/26			2026/27		
	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	85,121,330	0	85,121,330	88,265,741	0	88,265,741	92,679,028	0	92,679,028	97,312,979	0	97,312,979
SP 1.2 Administration Services	23,615,544	0	23,615,544	40,869,937	0	40,869,937	42,913,434	0	42,913,434	45,059,106	0	45,059,106
SP 1.3 Financial Services, Planning and Stewardship	4,726,720	0	4,726,720	0	0	0	0	0	0	0	0	0
Total Programme 1	**113,463,594**	**0**	**113,463,594**	**129,135,678**	**0**	**129,135,678**	**135,592,462**	**0**	**135,592,462**	**142,372,085**	**0**	**142,372,085**
Programme 2: Transport Infrastructure Development and Management												
SP 2.1 Construction of Roads Bridges and Drainage Works	0	946,778,320	946,778,320	0	299,500,000	299,500,000	0	314,475,000	314,475,000	0	330,198,750	330,198,750
SP 2.2 Maintenance of Roads	0	145,500,000	145,500,000	0	36,500,000	36,500,000	0	38,325,000	38,325,000	0	40,241,250	40,241,250
SP2.3: Rehabilitation of	0	0	0	0	20,000,000	20,000,000	0	41,131,217	41,131,217	0	43,187,778	43,187,778

Programme Sub Programme	Approved estimates 2023/24			Allocations FY 2024/25			Projections FY 2025/26			FY 2026/27		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Roads, Bridges and Drainage Works												
Ward Based Projects					647,702,720	647,702,720	0	647,702,720	647,702,720	0	680,087,856	680,087,856
Pending Bills	0	16,000,000	16,000,000		38,490,894	38,490,894	0	0	0	0	0	0
Grant: Fuel Levy					184,554,999	184,554,999	0	184,554,999	184,554,999	0	193,782,749	193,782,749
Total Programme 2	**0**	**1,108,278,320**	**1,108,278,320**	**-**	**1,226,748,613**	**1,226,748,613**	**-**	**1,226,188,936**	**1,226,188,936**	**-**	**1,287,498,383**	**1,287,498,383**
Programme 3: Building Standards and Quality Assurance												
SP 3.1 Building Standards and Research	0	24,800,000	24,800,000					20,000,000	20,000,000		21,000,000.00	21,000,000.00
Total Programme 3	**-**	**24,800,000**	**24,800,000**					**20,000,000**	**20,000,000**	**-**	**21,000,000**	**21,000,000**
Programme 4 : Public and Transport Safety												
SP4.1: Fire Risk Management	0	-	-					8,000,000	8,000,000	0	8,400,000	8,400,000
SP4.2: Transport Safety	0	-	-						0			0
SP4.3: Air Transport	0	-	-						0			0
SP4.4: Railway Transport	0	-	-						0			0
Total Programme 4	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**8,000,000**	**8,000,000**	**-**	**8,400,000**	**8,400,000**
Grand Total	**113,463,594**	**1,133,078,320**	**1,246,541,914**	**129,135,678**	**1,226,748,613**	**1,355,884,291**	**135,592,462**	**1,254,188,936**	**1,389,781,398**	**142,372,085**	**1,316,898,383**	**1,459,270,468**

Gender, Culture

	Approved estimates 2023/24			FY 2024/25			FY 2025/26			FY 2026/27		
	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	34,907,953		34,907,953	51,289,428		51,289,428	53,853,899	0	53,853,899	56,546,594	0	56,546,594

Programme Sub Programme	Approved estimates 2023/24 Current	Capital	Total	Allocations FY 2024/25 Current	Capital	Total	Projections FY 2025/26 Current	Capital	Total	FY 2026/27 Current	Capital	Total
SP 1.2 Planning and Budgeting	634,572		634,572			0	0	0	0	0	0	0
SP 1.3 Utility for office operations	500,000		500,000	0	0	0	0	0	0	0	0	0
SP 1.4 Administrative service management	10,825,513	958,513	11,784,026	14,184,807	0	14,184,807	12,561,922	0	12,561,922	13,190,018	0	13,190,018
Sub Total	**46,868,038**	**958,513**	**47,826,551**	**65,474,235**	**-**	**65,474,235**	**66,415,822**	**-**	**66,415,822**	**69,736,613**	**-**	**69,736,613**
Programme 2: Cultural Development and Management												
SP 2.1 Participate in kicosca and ealasca games	29,875,000		29,875,000	9,646,120		9,646,120	10,128,426.00	0	10,128,426.00	10,634,847.30	-	10,634,847.30
SP 2.2 Participate Kenya music cultural festival			0			-	-	0	-	-	-	-
SP 2.3 Hold herbal medicine day			0			-	-	0	-	-	-	-
SP 2.4 Liquor and licensing enforcement exercise	-		0			-	-	0	-	-	-	-
SP 2.5 Construction of Sang'alo Multipurpose Hall	-	6,440,351	6,440,351		18,164,663	18,164,663	-	19,072,896	19,072,895.84	-	20,026,540.63	20,026,540.63
SP 2.6 Youth Programme	-	1,128,440	1,128,440			-	-	0	-	-	-	-
Sub Total	**29,875,000**	**7,568,791**	**37,443,791**	**9,646,120**	**18,164,663**	**27,810,783**	**10,128,426**	**19,072,896**	**29,201,322**	**10,634,847**	**20,026,541**	**30,661,388**
Programme 3: Gender Equity and Social Protection												

Programme Sub Programme	Approved estimates 2023/24			Allocations FY 2024/25			Projections FY 2025/26			FY 2026/27		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
SP 3.1 Operations of GTWG	1,500,000	-	1,500,000			-	-	-	-	-	-	-
SP 3.2 Gender based violence response programs(16 days of activism against women)	2,000,000	-	2,000,000			-	-	-	-	-	-	-
SP 3.3 Mark and celebrate international Womens Day	2,000,000	-	2,000,000			-	-	-	-	-	-	-
SP 3.4 Mark and celebrate international Disability day	1,000,000	-	1,000,000			-	-	-	-	-	-	-
SP 3.5 Disability Empowerment program		12,317,615	12,317,615		5,000,000	5,000,000	-	5,125,000	5,125,000	-	5,381,250	5,381,250
SP 3.6 Women Empowerment program		20,526,343	20,526,343		5,000,000	5,000,000	-	5,125,000	5,125,000	-	5,381,250	5,381,250
Pending Bills					594,655	594,655	-	-	-	-	-	-
Sub Total	**6,500,000**	**32,843,958**	**39,343,958**	**-**	**10,000,000**	**10,000,000**	**-**	**10,250,000**	**10,250,000**	**-**	**10,762,500**	**10,762,500**
Total Gender & Culture	**83,243,038**	**41,371,262**	**124,614,300**	**75,120,355**	**28,164,663**	**103,285,018**	**76,544,248**	**29,322,896**	**105,867,143**	**80,371,460**	**30,789,041**	**111,160,501**
YOUTH AND SPORTS												
	Approved estimates 2023/24			**FY 2024/25**			**FY 2025/26**			**FY 2026/27**		
	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	13,331,452		13,331,452	13,151,163		13,151,163	13,808,721	-	13,808,721	14,499,157	-	14,499,157

Programme Sub Programme	Approved estimates 2023/24			Allocations FY 2024/25			Projections FY 2025/26			FY 2026/27		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
SP 1.2 Planning and Budgeting	830,126		830,126	830,126		830,126	871,632	-	871,632	915,214	-	915,214
SP 1.3 Utility for office operations	520,000		520,000	520,000		520,000	546,000	-	546,000	573,300	-	573,300
SP 1.4 Administrative service management	10,809,497	4,000,000	14,809,497	8,506,229		8,506,229	7,135,926	-	7,135,926	7,492,723	-	7,492,723
Sub Total	**25,491,075**	**4,000,000**	**29,491,075**	**23,007,518**	**-**	**23,007,518**	**22,362,280**	**-**	**22,362,280**	**23,480,394**	**-**	**23,480,394**
Programme 2: Sports and Talent Development												
SP 2.1 Construction of phase 1 Masinde Muliro stadium	-	76,000,000	76,000,000		25,430,681	25,430,681	-	26,702,215	26,702,215	-	28,037,325	28,037,325
SP 2.2 Completion and equipping of phase 1and phase 11 of High-Altitude Training centre	-	22,000,000	22,000,000		23,386,387	23,386,387	-	24,555,706	24,555,706	-	25,783,492	25,783,492
SP 2.3 Boards and Committees (Operations Cost)	-	-	-			-	-	-	-	-	-	-
Sub Total	**-**	**98,000,000**	**98,000,000**	**-**	**48,817,068**	**48,817,068**	**-**	**51,257,921**	**51,257,921**	**-**	**53,820,817**	**53,820,817**
Programme 3: Sports and Talent Development												
SP 3.1 Sports Facility development and management	-	17,300,000	17,300,000									
SP 3.2 Project supervision	-	-	-									
SP 3.3 Youth Empowerment fund	-	29,684,326	29,684,326									

Programme Sub Programme	Approved estimates 2023/24			Allocations FY 2024/25			Projections FY 2025/26			FY 2026/27		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Sub Total	**-**	**46,984,326**	**46,984,326**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Youth & Sports	**25,491,075**	**148,984,326**	**174,475,401**	**23,007,518**	**48,817,068**	**71,824,586**	**22,362,280**	**51,257,921**	**73,620,201**	**23,480,394**	**53,820,817**	**77,301,211**
4917-total	**108,734,113**	**190,355,588**	**299,089,701**	**98,127,873**	**76,981,730**	**175,109,603**	**98,906,527**	**80,580,817**	**179,487,344**	**103,851,854**	**84,609,858**	**188,461,712**
							-291956.8275					
Health & Sanitation												
	Approved Estimate 2023/24			2024/25			2025/26			2026/27		
	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	147,416,175	40,673,929	188,090,104	2,871,838,042	0	2,871,838,042	3,015,429,944	0	3,015,429,944	3,166,201,441	0	3,166,201,441
SP 1.2 Leadership and Governance.	34,500,000		34,500,000	69,826,750	0	69,826,750	71,864,376	0	71,864,376	75,457,594	0	75,457,594
SP 1.3 Health Policy	**4,000,000**		4,000,000	1,000,000	0	1,000,000	1,025,000	0	1,025,000	1,076,250	0	1,076,250
SP 1.4 Human resource management	2,762,361,658		2,762,361,658	3,820,000	0	3,820,000	3,915,500	0	3,915,500	4,111,275	0	4,111,275
SP 1.5 Infrastructural development		206,215,172	206,215,172	0	146,320,159	146,320,159	0	153,636,167	153,636,167	0	161,317,975	161,317,975
Sub Total	**2,948,277,833**	**246,889,101**	**3,195,166,934**	**2,946,484,792**	**146,320,159**	**3,092,804,951**	**3,092,234,820**	**153,636,167**	**3,245,870,987**	**3,246,846,561**	**161,317,975**	**3,408,164,536**
Programme 2: Preventive and Promotive												
SP 2.1 Communicable and Non-communicable disease control	20,000,000		20,000,000	21,000,000.00	-	21,000,000.00	22,050,000.00	-	22,050,000.00	23,152,500.00	-	23,152,500.00

Programme				Allocations			Projections					
Sub Programme	Approved estimates 2023/24			FY 2024/25			FY 2025/26			FY 2026/27		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
SP 2.2 Community health strategy	5,600,000		5,600,000	5,880,000.00	-	5,880,000.00	6,174,000.00	-	6,174,000.00	6,482,700.00	-	6,482,700.00
SP 2.3 Health promotion	3,000,000		3,000,000	3,150,000.00	-	3,150,000.00	3,307,500.00	-	3,307,500.00	3,472,875.00	-	3,472,875.00
SP 2.4 Reproductive, Maternal,Newborn, Child, And Adolescent Health.	15,000,000		15,000,000	15,750,000.00	-	15,750,000.00	16,143,750.00	-	16,143,750.00	16,950,937.50	-	16,950,937.50
SP 2.5 public health	5,983,486	-	5,983,486	6,282,660.40	-	6,282,660.40	6,596,793.42	-	6,596,793.42	6,926,633.09	-	6,926,633.09
SP 2.6 Specialized materials and supplies	605,936,180		605,936,180	947,558,234.00	-	947,558,234.00	897,839,157.85		897,839,157.85	942,731,115.74	-	942,731,115.74
Total Programme	655,519,666	-	655,519,666	999,620,894	-	999,620,894	952,111,201	-	952,111,201	999,716,761	-	999,716,761
Programme 3: Curative Health Services.												
SP 3.1 Routine medical services	95,171,405		95,171,405	96,319,898	0	96,319,898	101,135,893	0	101,135,893	106,192,688	0	106,192,688
SP3. 2 Referral Strategy			-	6,380,000	0	6,380,000	6,699,000	0	6,699,000	7,033,950	0	7,033,950
Grants: DANIDA	40,206,771		40,206,771	13,698,750	0	13,698,750	13,698,750	0	13,698,750	14,383,688	0	14,383,688
UNICEF	1,571,000	0	1,571,000	1,571,000	0	1,571,000	1,649,550	0	1,649,550	1,732,028	0	1,732,028
SHIF Reimbursement				105,600,000		105,600,000	105,600,000	0	105,600,000	110,880,000	0	110,880,000
UNFPA				7,400,000		7,400,000	7,400,000	0	7,400,000	7,770,000	0	7,770,000
Community Health Promoters				107,400,000		107,400,000	107,400,000	0	107,400,000	112,770,000	0	112,770,000
Total Programme	136,949,176	0	136,949,176	338,369,648	0	338,369,648	343,583,193	0	343,583,193	360,762,353	0	360,762,353
Programme 4: Health Infrastructure Development and Management												

Programme Sub Programme	**Approved estimates 2023/24**			**Allocations** **FY 2024/25**			**Projections** **FY 2025/26**			**FY 2026/27**		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Sub Programme 1: Health Infrastructure Development and Management	0	0	0	0	0	0	0	0	0	0	0	0
Total Programme	-	-	-	-	-	-	-	-	-	-	-	-
Programme 5: Sanitation Management												
Sub Programme 1: Public Sanitation	2,017,430	-	2,017,430	1,248,350	0	1,248,350	1,279,559	0	1,279,559	1,343,537	0	1,343,537
Sub Programme 2: School and Market Sanitation	0	0	0	0	0	0	0	0	0	0	0	0
Sub Programme 3: Sanitation Infrastructure	0	15,358,366	15,358,366	0	10,429,894	10,429,894	0	10,690,641	10,690,641	0	11,225,173	11,225,173
Total Programme	**2,017,430**	**15,358,366**	**17,375,796**	**1,248,350**	**10,429,894**	**11,678,244**	**1,279,559**	**10,690,641**	**11,970,200**	**1,343,537**	**11,225,173**	**12,568,710**
Grand Total	3,742,764,105	262,247,467	4,005,011,572	4,285,723,684	156,750,053	4,442,473,737	4,389,208,773	164,326,808	4,553,535,581	4,608,669,211	172,543,149	4,781,212,360

Finance and Economic Planning

Programme	Approved estimates 2023/24			FY 2024/25			FY 2025/26			FY 2026/27		
	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	398,061,815		398,061,815	387,951,287	0	387,951,287	407,348,851	0	407,348,851	427,716,294	0	427,716,294
SP 1.2 Administration Services	382,421,906	19,550,000	401,971,906	143,159,320	0	143,159,320	191,644,409	0	191,644,409	201,226,629	0	201,226,629
SP 1.3 Employer Contribution for Staff Pension	154,699,268		154,699,268	415,421,457	0	415,421,457	215,720,414	0	215,720,414	104,418,819	0	104,418,819
SP 1.4: Staff development and Training	0	0	0	1,091,500	0	1,091,500	20,000,000	0	20,000,000	21,000,000	0	21,000,000
Total Programme 1	**935,182,989**	**19,550,000**	**954,732,989**	**947,623,564**	**0**	**947,623,564**	**834,713,674**	**0**	**834,713,674**	**754,361,742**	**0**	**754,361,742**

Programme Sub Programme	Approved estimates 2023/24			Allocations FY 2024/25			Projections FY 2025/26			FY 2026/27		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Programme 2: County Planning Management												
SP 2.1 Economic Policy and County Planning Services	26,095,966	0	26,095,966	19,400,764	0	19,400,764	20,370,802	0	20,370,802	21,389,342	0	21,389,342
SP 2.2 Budgeting	83,288,695	0	83,288,695	36,465,600	0	36,465,600	38,288,880	0	38,288,880	40,203,324	0	40,203,324
SP 2.3 Monitoring and Evaluation	15,646,610	0	15,646,610	10,424,292	0	10,424,292	10,945,507	0	10,945,507	11,492,782	0	11,492,782
SP 2.4 Resource Mobilization Strategies	-	0	0	0	0	0	5,000,000	0	5,000,000	5,250,000	0	5,250,000
SP 2.5 Enforcement of Revenue Collection	0	0	0	0	0	0	5,000,000	0	5,000,000	5,250,000	0	5,250,000
Total Programme 2	**125,031,271**	**0**	**125,031,271**	**66,290,656**	**0**	**66,290,656**	**79,605,189**	**0**	**79,605,189**	**83,585,448**	**0**	**83,585,448**
Programme 3: County Financial Service Management												
SP 3.1 Revenue Mobilization	34,279,040	0	34,279,040	40,192,006	0	40,192,006	42,201,606	0	42,201,606	44,311,687	0	44,311,687
SP 3.2 Accounting Services	20,319,230	0	20,319,230	18,335,192	0	18,335,192	19,251,952	0	19,251,952	20,214,549	0	20,214,549
SP 3.3 Audit Services	17,547,721	0	17,547,721	16,114,467	0	16,114,467	16,920,190	0	16,920,190	17,766,200	0	17,766,200
SP 3.4 Supply Chain Services	18,118,235	0	18,118,235	16,524,147	0	16,524,147	17,350,354	0	17,350,354	18,217,872	0	18,217,872
SP 3.5 Statistics	0	0	0	10,000,000	0	10,000,000	10,500,000	0	10,500,000	11,025,000	0	11,025,000
Total Programme 3	**90,264,226**	**0**	**90,264,226**	**101,165,812**	**0**	**101,165,812**	**106,224,103**	**0**	**106,224,103**	**111,535,308**	**0**	**111,535,308**
Programme 4: Service Delivery and Organizational transformation												
SP 4.1 Service Delivery Unit	5,000,000		5,000,000			**0**	**0**	**0**	**0**	0	0	0

Programme Sub Programme	Approved estimates 2023/24 Current	Capital	Total	Allocations FY 2024/25 Current	Capital	Total	Projections FY 2025/26 Current	Capital	Total	FY 2026/27 Current	Capital	Total
SP 4.2 Investment Initiative	5,000,000		5,000,000			**0**	**0**	**0**	**0**	0	0	0
SP 4.3 Special Coordination Unit	17,827,013		17,827,013	24,290,307		24,290,307	25,504,822	0	25,504,822	26,780,063	0	26,780,063
SP 4.4 Maintenance of computer, software and networks - Revenue System	12,000,000		12,000,000		37,467,365	37,467,365	0	39,340,733	39,340,733	0	41,307,770	41,307,770
SP 4.5 System Enhancement	20,000,000	0	20,000,000		18,251,584	18,251,584	0	19,164,163	19,164,163	0	20,122,371	20,122,371
SP 4.6 Emergency Fund		160,415,731	160,415,731	**0**	**100,000,000**	100,000,000	0	105,000,000	105,000,000	0	110,250,000	110,250,000
Grants: Equalization Fund		58,779,835	58,779,835			0	0	0	0	0	0	0
ICT		33,250,000	33,250,000			0	0	0	0	0	0	0
Health Management System		37,955,528	37,955,528			0	0	0	0	0	0	0
Total Programme 4	**59,827,013**	**290,401,094**	**350,228,107**	**24,290,307**	**155,718,949**	**180,009,256**	**25,504,822**	**163,504,896**	**189,009,719**	**26,780,063**	**171,680,141**	**198,460,205**
TOTAL VOTE	1,210,305,499	309,951,094	1,520,256,593	1,139,370,339	155,718,949	1,295,089,288	1,046,047,788	163,504,896	1,209,552,685	976,262,562	171,680,141	1,147,942,703

3.6.1.14 Public Service Management and Administration & Office of the County Secretary

Public Service Management & Administration

Programme	Approved estimates 2023/24			2024/25			2025/26			2026/27		
	Current	**Capital**	Total	**Current**	Capital	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Programme 1: General Administration, Planning and Support Services												
SP 1.1 Salaries	428,997,892		428,997,892	223,073,211	0	223,073,211	234,226,872	0	234,226,872	245,938,215	0	245,938,215
SP 1.2 Utilities	0		0	150,000	0	150,000	157,500	0	157,500	165,375	0	165,375

Programme Sub Programme	Approved estimates 2023/24			Allocations FY 2024/25			Projections FY 2025/26			FY 2026/27		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
SP 1.3 Maintenance	0		0	5,065,905	0	5,065,905	5,192,553	0	5,192,553	5,452,180	0	5,452,180
SP 1.4 Operations	76,066,755		76,066,755	57,549,825	0	57,549,825	57,928,213	0	57,928,213	60,824,623	0	60,824,623
SP 1.5 Contracted security and cleaning services	71,179,450		71,179,450	67,179,450		67,179,450	68,858,936	0	68,858,936	72,301,883	0	72,301,883
SP 1.6 Purchase of uniforms	0		0	2,000,000		2,000,000	2,050,000	0	2,050,000	2,152,500	0	2,152,500
SP 1.7 Medical insurance	250,000,000		250,000,000	200,000,000		200,000,000	210,000,000	0	210,000,000	220,500,000	0	220,500,000
SP 1.8 National holidays	10,000,000		10,000,000	10,000,000		10,000,000	10,500,000	0	10,500,000	11,025,000	0	11,025,000
SP 1.9 Infrastructure Development		32,713,240	32,713,240		12,441,686	12,441,686	0	13,063,771	13,063,771	0	13716959.31	13,716,959
SP 1.10 Devolved units	6,000,000		6,000,000	8,265,905		8,265,905	8,472,553	0	8,472,553	8,896,180	0	8,896,180
Pending bills					1749406	1,749,406	0	1,836,876	1,836,876	0	1,928,720	1,928,720
Total Programme 1	**842,244,097**	**32,713,240**	**874,957,337**	**573,284,296**	**14,191,092**	**587,475,388**	**597,386,626**	**14,900,647**	**612,287,273**	**627,255,957**	**15,645,679**	**642,901,636**
Programme 2: Public Participation, Civic Education and outreach services												
Sub programme 1: Public participation	4,000,000	0	4,000,000	-	-	-	-	-	-	-	-	-
Sub programme 2: Civic education	4,000,000	0	4,000,000	5,000,000	-	5,000,000	5,250,000	-	5,250,000	5,512,500	-	5,512,500
Total Programme 2	**8,000,000**	**0**	**8,000,000**	**5,000,000**	**0**	**5,000,000**	**5,250,000**	**0**	**5,250,000**	**5,512,500**	**0**	**5,512,500**
Programme 3: Service delivery and organizational transformation												
SP 3.1 Service Delivery and Organizational Transformation	10,000,000	0	10,000,000	0		0	-	0	0	-	0	0

Programme Sub Programme	Approved estimates 2023/24			Allocations FY 2024/25			Projections FY 2025/26			FY 2026/27		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Total Programme 3	**10,000,000**	**-**	**10,000,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL VOTE	**860,244,097**	**32,713,240**	**892,957,337**	**578,284,296**	**14,191,092**	**592,475,388**	**602,636,626**	**14,900,647**	**617,537,273**	**632,768,457**	**15,645,679**	**648,414,136**
Office of the County Secretary												
	Approved estimates 2023/24			**2024/25**			**2025/26**			**2026/27**		
	Current	**Capital**	Total	**Current**	Capital	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Programme 1: General Administration, Planning and Support Services												
SP 1.1 Payroll cleaning	0	**0**	0	0	0	-	-	-	-	-	-	-
SP 1.2 Human Resource Management		**0**	0	6,000,000	0	6,000,000	6,300,000	-	6,300,000	6,615,000	-	6,615,000
SP 1.3 Records management	0	**0**	0	5,000,000	0	5,000,000	5,250,000	-	5,250,000	5,512,500	-	5,512,500
SP 1.4 Utilities and maintenance	450,000	**0**	450,000			-	2,000,000	-	2,000,000	2,100,000	-	2,100,000
SP 1.5 Administration support	19,656,720	**0**	19,656,720	21,699,996		21,699,996	29,291,841	-	29,291,841	30,756,433	-	30,756,433
Devolution Support Programme				37,500,000		37,500,000	37,500,000	-	37,500,000	39,375,000	-	39,375,000
Sub Total	**20,106,720**	**0**	**20,106,720**	**70,199,996**	**0**	**70,199,996**	**80,341,841**	**0**	**80,341,841**	**84,358,933**	**0**	**84,358,933**
Programme 2: General Administration, Planning and Support Services County Attorney												
SP 2.1 Utilities	350,000		350,000	100,000		100,000	105,000		105,000	110,250	0	110,250
SP 2.2 Maintenance	0		0	7,000,000		7,000,000	7,350,000		7,350,000	7,717,500	0	7,717,500
SP 2.3 Operations	5,909,000		5,909,000	4,532,408		4,532,408	6,759,028		6,759,028	7,096,980	0	7,096,980
SP 2.4 Legal fees	7,500,000		7,500,000	8,500,000		8,500,000	8,925,000		8,925,000	9,371,250	0	9,371,250
Pending bills				20,868,444		20,868,444	0		0	0	0	0
Total Programme 2	**13,759,000**	**0**	**13,759,000**	**41,000,852**	**0**	**41,000,852**	**23,139,028**	**0**	**23,139,028**	**24,295,980**	**0**	**24,295,980**

Programme Sub Programme	Approved estimates 2023/24			Allocations FY 2024/25			Projections FY 2025/26			FY 2026/27		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme 3: Public sector information and communication technology management												
Sub programme 1: ICT infrastructure		12,792,823	12,792,823	10,000,000	0	10,000,000	10,500,000	0	10,500,000	11,025,000	0	11,025,000
Total Programme 3	**0**	**12792823**	**12792823**	**10,000,000**	**-**	**10,000,000**	**10,500,000**	**-**	**10,500,000**	**11,025,000**	**-**	**11,025,000**
TOTAL VOTE	**33,865,720**	**12,792,823**	**46,658,543**	**121,200,848**	**0**	**121,200,848**	**113,980,869**	**0**	**113,980,869**	**119,679,913**	**0**	**119,679,913**

Governor's and Deputy Governor's Office

	Approved estimates 2023/24			2024/25			2025/26			2026/27		
	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	3,000,000	0	3,000,000	0	0	0	0	0	0	0	0	0
SP 1.2 Public consultative meetings	15,000,000	0	15,000,000	0	0	0	0	0	0	0	0	0
SP 1.3 Feasibility Studies/ advisory services		0	0	0	0	0	0	0	0	0	0	0
SP 1.4 Utilities	-		0	250,000		250,000	262,500	0	262,500	275,625	0	275,625
SP 1.5 Operations and other departmental programs	136,299,149		136,299,149	140,501,801		140,501,801	129,435,424	0	129,435,424	135,907,195	0	135,907,195
SP 1.6 Maintenance	14,000,000		14,000,000			0		0	0	0	0	0
SP 1.7 Salaries and gratuity	228,432,549		228,432,549	531,452,303		531,452,303	558,024,918	0	558,024,918	585,926,164	0	585,926,164
Pending bills				22,942,390		22,942,390	0	0	0	0	0	0
Total Programme 1	**396,731,698**	**0**	**396,731,698**	**672,204,104**	**0**	**672,204,104**	**687,722,842**	**0**	**687,722,842**	**722,108,984**	**0**	**722,108,984**
Programme 2: County Executive Committee Affairs												

Programme Sub Programme	Approved estimates 2023/24			Allocations FY 2024/25			Projections FY 2025/26			FY 2026/27		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
SP 2.1 Leadership and Coordination of County Departments and Agencies	41,000,000	0	41,000,000	39,254,586	0	39,254,586	41,217,315	0	41,217,315	43,278,181	0	43,278,181
Total Programme 2	41,000,000	0	41,000,000	39,254,586	0	39,254,586	41,217,315	0	41,217,315	43,278,181	0	43,278,181
Programme 3: County Strategic and Service Delivery Coordination												
SP 3.1 Staff Management Services.	7,000,000	0	7,000,000	12,200,000	0	12,200,000	12,810,000	0	12,810,000	13,450,500	0	13,450,500
SP 3.2 Events Management and Protocol Services.			0									
SP 3.3 Communication			0									
SP 3.4 Integrity			0									
SP 3.5 Intergovernmental relations			0									
SP 3.6 Special Programmes	9,000,000		9,000,000									
Total Programme 3	**16,000,000**	**0**	**16,000,000**	**12,200,000**	**0**	**12,200,000**	**12,810,000**	**0**	**12,810,000**	**13,450,500**	**0**	**13,450,500**
TOTAL VOTE	**453,731,698**	**0**	**453,731,698**	**723,658,690**	**0**	**723,658,690**	**741,750,158**	**0**	**741,750,157**	**778,837,665**	**0**	**778,837,665**
OFFICE OF THE DEPUTY GOVERNOR												
Programme 1: General administration, planning and support services												
SP 1.1 Utilities	1,328,000		1,328,000	160,000		160,000	164,000	0	164,000	172,200	0	172,200
SP 1.2 Operations	22,108,583		22,108,583	36,482,390		36,482,390	37,394,450	0	37,394,450	39,264,172	0	39,264,172
SP 1.3 Maintenance	3,900,000		3,900,000	2,000,000		2,000,000	2,050,000	0	2,050,000	2,152,500	0	2,152,500

Programme Sub Programme	Approved estimates 2023/24			Allocations FY 2024/25			Projections FY 2025/26			FY 2026/27		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
Sub Total	**27,336,583**	**0**	**27,336,583**	**38,642,390**	**0**	**38,642,390**	**39,608,450**	**0**	**39,608,450**	**41,588,872**	**0**	**41,588,872**
Total Governors	**481,068,281**	**0**	**481,068,281**	**762,301,080**	**0**	**762,301,080**	**781,358,607**	**0**	**781,358,607**	**820,426,538**	**0**	**820,426,538**

County Public Service Board

	Approved estimates 2023/24			2024/25			2025/26			2026/27		
	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	22,141,121		22,141,121	29,806,533	0	29,806,533	33,475,185	0	33,475,185	35,148,944	0	35,148,944
Total Programme 1	**22,141,121**	**-**	**22,141,121**	**29,806,533**	**-**	**29,806,533**	**33,475,185**	**-**	**33,475,185**	**35,148,944**	**-**	**35,148,944**
Programme2: Human Resource Management and development												
SP 2.1 Human Resource Management	10,374,532		10,374,532	11,712,720	0	11,712,720	8,471,820	0	8,471,820	8,895,411	-	8,895,411
Total Programme 2	**10,374,532**	**0**	**10,374,532**	**11,712,720**	**0**	**11,712,720**	**8,471,820**	**0**	**8,471,820**	**8,895,411**	**0**	**8,895,411**
Programme 3: Governance and National Values												
SP 3.1 Quality Assurance	5,120,330		5,120,330	3,120,330	0	3,120,330	3,276,347	0	3,276,347	3,440,164	0	3,440,164
SP 3.2 Ethics governance and national values	10,716,570		10,716,570	5,270,541	0	5,270,541	5,534,068	0	5,534,068	5,810,771	0	5,810,771
Total Programme 3	**15,836,900**	**0**	**15,836,900**	**8,390,871**	**0**	**8,390,871**	**8,810,415**	**0**	**8,810,415**	**9,250,935**	**0**	**9,250,935**
Programme4: Institutional Development												
SP 1.2 Construction 1 Storey Building Administrative Block	0	14,500,000	14,500,000	0	16,018,306	16,018,306	0	16,819,222	16,819,222	0	17,660,183	17,660,183
Total Programme 4	0	14,500,000	14,500,000	0	16,018,306	16,018,306	0	16,819,222	16,819,222	0	17,660,183	17,660,183
Total CPSB	**48,352,553**	**14,500,000**	**62,852,553**	**49,910,124**	**16,018,306**	**65,928,430**	**50,757,420**	**16,819,222**	**67,576,641**	**53,295,290**	**17,660,183**	**70,955,473**

County Assembly

Programme Sub Programme	Approved estimates 2023/24			Allocations FY 2024/25			Projections FY 2025/26			FY 2026/27		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
	Approved Estimates 2023/24			2024/25			2025/26			2026/27		
	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	889,203,730	0	889,203,730	918,852,279	-	918,852,279	941,823,585	-	941,823,585	988,914,765	-	988,914,765
Legislation; Bills processing, publications and printing, Motions debating	8,174,250	0	8,174,250	8,582,963	-	8,582,963	9,012,111	-	9,012,111	9,462,716	-	9,462,716
Programme3.Oversight(Committee fact-finding, budget interrogation expenditure, report writing retreats, Foreign and Domestic travels	33,499,622	0	33,499,622	35,174,603	-	35,174,603	37,247,262	-	37,247,262	39,109,625	-	39,109,625
Programme 4; Representation	160,964,702	0	160,964,702	169,012,937	-	169,012,937	177,463,584	-	177,463,584	186,336,763	-	186,336,763

Programme Sub Programme	Approved estimates 2023/24			Allocations FY 2024/25			Projections FY 2025/26			FY 2026/27		
	Current	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**	**Current**	**Capital**	**Total**
and other outreach services (ward office operationalization, Processing of petitions, Bunge Mashinani programme)												
Medical Insurance	**33,645,383**	0	33,645,383	35,327,652	-	35,327,652	35,327,652	-	35,327,652	37,094,035	-	37,094,035
General Infrastructural Development	**0**	151,737,650	151,737,650	0	190,000,000	190,000,000	0	190,000,000.00	190,000,000	0	199,500,000.00	199,500,000
Total County Assembly	**1,125,487,687**	**151,737,650**	**1,277,225,337**	**1,166,950,433**	**190,000,000**	**1,356,950,433**	**1,200,874,194**	**190,000,000**	**1,390,874,194**	**1,260,917,904**	**199,500,000**	**1,460,417,904**
Total County Budget	**9,952,593,210.47**	**5,288,937,617.00**	**15,241,530,827.47**	**10,621,087,032.91**	**4,968,360,669.03**	**15,589,447,701.94**	**10,855,544,809.17**	**5,005,725,250.58**	**15,861,270,059.44**	**11,278,565,432.68**	**5,241,905,078.45**	**16,520,470,511.06**

ANNEX 5: Analysis of Total transfer to County Government from FY 2017/18 to FY 2023/24

A. REVENUE	BUDGET ESTIMATES 2017-18	BUDGET ESTIMATES 2018-19	BUDGET ESTIMATES 2019-2020	BUDGET ESTIMATES 2020-2021	BUDGET ESTIMATES 2021-2022	BUDGET ESTIMATES 2022-2023	BUDGET ESTIMATES 2023-2024
Bal. b/f	**583,647,539**	**1,255,948,826**	**1,215,275,668**	**1,320,961,881**	**230,673,452**	**867,288,525**	**275,350,297**
Retention						293,425,903	150,000,000
Health Dept	61,372,701						
4th Quarter Maternity Reimbursement 2014/15	130,424,042						
Transfers from Central Government	**8,758,000,000**	**8,949,000,000**	**8,893,650,000**	**8,893,740,000**	**10,659,435,192**	**10,659,435,192**	**11,111,983,608**
Conditional Grants	**531,884,312**	**533,956,683**	**583,647,539**	**499,669,895**	**153,297,872**	**113,228,200**	**1,463,020,370**
Health; (i) Compensation User Fee Foregone	32,837,307	32,837,307	32,837,307	32,837,307			
(ii) Leasing Of Medical Equipment	95,744,681	200,000,000	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
DANIDA GRANT (Ministry of Health)	34,350,249	41,551,298	66,160,917	25,290,000	19,705,125	28,605,056	44,837,065
Sirisia Hospital Grant		99,999,945	99,999,945				
Education; Development of Youth Polytechnics	76,276,625	141,776,625	124,503,298	67,849,894			
Fuel Levy Fund	327,025,699	474,748,805	371,442,915	266,961,417		3,228,200	
Development Partners	298,824,753						
Finance; COVID 19 Grant			213,714,000	66,330,000		9,856,193	
Finance: Equalization Fund							58,779,835
Devolution Support Programme; Level I		58,329,310	88,329,310	45,000,000			
Devolution Support Programme; Level II			212,537,789	212,537,789	112,815,048	52,805,780	
Universal Care Grant	160,000,000	115,388,909	198,056,208	38,480,000	52,969,787		
Aggregated Industrial Park Grant							250,000,000
AGRIC; World Bank Agricultural and Rural Growth Projects	50,000,000	181,550,578	471,699,547	350,000,000	280,530,114	332,916,544	121,681,141
National Agricultural Value Chain Development Project (NAVCDP)							200,000,000
Livestock Value Chain Support Project							35,809,200
Kenya Livestock Commercialization Project (KELCOP)							34,500,000
Agricultural Sector Development Support Programme (ASDSP II)		22,404,685	37,628,184	14,376,061	26,752,122	9,615,952	593,849

A. REVENUE	BUDGET ESTIMATES 2017-18	BUDGET ESTIMATES 2018-19	BUDGET ESTIMATES 2019-2020	BUDGET ESTIMATES 2020-2021	BUDGET ESTIMATES 2021-2022	BUDGET ESTIMATES 2022-2023	BUDGET ESTIMATES 2023-2024
FINANCE; Kenya Devolution Support Programme	54,474,504	16,413,076					12,792,823
Lands, Urban Support Programme (Development)		300,977,100	300,977,100	300,977,100	300,977,100	882,648,919	
Lands, Urban Support Programme (Recurrent)		41,200,000	50,000,000	11,000,000	11,000,000	11,000,000	
Water and Natural Resources		80,000,000	160,000,000	80,000,000			
Finance Locally Led Climate Action Programme (FLLOCA)							11,110,884
Rural Electrification and Renewable Energy Corporation							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
Retention					8,769,449		
Climate Change Grant						125,000,000	320,781,943
FUNDS							**213,023,948**
Trade Loan							115,679,933
Women Empowerment Fund							14,706,343
Disability Empowerment Fund							8,437,615
Youth Empowerment Fund							19,984,326
Emergency Fund							54,215,731
Locally Generated AIA:							
i) Agriculture, Livestock, Fisheries, and Co-op Development	18,102,363	24,273,434	24,273,434	25,487,105	26,761,460	31,373,546	719,897
ii) Tourism, Forestry, Environment and Natural Resources and Water	1,100,000	1,155,000	1,155,000	1,212,750	1,273,388	1,273,388	
iii) Roads and Public works	3,500,000	3,675,000	3,675,000	3,858,750	4,051,688	4,051,688	
iv) Education, Science and Vocational Training	640,000	2,000,000	2,000,000	2,100,000	2,205,000	22,217,476	9,133,220
v) Health and Sanitation	335,982,724	324,731,287	433,355,670	516,974,687	692,823,421	767,056,828	1,142,218,266
vi) Trade, Energy, Industrialization, Lands, Urban and Physical Planning	850,000						
Lands, Urban	5,711,653	5,997,236	5,997,236	6,297,097	6,611,952	6,611,952	

A. REVENUE	BUDGET ESTIMATES 2017-18	BUDGET ESTIMATES 2018-19	BUDGET ESTIMATES 2019-2020	BUDGET ESTIMATES 2020-2021	BUDGET ESTIMATES 2021-2022	BUDGET ESTIMATES 2022-2023	BUDGET ESTIMATES 2023-2024
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	**365,886,830**	**361,831,956**	**477,529,339**	**563,357,039**	**741,524,891**	**847,382,860**	**1,162,071,383**
Local revenue as per expected finance act		391,353,854	441,568,045	700,000,000	746,811,602	500,000,000	868,201,471
Total	**11,229,708,340**	**12,765,312,274**	**13,836,129,306**	**11,902,328,884**	**14,454,364,384**	**14,821,204,142**	**15,243,651,077**