

REPUBLIC OF KENYA



COUNTY GOVERNMENT OF BOMET

COUNTY FISCAL STRATEGY PAPER 2021

FEBRUARY 2021

Foreword

The Bomet County Fiscal Strategy Paper 2021 lays down the foundation for the preparation of the MTEF budget in accordance with Section 117 of the Public Finance Management Act 2012. It sets out the County Governments economic policies and key priority programs to be implemented in the Medium-Term Expenditure Framework (MTEF) in line with the County Integrated Development Plan 2018-2022.

The County priorities and goals outlined herein are based on the County Integrated Development Plan (CIDP), Governor's manifesto and the County Annual Development Plan for Financial year 2021/2022. The expenditure priorities in the Sector ceilings in this Fiscal Strategy Paper have been realigned to the Big Four agenda. In this regard, the targeted expenditures will prioritize employment creation, youth empowerment, supporting manufacturing activities, enhancing health coverage and improving food security.

The County Government will adopt measures aimed at improving own source revenue. This includes implementation of the Revenue Enhancement Strategy, improving technical capacity of staff in Revenue Department and development of revenue bills and policies which are aimed at strengthening local revenue performance.

The ongoing prudent expenditure management and implementation of savings measures continue to improve the county government's fiscal position. The County demonstrates its ability to control spending on operations and maintenance as it creates focus on increasing allocation to development expenditure.

The Fiscal Framework hereby presented provides the means for the County to strengthen devolution for a transformative and shared prosperity. Attainment of the set programs calls for greater transparency, effectiveness and efficiency in public financial management in order to ensure fiscal discipline and safeguard macroeconomic stability.

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COUNTY EXECUTIVE MEMBER, FINANCE & ECONOMIC PLANNING

Acknowledgement

The County Government of Bomet Fiscal Strategy Paper 2021 is a collaborative effort from an array of expertise of professionals and key stakeholders in the County. The County Fiscal Strategy Paper 2021 is prepared in line with Section 117 of the Public Finance Management Act, 2012. It provides a highlight of the broad strategic macroeconomic issues and medium term fiscal framework. It also outlines the spending plans that form the basis for FY 2021/22 MTEF Budget and give indicative ceilings in line with the priorities as outlined during the presentation of the Sector Reports.

We are particularly grateful to His Excellency, the Governor Dr. Hillary Barchok for his lead role, direction and guidance in developing this document. Special thanks goes to the County Executive Committee Members, Chief Officers, Directors and all the accountants for their input in developing the departmental priorities and programmes for financial year 2021/2022.

Much gratitude to the technical team in the Economic Planning division who played a critical role by steering the process and providing technical guidance to the departments as well as putting together the paper. Special appreciation goes to Mr. John Kuria Kimotho, a PFM Specialist from the World Bank Group through the Kenya Accountable Devolution Programme for the invaluable technical support throughout the entire process.

We sincerely, thank the Members of the public, the County Budget and Economic Forum, stakeholders and other interested groups who participated in the CBEF and public participation meetings held in 23rd February 2021 and 24th Feb 2021 respectively. Your valuable contributions enabled the finalization of this document.

Milcah C. Ronoh

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Abbreviation and Acronyms

ADP	Annual Development Plan
A-I-A	Appropriations in Aid
BPS	Budget Policy Statement
CA	County Assembly
CARPS	Capacity Assessment and Rationalization of Public Service
CBK	Central Bank of Kenya
CBROP	County Budget Review and Outlook Paper
CECM	County Executive Committee Member
CFSP	County Fiscal Strategy Paper
CG	County Government
CIDP	County Integrated Development Plan
CPSB	County Public Service Board
FY	Financial Year
VTCs	Vocational Training Centers
ECDE	Early Childhood Development
CFSP	County Fiscal Strategy Paper
GDP	Gross Domestic Product
GoK	Government of Kenya
ICT	Information and Communication Technology
IFMIS	Integrated Financial Management Information System
MTEF	Medium Term Expenditure Framework
MTP	Medium-Term Plan
PBB	Programme Based Budget
PERs	Public Expenditure Review
PFM	Public Financial Management
PFMA	Public Finance Management Act
PPP	Public Private Partnership
TTI	Technical Training Institute

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Executive Summary

The County fiscal strategy paper 2021 is prepared in accordance to PFM Act section 117. The Act states that, the County Treasury shall prepare it and submit to the County Executive Committee for approval. The County Treasury shall then Submit the approved CFSP to the County Assembly by 28th February each year. The contents of the CFSP are largely informed by the PFM Act section 117(2) which provides for the aligning of the CFSP with the national objectives in the Budget Policy Statement.

The fiscal framework is guided by various principles which are in line with the medium-term expenditure framework and the County Integrated Development Plan (CIDP) among them:

- i. A strong revenue effort to ensure that the County budget has no deficit
- ii. Consistent Budget expenditures that agree with County and sectorial priorities with increased shift away from recurrent to capital expenditures
- iii. Enough fiscal space for infrastructural and social programmes necessary for achieving CIDP goals. The key County priority areas are Water, Roads, Health, Education, Agriculture, Trade and Social services.

The CFSP serves as the basis for the preparation of the annual estimates of revenue and expenditure for the County Budget 2021/2022. The paper, according to the Public Finance Management Act, 2012 requires the adoption of a multi-year perspective in budgeting to allocate public resources on a rolling basis over the medium-term. The FSP 2021 is in line with the 2021 Budget Policy Statement (BPS).

Legal Basis for the Publication of the Bomet County Fiscal Strategy Paper

The Bomet County **FSP** is prepared in accordance to Section 117 (1) of the PFMA, 2012 which states that:

- (1) The County Treasury shall prepare and submit to the County Executive Committee the County Fiscal Strategy Paper for approval and the County Treasury shall submit the approved Fiscal Strategy Paper to the county assembly by the 28th February of each year.
- (2) The County Treasury shall align its County Fiscal Strategy Paper with the national objectives in the Budget Policy Statement.
- (3) In preparing the County Fiscal Strategy Paper, the County Treasury shall specify the broad strategic priorities and policy goals that will guide the county government in preparing its budget for the coming financial year and over the medium term.
- (4) The County Treasury shall include in its County Fiscal Strategy Paper the financial outlook with respect to county government revenues, expenditures and borrowing for the coming financial year over the medium term.
- (5) In preparing the County Fiscal Strategy Paper, the County Treasury shall seek and take into account the views of:
 - a) The Commission on Revenue Allocation;
 - b) The public;
 - c) Any interested persons or groups; and
 - d) Any other forum that is established by legislation.
- (6) Not later than fourteen days after submitting the County Fiscal Strategy Paper to the County Assembly (CA), the CA shall consider and may adopt it with or without amendments.
- (7) The County Treasury shall consider any recommendations made by the CA when finalizing the budget proposal for the financial year concerned.
- (8) The County Treasury shall publish and publicize the County Fiscal Strategy Paper.

Fiscal Responsibility Principles for the County Government

In line with the Constitution, the Public Finance and Management Act, 2012 sets out the fiscal responsibility principle to ensure that prudent and transparent management of public resources. The PFM law (Section 107) states that:

- (1) A County Treasury shall manage its public finances in accordance with the principles of fiscal responsibility set out in subsection (2), and shall not exceed the limits stated in the regulations.
- (2) In managing the county government's public finances, the County Treasury shall enforce the following fiscal responsibility principles—
 - (a) the county government's recurrent expenditure shall not exceed the county government's total revenue;
 - (b) over the medium term a minimum of thirty percent of the county government's budget shall be allocated to the development expenditure;
 - (c) the county government's expenditure on wages and benefits for its public officers shall not exceed a percentage of the county government's total revenue as prescribed by the County Executive member for finance in regulations and approved by the County Assembly;
 - (d) over the medium term, the government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure;
 - (e) the county debt shall be maintained at a sustainable level as approved by county assembly;
 - (f) the fiscal risks shall be managed prudently; and
 - (g) 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.
- (3) For the purposes of subsection (2) (d), short term borrowing shall be restricted to management of cash flows and shall not exceed five percent of the most recent audited county government revenue.
- (4) Every county government shall ensure that its level of debt at any particular time does not exceed a percentage of its annual revenue specified in respect of each financial year by a resolution of the county assembly.
- (5) The regulations may add to the list of fiscal responsibility principles set out in subsection (2).

Section 25 (1) of the PFM Regulations 2015, States that in addition to the fiscal responsibility principles set out in section 107 of the Act, the following fiscal responsibility principles shall apply in the management of public finances: -

The County Executive Committee Member with the approval of the County

- a. Assembly shall set a limit on the County government's expenditure on wages and benefits for its public officers pursuant to section 107(2) of the Act;
- b. The limit set under paragraph (a) above, shall not exceed thirty-five (35) percent of the County government's total revenue;
- c. For the avoidance of doubt, the revenue referred to in paragraph (b) shall not include revenues that accrue from extractive natural resources including as oil and coal;
- d. The County public debt shall never exceed twenty (20%) percent of the County governments total revenue at any one time;
- e. The County annual fiscal primary balance shall be consistent with the debt target in paragraph;
- f. The approved expenditures of a County Assembly shall not exceed seven per cent of the total revenues of the County government or twice the personnel emoluments of that County Assembly, whichever is lower;
- g. Pursuant to section 107(5) of the Act, if the County government actual expenditure on development shall be at least thirty percent in conformity with the requirement under section 107(2)(a) of the Act
- h. If the County government does not achieve the requirement of regulation 25(1)(f) above at the end of the financial year, the County executive committee member for finance shall submit a responsibility statement to County Assembly explaining the reasons for the deviation and provide a plan on how to ensure annual actual expenditure outturns as well as medium term allocation comply with the provisions of Section 107 (2) (a) of the Act and these regulations in the subsequent years; and the compliance plan above shall be binding and the County executive committee member for finance shall ensure implementation

1.1 OUTLINE OF THE CFSP

1.2.0 Recent Economic & Fiscal Developments

1. Section (II) outlines the economic context in which the FY 2021/22 county budget is prepared. It provides an overview of the recent County economic developments covering the domestic scene.

1.2.1 Forward Economic and policy Outlook

2. Section (III) outlines the forward economic context that will guide preparation of 2021/22 and 2022/23 budgets. It provides an overview of the forward County economic developments covering the domestic scene.

1.2.2 Strategic Priorities and Interventions

3. Section IV outlines the overall County priorities based on the ADP (2021/22) and CIDP (2018-2022).

1.2.3 Fiscal Policy and Budget Framework

4. Section V outlines the fiscal framework that is supportive of the realization of the growth over the medium to long term as well as the fiscal strategies for the realization of the county's economic prospects. It sets out a framework for sustainable public finances management, while managing vulnerability to economic and fiscal risks.

1.2.4 Medium-Term Expenditure Framework

5. Section VI presents the resource envelope and spending priorities for the proposed 2021/22 MTEF budget and the medium term. Sector achievements and priorities are also reviewed, along with costing of the devolved functions for the 2021/22 - 2022/23 MTEF period.

2. RECENT ECONOMIC AND FISCAL DEVELOPMENTS

2.1 National Economic and Fiscal Overview

2.1.1 National Recent Economic Developments

6. The Kenyan economy is being hit hard through supply and demand shocks on external and domestic fronts, interrupting its recent broad-based growth path. Apart from the COVID-19 pandemic, the locust attack which started early 2020, has affected many parts of Kenya especially the North Eastern. It has had a negative impact on the food security and growth of the agriculture sector in the country.

7. Prior to the outbreak of COVID-19 pandemic, Kenya's economy was strong and resilient despite the challenging global environment. The broad-based economic growth for 2018 and 2019 averaged 5.9 percent outperforming the 5.5 percent for the previous 5 years. The economy demonstrated signs of recovery in the third quarter of 2020 following partial reopening of the economy, but the pickup is weak. The economy contracted by 1.1 percent in the third quarter of 2020, which is an improvement compared to the contraction of 5.5 percent in the second quarter of 2020. However, this was a slowdown compared to a growth of 5.8 percent in the third quarter of 2019.

2.1.2 Growth Update

8. In 2020, the Kenyan economy was adversely affected by the outbreak of COVID-19 pandemic and the swift containment measures, which have not only disrupted the normal lives and livelihoods, but also to a greater extent businesses and economic activities. As a result, the economy is estimated to slow down to around 0.6 percent in 2020 from a growth of 5.4 percent in 2019. Looking ahead, the economy is projected to recover and grow by above 6.0 percent over the medium-term.

2.1.3 Interest Rates

9. Short-term interest rates remained fairly low and stable. The Central Bank Rate was retained at 7.00 percent on January 27, 2021 same as in April 2020 to signal lower lending rates in order to support credit access by borrowers especially the Small and Medium Enterprises, distressed by COVID-19 pandemic. The interbank rate remained low at 5.2 percent in January 2021 from 4.4 percent in January 2020 in line with the easing of the monetary policy and adequate liquidity in the money market.

2.1.4 Inflation

10. Year-on-year overall inflation remained within the Government target range of 5 ± 2.5 percent in January 2021 at 5.7 percent from 5.8 percent in January 2020. The low inflation was mainly supported by a reduction in food prices and muted demand pressures. The reversal of tax measures in January 2021 are expected to have modest impact on overall inflation.

11. Core inflation (Non-Food-Non-Fuel) contribution to inflation remained low at 0.7 percentage points in January 2021 from 0.5 percentage points in January 2020 reflecting muted demand pressures in the economy on account of prudent monetary policies. However, the contribution of fuel inflation to overall year-on-year inflation rose to 1.8 percentage points in January 2021 compared to 0.8 percentage points in January 2020 on account of increasing electricity prices. Kenya's rate of inflation compares favorably with the rest of Sub-Saharan Africa countries. In December 2020, Kenya recorded a lower inflation rate than Burundi, Ghana, Nigeria, Zambia and Ethiopia.

2.1.5 The Kenya Shilling Exchange Rate

12. The foreign exchange market has largely remained stable but was partly affected by a significant strengthening of the US Dollar in the global markets and uncertainty with regard to the COVID-19 pandemic. In this regard, the Kenya Shilling to the dollar exchanged at Ksh 109.8 in January 2021 compared to Ksh 101.1 in January 2020.

13. The Kenya Shilling has continued to display relatively less volatility, compared to most Sub-Saharan currency. This stability reflects strong inflows from tea and horticulture exports, resilient diaspora remittances and improved receipts from services particularly tourism. The impact of COVID-19 results in delay the operations of various

activities in the market.

2.2 County Economic and Fiscal Overview

2.2.1 County Economic overview

14. Bomet county is predominantly agricultural with tea farming as the main cash crop. Dairy production is a leading source of livelihood for many households together with other agricultural products which include maize, beans, Irish potatoes, vegetables, fruits and meat. The livelihoods of the residents revolve around these agricultural products and they represent the main economic activity of many of the households of the county.

15. However, these products are exposed to the vagaries of weather and price fluctuations leading to intermittent loss. The county is promoting development of cottage industries for processing agricultural products with a small but upcoming industrial base that is limited to agro-processing of tea and milk. Commercial growing of avocado, sweet potatoes and passion fruits is picking up and coffee farming is also established in areas like Silibwet Township, Mutarakwa and Ndanai/Abosi.

16. According to data from the Tea Directorate, export volumes for tea for the period dropped from 337,000 tons in 2019 to 323,000 tons in 2020. Despite the fall in export volumes, the volume of tea produced in the eight months grew by 33% to stand at 375,000 tons against 281,000 tons in the same period in 2019.

17. Furthermore, earnings from the black tea exports increased by 22% in 2020 to hit Ksh.68.9 billion compared to Ksh.56.5 billion for the same period in 2019. The huge increase in tea exports earning is attributed to increased output of tea in 2020, which increased by 41% compared to 2019.

2.2.2. Recent Fiscal Development

18. The fiscal year 2019/20 marked the sixth year of Programme Based Budgeting (PBB) for all County Government entities as per section 12 of the second schedule of the PFM Act 2012. During the financial year 2019/20 there was a decrease in local revenue

collection as well as the absorption of both development and recurrent expenditure compared to a similar period in FY 2018/19.

19. Total county revenue including exchequer receipts and local revenue collection amounted to Ksh 6,112,317,209 against a target of Ksh 7,512,699,158 representing a performance of 81 per cent which is a deviation of Ksh 1.4 billion from the planned target. There was also a decrease in revenue by 17% in the year under review compared to actual receipt in financial year 2018/19.

Total receipts from Equitable share of revenue comprised of Kshs.4.50 billion (73.0%) of the total receipts), Kshs.485.37 million (8%) being proceeds from Domestic and Foreign Grants, Kshs.220.42 million (4%) being Transfers from Other Government Entities, Kshs.201.513 million (3%) being local revenue collection, and Kshs.707.3 million (12%) being balance carried forward.

20. In the financial year 2019/2020, the execution of both development and recurrent budget revealed a considerable decrease as compared to financial year 2018/19 which was at 84%. The county spent a total of Kshs.6.253 billion during financial year 2019/20 against a revised target of Kshs.7.513 billion representing an execution rate of 83%. Recurrent expenditure for the period under review represents 92 percent of the annual recurrent budget while development expenditure represents 67 percent of the annual development budget. The absorption of development expenditure was hampered mainly by late disbursement of funds from national treasury and the COVID-19 pandemic.

21. Total county revenue including exchequer receipts and local revenue collection amounted to Kshs. 6,112,317,209 against a target of Kshs. 7,512,699,158 representing a performance of 83 per cent which is a deviation of Kshs.1.4 billion from the planned target. There was also a decrease in revenue by 17% in the year under review compared to actual receipt in financial year 2018/19. As projected during the period under review the County received the highest revenues from exchequer transfers.

22. In the year under review, local revenue collections amounted to Kshs.201.51 million against a target of Kshs.200.92 million. This illustrate that there was an increase of Kshs.0.588 million from the projected estimates. The analysis of county revenue streams indicates that; Hospital/health centers accounted for 44% of the total

local revenue collected followed by Multinationals and Single business permits at 22% and 9% respectively. Embomos tea farm accounted for 7%, property rates 2%, Cess collections 2%, markets and slaughter fees 3%, rental income 1%, parking charges 6% and others 2%. The local revenue decreased by 5 per cent from 212 million in FY 2018/19 fiscal year to 200.92 million in the period under review.

23. The county received a total of Kshs.5.203 billion as exchequer releases comprising of equitable share Kshs.5.51 billion, conditional grants Kshs.590.6 million. Fund for leasing of medical equipment were not received since they were deducted at source to pay for medical equipment delivered. The conditional fund for KDSP (Kenya Devolution Support Program) and CA- Leasing of Medical Equipment was budgeted for 30 million and Ksh.131.9 million respectively, however, the funds for leasing of Medical Equipment were not received.

3. STRATEGIC PRIORITIES AND INTERVENTIONS

3.1 Overview

24. The departments draw their priorities from the ADP 2021/2022. Implementation of the identified initiatives will be through funding from the exchequer, local revenue collections and conditional grants and loans, and any other resources harnessed from partners using the Private Public Partnership model (PPP).

Priority 1: Improved Agribusiness for all Households

25. The main mandate of the Agriculture sector is to develop, implement and coordinate agricultural sector programmes and policies. It aims to improve Agribusiness for all households through; Capacity building and strengthening farmers with robust extension services, promoting diversification and technology led farming practices with improved genetics and varieties, provision of quality and affordable farm inputs and support services, develop market infrastructure including modern storage facilities at strategic points, establishment of processing and value addition hubs across the County, strengthen the cooperative movement with an appropriate legal and regulatory framework and providing training and capacity development for management and leadership, roll out County enterprise fund, ensure tea Cess is available for infrastructure development in tea growing areas, enhance partnerships and collaborations with factories and companies.

Priority 2: Empowerment of Youth, Women and PWDs

26. To raise standards of living among the youth, women, children and vulnerable groups through socio-economic development, the County Government aims to undertake; Capacity building among the youth, women, and vulnerable groups i.e. on Table banking, involvement of the locals in identification of the artifacts and sites for the construction of the facilities, nurture and promote talents among the youth, policy legislation and regulation development, establish talent academy for sports and arts, ensure they get 30% AGPO in all County Government procurement opportunities, setting up community-based libraries with ICT centers in every sub- county with a major facility in Bomet town, establish a revolving fund to enhance access to credit

facilities.

Priority 3: ECDE support, Quality Education and development

27. The County Government aims to continue offering ECDE support, quality education and development through; Establishing and equipping more ECDE centers, establishing capitation Fund to facilitate provision of teaching / learning materials and support feeding programmes, equipping VTCs to enhance basic training for artisans, recruitment of more ECDE teachers, establish Higher Education revolving fund for students in technical training institutions, colleges and universities as well as under privileged students in secondary schools.

Priority 4: Accessible Universal Healthcare

28. Universal Health Coverage is one of the Big Four Agenda to transform Kenya by 2022. UHC will ensure all Kenyans have access to preventive, Promotive, curative, rehabilitative and palliative health services at minimum financial burden. The County Government support to UHC will involve; Construction of a new model fully equipped and functional maternal, newborn and child health unit annexed to Longisa County referral hospital, construction, renovating existing and equipping health facilities, establishing a reliable drugs supply chain mechanism and management, strengthening health administration, Policy, Planning and Support services through supporting development and domestication of existing health bills and policies, enhancement of access to reproductive health services through provision of integrated approach to reproductive health services for instance cancer, reproductive health and maternal child and adolescent health care services, providing suitable work environment through sound, spacious building structure and equipment through completion of on-going health facilities, enhancing disease surveillance and strengthening health promotion and disease prevention.

Priority 5: Improvement of Land and Urban Planning Services

29. For efficient, effective and sustainable land and urban planning services, the

County Government will; Empower and restructure Bomet Municipality and Sotik Town Management Committee with capacity building and institutional development, fully operationalize and domesticate Integrated Land Information Management System (ILIMS) for sustainable development, approve and operationalize development plans for Mogogosiek, Chebunyo, Ndanai, Mulot, and Sigor centres, fully secure government lands and County Government Housing/Offices, implementation of Urban Strategic Development Plan (USDP) for Bomet Municipality and Development of Sotik Town Integrated Development Plan (STIDP), development of Physical Plans for Urban Centers, expansion of Airport Land and acquisition of EPZ land, modernization of markets, sale yards and slaughter slabs, development of Crematoria and Cemeteries, strengthen the implementation of policies and programmes for desired objectives.

Priority 6: Transport and Infrastructure

- 30.** The County Government aims to professionally provide quality, safe and adequate county infrastructure and other public works for socio-economic development by; Ensuring county roads are graded and murramed in every ward, developing a robust bridge building Programme, improving a workmanship by capacity building roads and public works engineers, using full contracts for implementation of works to be scoped based on ARICS, drainage structures to be incorporated, partnering with the national government to complete tarmacking ongoing roads projects.

Priority 7: Promotion of Water for Domestic and Irrigation Services

- 31.** To ensure sustainable availability and management of water and sanitation for all and to protect, restore and promote sustainable use of environment and natural resources, the County Government aims to; Partner with National Government to complete Bosto dam water supply project, Bomet-Mulot and Kibusto water supply schemes, develop a county water master plan, Water Policy and water bill, renew and expand the scope of Bomet Integrated Development Programme (BIDP Chebangang water project), develop partnership with development partners, partner with NIB and other stakeholders to expand water supply for irrigation and livestock, expand the existing sanitation infrastructure in Bomet county, develop county natural resources master plan, develop capacity for enforcement.

Priority 8: Enhanced access to clean energy

32. The County Government aims at to enhance access to clean energy by; Promoting uptake of renewable energy options e.g. Biogas, improved cooking stoves, wind and solar, developing Green/Renewable Energy policy, installing solar.

4. FISCAL POLICY AND BUDGET FRAMEWORK

4.1. Overview

- 33.** Fiscal discipline is a key value in public finance management at national and sub national levels. It is defined as the capacity of a government to maintain smooth financial operation and long-term fiscal health. Strong fiscal discipline builds up financial management capacity which contributes to sound governance at the county levels. Given limited resources, expenditure claims would result in chronically high deficits and increasing debt and tax burdens if governments at both the national and county levels are not fiscally restrained. Fiscal discipline pertains to all key measures of fiscal performance: the total revenue, the financial balance, and the public debt.
- 34.** Over the medium-term, a minimum of 30% of the County budget shall be allocated to development expenditure. The County is committed to standardize the recurrent expenditure and devote more resources to development. Nevertheless, as a prudent fiscal policy over the medium term, the County's borrowings shall be used only for the purpose of financing development and not for recurrent expenditure.
- 35.** The County also considers the fiscal risks arising from contingent liabilities, liquidity risk arising from failure to actualize local revenue targets, high County Public wage bill of the total budget and potential changes to national transfers and allocations. Further, the most financial reports have informed the figures in this chapter in terms of analysis of past, current and future values in the context of Revenues and Expenditures.
- 36.** Finally, explicit time-based quantitative fiscal goals and targets together with qualitative objectives for at least the budget year and the following two financial years. Largely, estimates of the fiscal impact of all proposed changes in revenue and expenditure have been prepared. The dimension has reviewed impact on development, investment, employment and economic growth.

4.1. Prudent fiscal policy

4.2.1. Adherence to Fiscal Responsibility Principles

- 37.** In line with Article 201 of the Constitution of Kenya 2010, Section 107 of the Public Finance Management Act (PFMA) 2012, the County Government has adhered to the fiscal responsibility as envisaged in the aforementioned statutes:

(i) Over the medium term, a minimum of 30% of the Budget shall be allocated to development expenditure.

The County's development budget allocation over the medium term is above 30 percent, which is the minimum requirement. In FY 2019/20, the County allocated 35% to development and 34% in FY 2020/21. Delayed release of funds drags the county in implementing its procurement plans. Development is expected to increase as county is committed in investing in programs and projects.

(ii) The county government's expenditure on wages and benefits for its public officers shall not exceed a percentage of the county's total revenue.

On wages and benefits, the share to County revenues was 36% in the FY 2019/20 and is at 34% in the FY 2020/21. The decrease is due to decision by the County Government of Bomet to freeze the hiring of new employees and reduced payment of gratuities. This expenditure item is projected to increase over the Medium Term planning period as the county government seeks to recruit new additional staff.

(iii) 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.

It is prudent for a government to procure external financing using a fiscal policy only for development projects. Although the County envisages maintaining a balanced budget, it will seek to adhere to borrowing guidelines as set out in the PFM regulations if need arises.

(iv) Public debt and obligations shall be maintained at a sustainable level as approved by County Assembly (CA) and guaranteed by the National Government.

The County's borrowing level is guided by PFM Act section 107 (2) (e) and section 107 (4). Section 107 (2) (e) states that the county debt shall be maintained at a sustainable level as approved by the CA. Section 107 (4) further states that every county government shall ensure that its level of debt at any particular time does not exceed a percentage of its annual revenue specified in respect of each FY by resolution of the CA. In its commitment towards reducing pending bills, the County has constituted, and gazette a Pending Bills Committee as directed by Controller of Budget which will continuously

analyze pending bills and provide report on the same regularly. This measure in addition to prudent financial management and improved credibility of the budget associated with realistic revenue estimates is expected to ensure that the County continues to maintain a balanced budget ensuring realistic revenue estimates which equals total expenditure with the aim of limiting the level of pending bills. In addition, the focus will be on ensuring the reduction of current debt through servicing of pending bills. Over the medium term the County Government of Bomet will continue to maintain a balanced budget where total revenue equals total expenditure i.e. preparation of FY 2021/22 budget does not envisage borrowing to finance the budget.

(v) Fiscal risks shall be managed prudently.

The County Government has improved its macroeconomic forecasts and regularly reviews the impact of macroeconomic projections and its implications to the budget. It also considers the fiscal risks arising from contingent liabilities, liquidity risk arising from failure to actualize local revenue targets and high county wage bill. The County government continues to put measures in place to enhance revenue collection, majorly through restructuring, automation and widening of revenue base. Expenditure rationalization will also be continuously pursued.

Fiscal Reforms

- i. The County Government will continue pursuing its policy objectives within the financial context established by fiscal responsibility principles. The progress made in the context of strategic priorities will continue to be regularly reviewed to establish the parameters for the Budget, with a continued focus on the level of expenditure on County development and the reduction of debt levels. The FY 2021/22 budget will operate under tight fiscal conditions, with any new policies offset by savings in other areas. The fiscal policy will be geared towards:
- ii. Enhancing revenue administration and efficiency in collection, by formulating revenue administration regulations and reviewing fees, levies and charges legislations in order to simplify and modernize them. This is expected to increase revenue collection in the medium term from Ksh.201 million in FY 2019/20 to a projection of Ksh.275.9 million in FY 2020/21.
- iii. Expenditure efficiency and effective implementation of budget programs through enforcement of cost benchmarks for all projects and consumables. Project planning

and management as well as engagement on PPP (Public Private Partnership will be strengthened).

On the revenue front, the County Government is expected to put in place measures to enhance revenue collection. These include:

- i. Enhancing cooperation and support from other departments to improve infrastructure and service delivery.
- ii. Establishing a new system on automation of the revenue collection.
- iii. Operationalization and Sensitization on Enactment Revenue Bills aimed at improving efficiency in revenue collection systems.
- iv. Strengthening internal control systems, building capacity as well as restructuring to ensure qualified personnel for maximum output.

38. On the expenditure front, in pursuing a balanced budget, the County Government has projected that overall expenditure will equal the forecasted County receipts for FY 2021/2022. The County Government continues with rationalization of expenditure to improve efficiency and reduce wastage through full implementation of; IFMIS; a Human Resource model for Personnel Management; a Fleet Management System for the monitoring of the County motor vehicles, Mapping Model to manage all Single Business Licenses. In addition, the County Government is planning to acquire monitoring and evaluation system to support in project implementation. It is therefore imperative to continue restructuring expenditure systems to ensure efficiency and create fiscal space required to fund the county needs.

Deficit Financing Policy

39. The fiscal stance envisages maintaining a balanced budget and resolving the already incurred debts.

a. FY 2021/22 Budget Framework & Medium Term

40. The FY 2021/22 budget framework is set against the background of ADP and the MTEF. Allocations from the National Government to the County Government are projected to be on the increase. The 2021/2022-2023/2024 medium-term expenditure framework will continue to be premised on fiscal consolidation strategy which aims at

directing resources to the most productive areas and growth enhancing sectors. This is in line with programmes outlined in the CIDP 2018-2022 and County efforts in complementing the MTP III and the Big Four Agenda by the National Government. Efforts will also be intensified to increase own source revenue for sustainability of our development programs. The county will in the meanwhile continue to engage with development partners through its external mobilization unit to raise additional funding to compliment her effort in meeting additional financial requirement for development programmes. The County Government will continue to rationalize expenditures by cutting those that are non- priority through its fiscal rationalization and consolidation strategy. These may include slowing down or reprioritizing operational expenditures in order for the Government to live within its means.

Revenue projections

- 41.** The FY 2021/22 budget targets revenue inflow is projected at Kshs.7.97 Billion which will be inclusive of projected Kshs.300 million own revenues and Kshs.974 million Appropriation-in-Aid (Conditional Grants included). The performance of own revenue will be underpinned by Automation of revenue and restructuring.

Expenditure projections

- 42.** In pursuing a balanced budget, the County government has projected that overall expenditure will equal to the forecasted County receipts for FY 2021/2022. Total expenditure for the FY 2021/22 is projected at Ksh.7.97 billion from the estimated Ksh.7.3 billion in the FY 2020/21 budget. Recurrent expenditures are expected to amount to Ksh.5.1 billion in the FY 2021/22 as compared to Ksh.4.8 billion in the FY 2020/21 budget. The wage bill for the County Government (inclusive of Government entities) is projected at Ksh.3.49 billion. Expenditure ceilings on goods and services for sectors/ministries amount to Ksh.1.97 billion in the FY 2021/22.
- 43.** The County allocation for development expenditure will stand at 31% in the financial year 2021/2022. The ceiling for development expenditures amounts to Ksh.2.5 billion in the FY 2021/22. Most of the outlays are expected to support Water, Roads, Health, Education, Agriculture, Trade and Youth, Sports and Social services.

Deficit Financing

- 44.** Reflecting on the projected revenue and planned expenditure the fiscal deficit is

projected to be nil. In line with the PFM Act 2012 borrowing can only be made to undertake development projects in line with the framework developed between the National and County Governments. Given this underlying reason the County has projected a balanced budget with projected expenditure fully funded by own source revenues, transfers from National Government and approved donor support.

Criteria for Resource Allocation

- 45.** The Budget Policy Statement detailing equitable share of Kshs 6.691 billion, Conditional grants of Kshs 153 million and loans and grants of Kshs 821 million from various donors. This is in addition to, own source revenue projected at Kshs 300 million. The total resource available with respect to the above source amounts to Kshs 7.97 billion. In the recurrent expenditure category, non-discretionary expenditures take first charge. These include payment of salaries and wages, pending bills and allocation to recurrent expenditure of the Executive and County Assembly as provided through CRA advisory. The baseline estimates for development follows fiscal responsibility of allocating at least 30% to total resources and Regulation 32(1) of the PFM Regulations 2015. In addition, development expenditures have been shared out based on the flagship projects in 2018-2022 CIDP, and projects complimenting the Big Four Agenda.

The following criteria was used in apportioning capital budget:

- Emphasis will be given to completion of ongoing capital projects infrastructure projects currently being undertaken.
 - Department/sector strategic needs that contribute greatly in addressing county's socio-economic needs and those complementing the Big Four Agenda.
- 46.** In this document, the ceilings on employee costs including estimates of pension and Gratuity among others are provided separately alongside the recurrent estimates and development estimates. The ceilings are further provided based on programmes adopted by the County for purposes of entrenching programme-based budgeting. The 2020 CBROP provided the indicative ceilings which have been firmed up in this document.

Public Participation

47. The public participation on the paper was conducted across the five sub counties and the views arising thereof taken on board (Annex 3). Further, the draft CFSP was approved by the County Budget and Economic Forum (CBEF) and their views also incorporated. By doing so, both ownership and sustainability of the programmes and projects identified for implementation will be assured. Their inputs and positive criticism will go a long way in shaping this paper.

5.0. MEDIUM TERM EXPENDITURE FRAMEWORK

5.1. Overview

48. The Medium-Term Expenditure Framework is based on the outlook of the respective sectors regarding the services and goods they plan to deliver.

5.2. Resource Envelope

REVENUE	REVENUE FY2020/2021	PROJECTED REVENUE FY2021/2022
Equitable share + Local Revenue	5,783,022,277.00	6,991,099,118.00
Equitable share	5,507,100,000.00	6,691,099,118.00
Local Revenue	275,922,277.00	300,000,000.00
Balance B/F	409,110,277.00	-
Conditional Grants from National Government Revenue	361,373,349.00	153,297,872.00
User fees Forgone	16,713,356.00	
Conditional Grant - Leasing of Medical Equipment	132,021,277.00	153,297,872.00
Road Maintenance Fuel Levy	164,138,822.00	
Conditional Allocation for development of youth Polytechnics	48,499,894.00	
Conditional allocations to County Governments from Loans and Grants from Development Partners	794,399,373.00	821,181,658
World Bank Loan to for transforming health systems for universal care project	186,727,125.00	98,737,242.00
Kenya Urban Support Programme	168,000,000.00	168,000,000
KDSP (Level 1 Grant)	212,353,974.00	167,353,974.00
Nutrition International	10,000,000.00	
HSSF Danida	15,660,000.00	12,201,750.00
IDA Kenya Climate Smart Programme	182,000,000.00	349,999,960.00
Agriculture Sector Development Support Programme (ASDSP)	19,658,274.00	24,888,732.00
TOTAL REVENUE	7,347,905,276	7,965,578,648

5.3. Medium Term Expenditure Sector Baseline Ceilings Classified by Department

Department	Equitable Share + OSR	Conditional Grants	Budget Estimates 2021/22
COUNTY EXECUTIVES	185,000,000.00	-	185,000,000.00
PUBLIC SERVICE BOARD	48,534,200.00	-	28,406,540.00
PUBLIC SERVICE	215,000,000.00	-	205,000,000.00
ADMINISTRATION	103,000,000.00	-	56,035,461.00
ICT	43,205,000.00	-	35,205,000.00
FINANCE	290,316,807.00	-	182,969,289.00
ECONOMIC PLANNING	61,146,624.00	167,353,974.00	208,372,939.00
LANDS, HOUSING AND URBAN PLANNING	150,000,000.00	-	298,000,000.00
YOUTH, SPORTS, GENDER AND CULTURE	115,520,370.00	-	78,180,777.00
MEDICAL SERVICES & PUBLIC HEALTH	628,402,440.00	264,236,864.00	2,031,628,666.00
EDUCATION AND VOCATIONAL TRAINING	345,770,250.00	-	305,866,704.00
WATER SANITATION AND ENVIRONMENT	450,000,000.00	-	337,285,106.00
AGRICULTURE LIVESTOCK AND FISHERIES	130,500,000.00	374,888,692.00	452,388,692.00
COOPERATIVES AND ENTERPRISE DEVELOPMENT	104,000,000.00	-	103,655,546.00
ROADS, PUBLIC WORKS & TRANSPORT	664,923,772.00	-	483,774,836.00
TRADE, ENERGY, TOURISM, INDUSTRY AND INVESTMENT	84,700,000.00	-	51,153,901.00
EXECUTIVE TOTAL	3,620,019,463.00	806,479,530.00	6,969,857,122.00
COUNTY ASSEMBLY	573,621,526.00.00	-	995,721,526.00
COUNTY TOTAL	4,193,640,989.00	806,479,530.00	4,470,944,983.00

P.E.	3,494,633,665.00
TOTAL	7,965,578,648.00

5.4 Medium Term Expenditure Sector Baseline Ceilings classified by Sector

Medium Term Expenditure Sector Baseline Ceilings Classified by Sector										
MTEF SECTOR CEILING FOR THE PERIOD 2018/19-2019/20							% SHARE OF TOTAL REVENUE			
N o.	SECTOR	REC/DE V	PRINTED ESTIMATES	CFSP CEILING	PROJECTIONS		PRINTED ESTIMATES	CFSP CEILING	PROJECTIONS	
			FY 2020/21	FY 2021/22	FY 2022/23	2023/24	FY 2020/21	FY 2021/22	FY 2022/23	2023/24
1	Agriculture and Rural Developmen t	SUB- TOTAL	602,913,820.00	452,388,692.00	660,507,347.00	700,798,295.17	23.75%	26.20%	26.20%	26.20%
		Rec. Gross	65,155,546.00	16,590,000.00	72,605,330.00	77,034,255.13	2.83%	2.98%	2.98%	2.98%
		Dev. Gross	537,758,274.00	435,798,692.00	587,902,017.00	623,764,040.04	20.92%	23.22%	23.22%	23.22%
2	Energy, ICT and Infrastructu re	SUB- TOTAL	785,267,594.00	626,848,772.00	662,579,152.00	702,996,480.28	30.96%	26.39%	27.90%	29.60%
		Rec. Gross	91,087,125.00	134,878,772.00	142,566,862.00	151,263,440.59	3.96%	5.85%	6.19%	6.56%
		Dev. Gross	694,180,469.00	491,970,000.00	520,012,290.00	551,733,039.69	27.00%	20.54%	21.71%	23.03%
3	General Economic and Commercial Affairs	SUB- TOTAL	115,700,000.00	169,980,000.00	179,668,860.00	190,628,660.46	4.60%	7.18%	7.59%	8.05%
		Rec. Gross	20,700,000.00	49,031,000.00	51,825,767.00	54,987,138.79	0.90%	2.13%	2.25%	2.39%
		Dev. Gross	95,000,000.00	120,949,000.00	127,843,093.00	135,641,521.67	3.70%	5.05%	5.34%	5.66%
4	Health	SUB- TOTAL	1,213,302,392.00	892,639,304.00	943,519,744.33	1,001,074,448.73	51.47%	38.27%	40.45%	42.92%
		Rec. Gross	933,546,222.00	613,291,664.44	648,249,289.31	687,792,495.96	40.59%	26.61%	28.13%	29.84%
		Dev. Gross	279,756,170.00	279,347,639.56	295,270,455.01	313,281,952.77	10.88%	11.66%	12.33%	13.08%
5	Education	SUB- TOTAL	294,270,144.00	345,770,250.00	365,479,154.25	387,773,382.66	12.14%	14.66%	15.49%	16.44%
		Rec. Gross	151,470,250.00	135,879,750.00	143,624,895.75	152,386,014.39	6.59%	5.90%	6.23%	6.61%

		Dev. Gross	142,799,894.00	209,890,500.00	221,854,258.50	235,387,368.27	5.55%	8.76%	9.26%	9.83%
6	Public Administration and Intergovernmental Relations	SUB-TOTAL	1,280,118,549.00	1,574,473,131.00	1,664,218,099.47	1,765,735,403.53	53.69%	67.53%	71.38%	75.73%
		Rec. Gross	851,764,575.00	1,096,170,566.00	1,158,652,288.26	1,229,330,077.85	37.03%	47.56%	50.27%	53.34%
		Dev. Gross	428,353,974.00	478,302,565.00	505,565,811.21	536,405,325.69	16.66%	19.97%	21.11%	22.39%
7	Social Protection, Culture and Recreation	SUB-TOTAL	103,040,740.00	115,520,370.00	122,105,031.09	129,553,437.99	4.38%	4.93%	5.21%	5.53%
		Rec. Gross	82,040,740.00	64,520,370.00	68,198,031.09	72,358,110.99	3.57%	2.80%	2.96%	3.14%
		Dev. Gross	21,000,000.00	51,000,000.00	53,907,000.00	57,195,327.00	0.82%	2.13%	2.25%	2.39%
8	Environmental Protection, Water and Natural Resources	SUB-TOTAL	476,432,407.00	450,000,000.00	469,950,000.00	392,516,950.00	19.01%	14.85%	15.69%	16.65%
		Rec. Gross	104,250,000.00	142,400,000.00	150,516,800.00	159,698,324.80	4.53%	6.18%	6.53%	6.93%
		Dev. Gross	372,182,407.00	307,600,000.00	319,433,200.00	232,818,625.20	14.48%	8.67%	9.16%	9.72%
	Recurrent Sub-Total		2,300,014,458.00	2,340,327,923	2,436,239,263.42	2,584,849,858.49	100.00%	100.00%	105.53%	111.79%
	Development Sub-Total		2,571,031,188.00	2,659,792,596	2,731,788,124.72	2,686,227,200.33	100.00%	100.00%	104.38%	109.33%
	Total		4,871,045,646.00	5,000,120,519	5,168,027,388.14	5,271,077,058.82	200.00%	200.00%	209.91%	221.11%

5.5. Medium Term Expenditure by Vote and Economic Classification

Department	Personnel Emoluments	Operations & Maintenance	Other Recurrent	Development	Budget Estimates 2021/22
COUNTY EXECUTIVES	-	185,000,000.00	-	-	185,000,000.00
PSB	-	28,406,540.00	-	-	48,534,200.00
PUBLIC SERVICE	1,926,933,665.00	205,000,000.00	-	-	1,644,758,129.00
ADMINISTRATION	-	32,035,461.00	-	24,000,000.00	103,000,000.00
ICT	-	23,205,000.00	-	12,000,000.00	43,205,000.00
FINANCE	-	109,005,430.00	-	73,963,859.00	290,316,807.00
ECONOMIC PLANNING	-	41,018,965.00	-	167,353,974.00	228,500,598.00
LANDS, HOUSING AND URBAN PLANNING	40,000,000.00	32,200,000.00	-	225,800,000.00	190,000,000.00
YOUTH, SPORTS, GENDER AND CULTURE	-	34,180,777.00	-	44,000,000.00	115,520,370.00
MEDICAL SERVICES & PUBLIC HEALTH	1,219,500,000.00	567,720,903.00	-	244,407,763.00	1,912,139,304.00
EDUCATION AND VOCATIONAL TRAINING	-	132,356,250.00	-	173,510,454.00	345,770,250.00
WATER SANITATION AND ENVIRONMENT	-	122,800,000.00	-	214,485,106.00	450,000,000.00
AGRICULTURE LIVESTOCK AND FISHERIES	-	16,590,000.00	-	435,798,692.00	505,388,692.00
COOPERATIVES AND ENTERPRISE DEVELOPMENT	-	20,655,546.00	-	83,000,000.00	104,000,000.00
ROADS, PUBLIC WORKS & TRANSPORT	-	108,673,772.00	-	375,101,064.00	664,923,772.00
TRADE, ENERGY, TOURISM, INDUSTRY AND INVESTMENT	-	12,123,901.00	-	39,030,000.00	84,700,000.00
EXECUTIVE TOTAL	3,186,433,665.00	1,670,972,545.00	-	2,112,450,912.00	6,969,578,122.00
COUNTY ASSEMBLY	308,200,000.00	298,121,526.00	-	389,400,000.00	995,721,526.00
COUNTY TOTAL	3,494,633,665.00	1,969,094,071.00	-	2,501,850,912.00	7,965,578,648.00

5.6. Sectors Priorities

49. In the FY 2021/22, the sectors have prioritized projects and Programmes as shown by the key policies below. The budgetary allocation for each sector is guided by the resource envelope and the approved sector ceilings derived from the macro working group report.

Bomet County Fiscal Strategy Paper, 2021

SECTOR	DEPARTMENT	RECURRENT	DEVELOPMENT	SECTOR PRIORITIES
Agriculture & Rural Development	Agriculture, livestock and fisheries	16,590,000	435,798,692.00	<ul style="list-style-type: none"> • Policy development. • Improvement of Food and Nutrition security. • Value addition and marketing.
	Lands	72,200,000	225,800,000	<ul style="list-style-type: none"> • Fully operational Integrated Land Information Management System for sustainable development. • Fully secured government lands through processing of ownership documents e.g. issuance
	Housing			<ul style="list-style-type: none"> • Improvement of housing standards and establishing housing data base/inventory. • Development of 1000 housing units through Government and Private Partnerships (BIG)
	Urban Planning			<ul style="list-style-type: none"> • Implement Bomet County Spatial Plan for the period 2017 to 2026. • Develop and operationalize urban development plans. • Improvement of urban infrastructural Development i.e. urban road network, construction of storm water drains in built up areas, markets expansion, street lighting, Construction of stadia, Social halls, Home stays, Village polytechnic, sewerage system, dumping site etc. • Develop and equip fire 2 stations (Bomet and Sotik). • Implementation of Urban Strategic Development Plan-2010 to 2030 for Bomet Municipality and Development of Sotik Town Integrated Development Plan for 2018 to 2038. • Development of Physical Plans for Urban Centers. • Identification of Inter-Regional Bus Terminus Hub
Energy, ICT &	Roads, Public Works & Transport	108,673,772	456,250,000	<ul style="list-style-type: none"> • Policy planning and administrative services. • Roads Construction & Maintenance. • Development and Maintenance of other Public

Infrastructure				<ul style="list-style-type: none"> • County Transport Infrastructure.
	Energy		18,720,000	<ul style="list-style-type: none"> • Electricity reticulation. • Promoting uptake of renewable energy options. • Implementation of feasibility report on hydropower generation in identified sites.
	ICT	26,205,000	17,000,000	<ul style="list-style-type: none"> • Development of ICT infrastructure, digital villages and public service delivery systems.
General Economic & Commercial Affairs	Trade	21,931,000	27,469,000	<ul style="list-style-type: none"> • Development of markets/Market stalls, boda-boda sheds, shoe-shiner sheds, and management of markets for efficient operations • Promote retail and wholesale trade, establish products for export. • Establishment of County Enterprise Fund. • Market linkages. • Training of MSMEs. • Support for Regional Economic Block.
	Tourism		6,540,000	<ul style="list-style-type: none"> • Identify, develop and promote tourism niche products in the County. • Develop a tourism circuit to link Narok, Kericho.
	Industry		10,040,000	<ul style="list-style-type: none"> • Establishment of industrial parks/zones. • Construction of industrial infrastructure. • Provision of equipment and tools. • Establishment of financing schemes. • Improve micro enterprise regulatory framework.
	Investment		-	<ul style="list-style-type: none"> • Enhance investment promotions. • Branding, marketing and public relations Programme. • Investment conferences, trade fairs and exhibitions.
	Cooperatives	27,100,000	76,900,000	<ul style="list-style-type: none"> • Support to cooperatives development.
Health	Medical Services & Health Public	613,291,664.00	279,347,639.56	<ul style="list-style-type: none"> • Administration, planning and support services. • Curative services. • Preventive and Promotive services. • Reproductive health services. • Health Infrastructure.
Education	ECDE	135,879,750.00	209,890,500.00	<ul style="list-style-type: none"> • Building of new ECD Classrooms

	Vocational Training			<ul style="list-style-type: none"> • Provision of furniture in ECD • Pilot Feeding Programme in ECDS Provision of scholarship (full and partial) • Provision of Capitation for ECDE Children • Infrastructure development in VTCs • Provision of full and partial scholarship • Provision of tools and equipment for VTCs • Revolving fund
Public Administration and Inter governmental Relations	County Executive	185,000,000.00	-	<ul style="list-style-type: none"> • Greater resources mobilization for effective service delivery. • Collaborate with National Government on matters of security and enforcement of county legislation. • Improved disaster response and support recovery and
	Public Service board	48,534,200.00	-	<ul style="list-style-type: none"> • Adequate and effective human resource and public service capacity.
	Public Service Division			•
	Administration	52,000,000.00	51,000,000.00	<ul style="list-style-type: none"> • Effective performance management and control mechanisms. • Effective coordination and communication with other public sector institutions. • Adequate county government infrastructure. • Establishment of public
	Finance	196,834,016	93,482,791.00	<ul style="list-style-type: none"> • Prudent financial management. • Enhance revenue collection.
	Economic Planning	61,146,624	167,353,974.00	<ul style="list-style-type: none"> • Strong monitoring and evaluation. • Accurate statistical data. • Strong policy formulation and planning.
	County Assembly	681,321,526	200,500,000	

Social Protecti on Culture & Recreat ion	Youth	64,520,370.00	51,000,000.00	<ul style="list-style-type: none"> • Facilitate preparation for employment, enterprise and community service through Bomet internship Programme among the youth. • Nurture and promote talents among the youth.
	Sports			<ul style="list-style-type: none"> • Develop and promote sporting activities.
	Gender			<ul style="list-style-type: none"> • Establish a revolving fund to support women, youths and PWDs. • Provide sustainable support and improve the livelihoods of women, men, youth, children and vulnerable groups.

				<ul style="list-style-type: none"> • Enhance leadership and entrepreneurship skills among the youth, women and PWDs.
	Culture			<ul style="list-style-type: none"> • Preserve and promote cultural heritage.
Environmental Protection, Water & Natural Resources	Water & Irrigation	132,640,000.00	293,500,000.00	<ul style="list-style-type: none"> • Policy, planning and administrative services. • Development of water supply for domestic and commercial purposes. • Irrigation development. • Waste water infrastructure.
	Environment	9,760,000.00	14,100,000.00	<ul style="list-style-type: none"> • Environmental and natural resources protection and management.
TOTAL		1,969,094,071.00	2,501,850,912.00	
PERCENTAGE		25%	31%	

Annex 1: Allocations per Programme

ALLOCATIONS PER PROGRAMME		
S/NO	PROGRAMME NAME	TOTAL AMOUNT
ADMINISTRATION, ICT AND PUBLIC SERVICE		
OFFICE OF THE GOVERNOR/EXECUTIVE		
Program	Objective	Projections
i.	Administration, Planning and Support Services	180,000,000
ii.	Intergovernmental and Liaison Services	5,000,000
DEPARTMENT OF ADMINISTRATION, ICT AND CITIZEN SERVICE (PUBLIC SERVICE BOARD AND PUBLIC SERVICE)		
	Personnel Emoluments	1,926,933,665
iii.	Administration, Planning and Support Services	341,739,200
iv.	Infrastructure Development and Equipment	51,000,000
v.	Information Communication Technology (ICT) services	17,000,000

		TOTALS	2,436,580,666
FINANCE AND ECONOMIC PLANNING			
i.	Policy and Administrative services (Finance)		216,834,016
ii.	Financial management services		93,482,791
iii.	Policy and administrative service(Economic planning)		44,180,824
iv.	Kenya Devolution Support Programme		167,353,974
v.	Monitoring and evaluation services		9,000,000
vi.	Budget preparation and management		13,000,000
vii.	Planning and statistics		14,500,000
	Totals		391,342,228
AGRICULTURE, LIVESTOCK AND FISHERIES			
i.	Policy and administrative services		23,690,000
ii.	Crop Development and management		20,000,000
iii.	Livestock Fisheries and Veterinary Services		54,876,320
iv.	Agriculture Support Development Programme(ASDSP)		24,888,732
v.	Kenya Climate Smart Agriculture Project (KCSAP)		351,433,640
	Totals		47452,388,692
COOPERATIVE AND ENTERPRISE DEVELOPMENT			
i.	Policy and Administrative services		30,600,000
ii.	Cooperative development and management		21,400,000
iii.	Value addition and marketing		10,500,000
iv.	Enterprise Development Fund		41,500,000
	Totals		103,655,546
WATER AND ENVIRONMENT			
WATER			
i.	Policy planning and administrative services		146,140,000
ii.	development of water supply for domestic and commercial purposes		278,500,000
iii.	Irrigation development		1,000,000
iv.	Waste water management		500,000
	Sub Totals		326,140,000
ENVIROMENT AND NATURAL RESOURCE			
i.	Policy planning and administrative services		10,760,000
ii.	Environmental and natural resources protection and conservation		13,100,000

	Sub Totals	23,860,000
	Totals	452,388,692
MEDICAL SERVICE AND PUBLIC HEALTH		
i.	Administration, Planning and Support Services	1,353,033,593
ii.	Curative Services	194,891,477.76
iii.	Preventive and Promotive Services	94,129,352.00
iv.	Reproductive Health Services	90,737,242
v.	Health Infrastructure	279,347,639.56
	Totals	2,031,628,666
LANDS, HOUSING AND URBAN PLANNING		
i.	LANDS	
ii.	Administration and planning	4,615,000
iii.	lands title deeds acquisition	6,000,000
iv.	Land purchase-Airport	20,000,000
v.	Land Purchase-Mother and Child center	10,000,000
vi.	Acquisition of land -EPZ	10,000,000
vii.	Land Purchase -Wards	25,000,000
	Sub Totals	75,615,000
2	HOUSING	
i.	Administration and planning	4,350,000
ii.	Renovation, of houses/offices	2,800,000
	Sub Totals	7,150,000
3	URBAN	
i.	Administration and planning	17,235,000
ii.	Urban Infrastructure	40,000,000
	Sub Totals	57,235,000
4	MUNICIPALITY	
i.	Administration and planning	50,000,000
ii.	Development-KUSP	0
	Sub Totals	50,000,000
	TOTALS	298,000,000
ROADS, PUBLICWORKS AND TRASPOT		
	ROADS	
i.	Policy and Administrative services	108,673,772
ii.	Roads construction and maintenance	218,750,000
iii.	Construction of maintenance of motorized Bridge	35,000,000
iv.	Foot bridge Construction	35,000,000
v.	Construction and equipping of Material Testing Lab	8,000,000
vi.	Consultancy services for Construction works	3,000,000
vii.	Purchase of soft wares	5,000,000
	Sub Totals	430,423,772
2	TRANSPORT	

i.	Operationalization of a Fleet management system and construction of a control room	2,000,000
ii.	Construction of buildings (Service Bay)	10,000,000
iii.	Equipping of County Mechanical Workshop	3,000,000
iv.	Purchase of Supervision vehicles	35,000,000
v.	Road safety	1,500,000
	Sub Totals	51,500,000
	TOTALS	483,774,836
EDUCATION AND VOCATIONAL TRAINING		
1	Policy, planning and General Administrative services	
i.	Use of goods and services	12,383,090
ii.	Bursaries and Support Services	56,496,660
iii.	Revolving Fund	20,000,000
iv.	Other Transfers(Support to polytechnic)	47,000,000
2	Early Childhood Development and Education	
i.	Construction of ECD Classrooms	75,000,000
ii.	Furniture in ECD	8,100,000
iii.	Teaching/ Learning Materials	3,500,000
iv.	Ancillary Education Support	14,290,500
v.	Feeding Programme	109,000,000
	Totals	305,866,704
TRADE,ENERGY,TOURISM AND INVESTMENT		
i.	Policy & Administrative services	21,931,000
ii.	Trade Development	17,469,000
iii.	Energy Development	18,720,000
iv.	Tourism Development	6,540,000
v.	Industry Development	10,040,000
	Totals	51,153,901
YOUTH, GENDER, CULTURE AND SPORTS		
i.	Policy Development and Administrative Services	13,520,370
ii.	Gender, Children and Social Protection Services	28,000,000
iii.	Culture and Library Services	13,000,000
iv.	Youth and Sports Development	61,000,000
	Totals	78,180,777

Annex 2: Itemized Budget

COUNTY GOVERNMENT OF BOMET				
BUDGET ESTIMATES FOR FY2021/2022			Projections	
	County Resource Envelop	BUDGET ESTIMATES FY2021/2022	FY2022/2023	FY2023/2024
	Equitable share +Local Revenue	6,991,099,118	7,130,921,100	7,273,539,522
	Equitable share	6,691,099,118	6,824,921,100	6,961,419,522
	Local Revenue	300,000,000	306,000,000	312,120,000
	Balance C/F		-	-
	Conditional Grants from National Government Revenue	153,297,872	156,363,829	159,491,106
	User fees Forgone	-	-	-
	Conditional Grant - Leasing of Medical Equipment	153,297,872	156,363,829	159,491,106
	Road Maintenance Fuel Levy	-	-	-
	Conditional Allocation for development of youth Polytechnics	-	-	-
	Conditional allocations to County Governments from Loans and Grants from Development Partners	821,181,658	837,605,291	854,357,397
	World Bank Loan to for transforming health systems for universal care project	98,737,242	100,711,987	102,726,227
	Kenya Urban Support Programme	168,000,000	171,360,000	174,787,200
	KDSP (Level 1 & 2 Grant)	167,353,974	170,701,053	174,115,075
	Nutritional International	-	-	-
	HSSF Danida	12,201,750	12,445,785	12,694,701
	IDA Kenya Climate Smart Programme	349,999,960	356,999,959	364,139,958
	Agriculture Sector Development Support Programme (ASDSP)	24,888,732	25,386,507	25,894,237
	TOTAL REVENUE	7,965,578,648	8,124,890,221	8,287,388,025
			-	-
	DETAILED EXPENDITURE		-	-

COUNTY EXECUTIVE		-	-	
DEPARTMENT OF EXECUTIVE, ADMINISTRATION & PUBLIC SERVICE				
COUNTY EXECUTIVE				
Sub Item	Sub Item Name	BUDGET ESTIMATES FY2021/2022	FY2022/2023	FY2023/2024
	Use of goods and services			
2210103	Gas Expenses	300,000	306,000	312,120
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	50,000	51,000	52,020
2210203	Courier and Postal Services	100,000	102,000	104,040
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	6,500,000	6,630,000	6,762,600
2210302	Accommodation - Domestic Travel	25,000,000	25,500,000	26,010,000
2210303	Daily Subsistence Allowance	1,000,000	1,020,000	1,040,400
2210304	Sundry Items (e.g. Airport Tax, Taxis, etc)	200,000	204,000	208,080
2210308	Local Presidential Visits	1,000,000	1,020,000	1,040,400
2210401	Foreign Travel Costs (airlines, bus, railway, mileage allowances, etc.)	8,000,000	8,160,000	8,323,200
2210402	Hotel; Accommodation	9,000,000	9,180,000	9,363,600
2210501	International News Services	50,000	51,000	52,020
2210502	Publishing and Printing Services	3,000,000	3,060,000	3,121,200
2210503	Subscriptions to Newspapers, Magazines and Periodicals	300,000	306,000	312,120
2210504	Advertising, Awareness & Publicity Campaigns	5,000,000	5,100,000	5,202,000
2211325	Office Expenses (Inter Governmental)	5,000,000	5,100,000	5,202,000
2210603	Rent & Rates - Non Residential (Inter Departmental)	3,000,000	3,060,000	3,121,200
2210604	Hire of Transport	600,000	612,000	624,240
2210712	Training Allowance	4,000,000	4,080,000	4,161,600
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	5,000,000	5,100,000	5,202,000
2210802	Boards, Committees, Conferences and Seminars	4,000,000	4,080,000	4,161,600
2210805	National Celebrations	5,000,000	5,100,000	5,202,000
2210807	Medals, Awards, and Honors	50,000	51,000	52,020
2210809	Board Allowance	4,000,000	4,080,000	4,161,600

2210899	Hospitality and others	4,000,000	4,080,000	4,161,600
2210910	Medical Insurance/Cover	-	-	-
2211016	Purchase of Uniforms and Clothing - Staff	1,000,000	1,020,000	1,040,400
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	2,500,000	2,550,000	2,601,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	1,000,000	1,020,000	1,040,400
2211201	Refined Fuels and Lubricants for Transport	8,000,000	8,160,000	8,323,200
2210904	Motor Vehicle Insurance	3,000,000	3,060,000	3,121,200
2220101	Maintenance Expenses-Motor Vehicles	7,000,000	7,140,000	7,282,800
2211308	Legal Dues/fees, Arbitration and Compensation Payments	4,000,000	4,080,000	4,161,600
2211308	Legal aid and awareness	100,000	102,000	104,040
2211308	Legislative drafting	500,000	510,000	520,200
2640499	Other Operating expenses- Community Participation	30,000,000	30,600,000	31,212,000
2220205	Maintenance of Buildings and Stations -- Non-Residential	200,000	204,000	208,080
2220209	Minor Alterations to Buildings and Civil Works	100,000	102,000	104,040
2220212	Maintenance of Communications Equipment	500,000	510,000	520,200
2810201	Compassionate Expenses	10,000,000	10,200,000	10,404,000
3111009	Purchase of other Office Equipment	500,000	510,000	520,200
3111108	Purchase of Police and Security Equipment	-	-	-
3110701	Purchase of Motor Vehicle	-	-	-
2110326	Compensation to employees - WIBA and GPA	450,000	459,000	468,180
2210799	Training	10,000,000	10,200,000	10,404,000
2610101	Disaster Response	1,000,000	1,020,000	1,040,400
2210310	Field Operational Allowance (GDU)	6,000,000	6,120,000	6,242,400
2210200	Communication Supplies and Services	5,000,000	5,100,000	5,202,000
	Total use of Good and Services	185,000,000	188,700,000	192,474,000
	Grand Total	185,000,000	188,700,000	192,474,000
PUBLIC SERVICE BOARD				
Sub Item	Sub Item Name	BUDGET ESTIMATES FY2021/2022	FY2022/2023	FY2023/2024
2210101	Electricity			

		60,000	61,200	62,424
2210103	Gas Expenses	58,000	59,160	60,343
3110502	Water and sewerage	50,000	51,000	52,020
2210202	Internet expenses		-	-
2210904	Motor Vehicle Insurance	150,000	153,000	156,060
2211201	Refined Fuels and Lubricants for Transport	1,000,000	1,020,000	1,040,400
2220101	Maintenance Expenses-Motor Vehicles	1,100,000	1,122,000	1,144,440
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	340,000	346,800	353,736
2210203	Courier and Postal Services	100,000	102,000	104,040
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	510,000	520,200
2210302	Accommodation - Domestic Travel	3,000,000	3,060,000	3,121,200
2210303	Daily Subsistence Allowance	2,500,000	2,550,000	2,601,000
2210304	Sundry Items (e.g. Airport Tax, Taxis, etc)	100,000	102,000	104,040
2210499	Foreign Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	510,000	520,200
2210402	Accommodation	2,800,000	2,856,000	2,913,120
2210899	Hospitality	800,000	816,000	832,320
2211308	Legal fees	1,000,000	1,020,000	1,040,400
2210502	Publishing and Printing Services	500,000	510,000	520,200
2210503	Subscriptions to Newspapers, Magazines and Periodicals	150,000	153,000	156,060
2210504	Advertising, Awareness & Publicity Campaigns	2,000,000	2,040,000	2,080,800
2210701	Travel allowance	-	-	-
2210703	Production and printing of training materials	500,000	510,000	520,200
2210704	Hire of training facility	500,000	510,000	520,200
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	800,000	816,000	832,320
2210802	Boards, Committees, Conferences and Seminars	2,000,000	2,040,000	2,080,800
2211102	Computer and printing accessories	800,000	816,000	832,320
2210910	Medical Fund	-	-	-
2211306	Subscription to professional	450,000	459,000	468,180
7320012	staff welfare	400,000	408,000	416,160

2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	2,076,200	2,117,724	2,160,078
2211103	Sanitary and Cleaning Materials, Supplies and Services	200,000	204,000	208,080
2211016	Purchase of Uniforms and Clothing - Staff	200,000	204,000	208,080
3111001	Purchase of Office Furniture and Fittings	800,000	816,000	832,320
2210809	Board Allowance	500,000	510,000	520,200
3111499	Research	800,000	816,000	832,320
2210799	Training	1,000,000	1,020,000	1,040,400
3111002	Purchase of Computers, Printers and other IT Equipment (For Offices)	672,340	685,787	699,503
	Total use of Good and Services	28,406,540	28,974,671	29,554,164
	Grand Total	28,406,540	28,974,671	29,554,164
		-	-	-
ADMINISTRATION				
Sub Item	Sub Item Name	BUDGET ESTIMATES FY2021/2022	FY2022/2023	FY2023/2024
	Use of goods and services			
2210103	Gas Expenses	50,000	51,000	52,020
2210101	Electricity	100,000	102,000	104,040
3110502	Water & Sewerage	200,000	204,000	208,080
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	100,000	102,000	104,040
2210203	Courier and Postal Services	50,000	51,000	52,020
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	510,000	520,200
2210302	Accommodation - Domestic Travel	1,000,000	1,020,000	1,040,400
2210303	Daily Subsistence Allowance	500,000	510,000	520,200
2210304	Sundry Items (e.g. Airport Tax, Taxis, etc)	100,000	102,000	104,040
2210309	Field Allowance	50,000	51,000	52,020
2210502	Publishing and Printing Services	500,000	510,000	520,200
2210503	Subscriptions to Newspapers, Magazines and Periodicals	100,000	102,000	104,040
2210504	Advertising, Awareness & Publicity Campaigns	800,000	816,000	832,320
2210505	Trade Shows and Exhibitions	50,000	51,000	52,020
2210602	Rent & Rates - Non Residential	1,000,000	1,020,000	1,040,400

2210701	Travel Allowance	200,000	204,000	208,080
2210702	Remuneration of Instructors and Contract Based Training Services	100,000	102,000	104,040
2210703	Production and Printing of Training Materials	20,000	20,400	20,808
2210704	Hire of Training Facilities and Equipment	100,000	102,000	104,040
2210710	Accommodation Allowance	300,000	306,000	312,120
2210712	Training Allowance	400,000	408,000	416,160
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	515,461	525,770	536,286
2210802	Boards, Committees, Conferences and Seminars	500,000	510,000	520,200
2210809	Board Allowance	400,000	408,000	416,160
2210899	Hospitality and others(Staff welfare)	400,000	408,000	416,160
2211010	Supplies for Broadcasting and Information Services	500,000	510,000	520,200
2211011	Purchase/Production of Photographic and Audio-Visual Materials	400,000	408,000	416,160
2211016	Purchase of Uniforms and Clothing - Staff	500,000	510,000	520,200
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	600,000	612,000	624,240
2211103	Sanitary and Cleaning Materials, Supplies and Services	300,000	306,000	312,120
2211301	Bank Service Commission and Charges	-	-	-
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	300,000	306,000	312,120
2211308	Legal Dues/fees, Arbitration and Compensation Payments		-	-
2211310	Contracted Professional Services	100,000	102,000	104,040
2211322	Binding of Records	50,000	51,000	52,020
3111001	Purchase of Office Furniture and Fittings	1,000,000	1,020,000	1,040,400
2211323	Laundry Expenses	50,000	51,000	52,020
2211399	Other Operating expenses- Community Participation	8,000,000	8,160,000	8,323,200
2211201	Refined Fuels and Lubricants for Transport	4,000,000	4,080,000	4,161,600
2210904	Motor Vehicle Insurance	1,000,000	1,020,000	1,040,400
2220101	Maintenance Expenses-Motor Vehicles	4,000,000	4,080,000	4,161,600
2220209	Minor Alterations to Buildings and Civil Works	500,000	510,000	520,200
2220212	Maintenance of Communications Equipment	500,000	510,000	520,200
2220211	Maintenance of Police and Security Equipment	300,000	306,000	312,120

3110701	Purchase of Motor Vehicle	-	-	-
2211329	HIV AIDS Secretariat workplace Policy Development	-	-	-
3111009	Purchase of other Office Equipment	200,000	204,000	208,080
2210799	Training	500,000	510,000	520,200
2810205	Emergency Fund			
3110704	Purchase of Motor Cycle			
2210299	Communication, Equipment, Supplies and Services	1,000,000	1,020,000	1,040,400
	Sub Total	31,835,461	31,452,170	32,081,214
CENTRE FOR DEVOLVED GOVERNANCE				
2210799	Training Services	100,000	102,000	104,040
2211311	Consultancy Services	100,000	102,000	104,040
	Sub Total	200,000	204,000	208,080
	TOTAL	32,035,461	31,656,170	32,289,294
DEVELOPMENT				
Program 1				
Infrastructure Development and Equipment				
3110701	Establishment of Fire Station	-	-	-
3110201	Residential Buildings	15,000,000	15,300,000	15,606,000
3110202	Non Residential Buildings - Offices	9,000,000	9,180,000	9,363,600
	Sub Total	24,000,000	24,480,000	24,969,600
	SUB TOTAL DEVELOPMENT	24,000,000	24,480,000	24,969,600
	GRAND TOTAL	56,035,461	56,136,170	57,258,894
PUBLIC SERVICE				
	Sub Item Name	BUDGET ESTIMATES FY2021/2022	FY2022/2023	FY2023/2024
	Sub Item			
	Personnel Emoluments (P.E)			
2110117	Basic salaries	899,383,861	917,371,538	935,718,969
2120101	NSSF	13,749,504	14,024,494	14,304,984
2120103	Employer Contribution to pension scheme	116,074,529	118,396,019	120,763,940
2110309	Duty/Acting Allowances	1,145,908	1,168,826	1,192,203
2110320	Leave allowances	14,473,419	14,762,887	15,058,145

2710105	Gratuity	66,700,000	68,034,000	69,394,680
2110301	House Allowances	210,953,372	215,172,440	219,475,888
2110312	Responsibility Allowance	1,200,000	1,224,000	1,248,480
2110314	Commuter Allowances/Specified	353,253,073	360,318,134	367,524,497
2110202	Casual labour	50,000,000	51,000,000	52,020,000
	Recruitment	200,000,000	204,000,000	208,080,000
Total	Compensation to Employees	1,926,933,665	1,965,472,338	2,004,781,785
	Operations and maintenance	-	-	-
2210910	Medical Insurance/Cover	180,000,000	183,600,000	187,272,000
2210101	Electricity	-	-	-
2210102	Water and sewerage charges	-	-	-
2210103	Gas expense	36,000	36,720	37,454
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	100,000	102,000	104,040
2210202	Internet Connections	-	-	-
2210203	Courier and Postal Services	20,000	20,400	20,808
2211201	Refined Fuels and Lubricants for Transport	1,000,000	1,020,000	1,040,400
2220101	Maintenance Expenses-Motor Vehicles	1,000,000	1,020,000	1,040,400
2210205	Satellite Access Services subscription	50,000	51,000	52,020
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000	1,020,000	1,040,400
2210302	Accommodation - Domestic Travel	1,000,000	1,020,000	1,040,400
2210400	Foreign Travel and subsistence	1,500,000	1,530,000	1,560,600
2210303	Daily Subsistence Allowance	1,000,000	1,020,000	1,040,400
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	100,000	102,000	104,040
2211016	Purchase of Uniforms and Clothing-Staff	300,000	306,000	312,120
2210502	Publishing and Printing Services	100,000	102,000	104,040
2210503	Subscriptions to News papers, Magazines and Periodicals	100,000	102,000	104,040
2210504	Advertising, Awareness & Publicity Campaigns	1,000,000	1,020,000	1,040,400
2210505	Trade Shows and Exhibitions	700,000	714,000	728,280
2210801	Catering Services (receptions), Accommodation, Gifts,			

	Food and Drinks	1,000,000	1,020,000	1,040,400
2210802	Boards, Committees, Conferences and Seminars	1,500,000	1,530,000	1,560,600
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	4,500,000	4,590,000	4,681,800
2211102	Supplies and Accessories for Computers and Printers	1,000,000	1,020,000	1,040,400
2211103	Sanitary and Cleaning Materials, Supplies and Services	300,000	306,000	312,120
3111001	Purchase of Office Furniture and Fittings	1,000,000	1,020,000	1,040,400
3111009	Purchase of other Office Equipment	700,000	714,000	728,280
3111002	Purchase of Computers, Printers and other IT Equipment (For Offices)	1,000,000	1,020,000	1,040,400
2220205	Maintenance of Buildings and Stations -- Non-Residential	450,000	459,000	468,180
2210799	Development of HR Policy Documents and Career Guidelines	1,544,000	1,574,880	1,606,378
2210799	Training of Staff	3,000,000	3,060,000	3,121,200
	Sub Total	205,000,000	209,100,000	213,282,000
	Recurrent Total	205,000,000	209,100,000	213,282,000
	TOTAL (PUBLIC SERVICE)	2,131,933,665	2,174,572,338	2,218,063,785
	GRAND TOTAL	2,191,369,126	2,234,176,508	2,278,860,038
	FINANCE			
Sub Item	Sub Item Name	Budget Estimates FY2021/2022	Budget Estimates FY2022/2023	Budget Estimates FY2023/2024
2210101	Electricity	15,515,000	15,825,300	16,141,806
2210102	Water and sewerage charges	63,000	64,260	65,545
2210103	Gas expense	56,700	57,834	58,991
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	56,700	57,834	58,991
2210202	Internet connections	31,500	32,130	32,773
2210203	Courier and Postal Services	220,500	224,910	229,408
2210205	Satellite Access Services	50,400	51,408	52,436
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,520,000	2,570,400	2,621,808
2210302	Accommodation - Domestic Travel	5,796,378	5,912,306	6,030,552
2210303	Daily Subsistence Allowance	5,796,441	5,912,370	6,030,617
2210599	Publishing and Printing Budget documents	2,520,000	2,570,400	2,621,808

2640299	Emergency Response	15,563,200	15,874,464	16,191,953
2810205	Emergency Fund	1,337,122	1,363,865	1,391,142
2211203	Refined Fuels and Lubricants -- Other	1,449,000	1,477,980	1,507,540
2211199	Office and General Supplies -	853,020	870,080	887,482
2211399	Other operating expenses-community participation	5,761,980	5,877,220	5,994,764
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	2,520,000	2,570,400	2,621,808
2211016	Purchase of Uniforms and Clothing-Staff	2,043,720	2,084,594	2,126,286
2210503	Subscriptions to Newspapers, Magazines and Periodicals	128,520	131,090	133,712
2210504	Advertising, Awareness & Publicity Campaigns	2,236,500	2,281,230	2,326,855
2210505	Trade Shows and Exhibitions	315,000	321,300	327,726
2210603	Rent and rates-Non residential	504,000	514,080	524,362
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,425,500	2,474,010	2,523,490
2210802	Boards, Committees, Conferences and Seminars	4,435,200	4,523,904	4,614,382
2210809	Board allowance	1,278,900	1,304,478	1,330,568
2210904	Motor Vehicle Insurance	642,600	655,452	668,561
2211201	Refined Fuels and Lubricants for Transport	2,891,700	2,949,534	3,008,525
2211301	Bank Service Commission and Charges	827,946	844,505	861,395
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,593,900	1,625,778	1,658,294
2210310	Consultancy for Valuation roll (Two towns) and Valuation of Assets for disposal	882,000	899,640	917,633
2211103	Sanitary and Cleaning Materials, Supplies and Services	779,058	794,639	810,532
2220105	Routine Maintenance – Vehicles	1,162,350	1,185,597	1,209,309
2220202	Maintenance of Office Furniture and Equipment	694,260	708,145	722,308
2220205	Maintenance of Buildings and Stations -- Non-Residential	1,134,000	1,156,680	1,179,814
2220209	Minor Alterations to Buildings and Civil Works	714,735	729,030	743,610
2210799	Training Expenses - Other (Bud	4,599,000	4,690,980	4,784,800
3111002	Purchase of Computers, Printers and other IT Equipment	1,915,200	1,953,504	1,992,574
2220101	Maintenance Expenses - Motor Vehicles	1,285,200	1,310,904	1,337,122
3111009	Purchase of other Office Equipment	655,200	668,304	681,670
	SUB TOTAL	93,255,430	95,120,539	97,022,949

	OTHER RECURRENT	-	-	-
2420499	Water company electricity pending bill	-	-	-
4110403	Housing Loans to Public Servants	6,300,000	6,426,000	6,554,520
3111001	Purchase of Office Furniture and Fittings	1,575,000	1,606,500	1,638,630
4110405	Car loan to public servants	7,875,000	8,032,500	8,193,150
	SUB TOTAL	15,750,000	16,065,000	16,386,300
	Net Recurrent Expenditure	109,005,430	111,185,539	113,409,249
	DEVELOPMENT	-	-	-
PROGRAMME 2 FINANCIAL MANAGEMENT SERVICES		-	-	-
3111001	Preparation of County Valuation roll	-	-	-
3111112	Automation of Revenue	5,670,000	5,783,400	5,899,068
2420499	Pending Bills	68,293,859	69,659,736	71,052,931
		-	-	-
	Sub total programme 2	73,963,859	75,443,136	76,951,999
	GRAND TOTAL	182,969,289	186,628,675	190,361,248
DEPARTMENT OF ICT				
	USE OF GOODS AND SERVICES			
2210101	Electricity			
2210102	Water and sewerage charges			
2210103	Gas expense	5,000	5,100	5,202
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	200,000	204,000	208,080
2210202	Internet Connections	4,800,000	4,896,000	4,993,920
2210203	Courier and Postal Services	5,000	5,100	5,202
2211201	Refined Fuels and Lubricants for Transport	500,000	510,000	520,200
2220101	Maintenance Expenses-Motor Vehicles	1,500,000	1,530,000	1,560,600
2210205	Satellite Access Services subscription	50,000	51,000	52,020
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	510,000	520,200
2210302	Accommodation - Domestic Travel	870,000	887,400	905,148
2210400	Foreign Travel and subsistence	900,000	918,000	936,360

2210303	Daily Subsistence Allowance	500,000	510,000	520,200
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	20,000	20,400	20,808
2211016	Purchase of Uniforms and Clothing-Staff	200,000	204,000	208,080
2210502	Publishing and Printing Services	100,000	102,000	104,040
2210503	Subscriptions to News papers, Magazines and Periodicals	100,000	102,000	104,040
2210504	Advertising, Awareness & Publicity Campaigns	-	-	-
2210505	Trade Shows and Exhibitions	100,000	102,000	104,040
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,000,000	1,020,000	1,040,400
2210802	Boards, Committees, Conferences and Seminars	405,000	413,100	421,362
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	300,000	306,000	312,120
2211102	Supplies and Accessories for Computers and Printers	2,000,000	2,040,000	2,080,800
2211103	Sanitary and Cleaning Materials, Supplies and Services	50,000	51,000	52,020
2220210	Maintenance of Computers, Software, and Networks	4,000,000	4,080,000	4,161,600
3111001	Purchase of Office Furniture and Fittings	300,000	306,000	312,120
3111003	Purchase of Air conditioners, Fans and Heating Appliances	100,000	102,000	104,040
3111009	Purchase of other Office Equipment	200,000	204,000	208,080
3111002	Purchase of Computers, Printers and other IT Equipment (For Offices)	2,000,000	2,040,000	2,080,800
2211399	Training Services	1,500,000	1,530,000	1,560,600
2210799	Staff Capacity Development - Technical	1,000,000	1,020,000	1,040,400
	Sub Total	23,205,000	23,669,100	24,142,482
	Recurrent Total	23,205,000	23,669,100	24,142,482
DEVELOPMENT				
Program 2	Information Communication Technology (ICT) Services	-	-	-
3111111	S.P 1.1 Development of ICT infrastructure	4,000,000	4,080,000	4,161,600
3111112	S.P 1.2 ICT Connectivity enhancement	2,000,000	2,040,000	2,080,800
3111002	S.P 1.3 E-government services	6,000,000	6,120,000	6,242,400
	SUB TOTAL DEVELOPMENT	12,000,000	12,240,000	12,484,800
	TOTAL (ICT)	35,205,000	35,909,100	36,627,282

2. ECONOMIC PLANNING				
Sub Item	Sub Item Name	FY2021/2022	FY2022/2023	FY2023/2024
OPERATIONS AND MAINTENANCE				
2210101	Electricity	68,559	69,930	71,329
2210103	Gas expense	30,000	30,600	31,212
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	34,280	34,965	35,664
2210203	Courier and Postal Services	71,987	73,427	74,895
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,800,000	1,836,000	1,872,720
2210302	Accommodation - Domestic Travel	3,000,000	3,060,000	3,121,200
2210303	Daily Subsistence Allowance	3,000,000	3,060,000	3,121,200
2210499	Foreign travel	500,000	510,000	520,200
2210402	Foreign Accommodation	1,500,000	1,530,000	1,560,600
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	68,559	69,930	71,329
2211016	Purchase of Uniforms and Clothing-Staff	68,559	69,930	71,329
2210502	Publishing and Printing Services	2,000,000	2,040,000	2,080,800
2211201	Refined Fuels and Lubricants for Transport	200,000	204,000	208,080
2220101	Maintenance Expenses - Motor Vehicles	200,000	204,000	208,080
2210904	Motor Vehicle Insurance	171,398	174,826	178,322
2210503	Subscriptions to Newspapers, Magazines and Periodicals	49,191	50,175	51,178
2210504	Advertising, Awareness & Publicity Campaigns	700,000	714,000	728,280
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	4,000,000	4,080,000	4,161,600
2640499	Other Operating Expenses	4,000,000	4,080,000	4,161,600
2210802	Boards, Committees, Conferences and Seminars	3,000,000	3,060,000	3,121,200
2211301	Bank Service Commission and Charges	68,559	69,930	71,329
2211201	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,000,000	1,020,000	1,040,400
2211103	Sanitary and Cleaning Materials, Supplies and Services	300,000	306,000	312,120
3111002	Purchase of laptops and computers	500,000	510,000	520,200
2210502	Printing and Publishing {pending bills} KLB	-	-	-
2220202	Maintenance of Office Furniture and Equipment	-	-	-
3111009	Purchase of other Office Equipment			

		500,000	510,000	520,200
	22 - Use of Goods and Services total	26,831,091	27,367,713	27,915,067
	Other Recurrent Expenditure	-	-	-
2640499	KDSP (Level 1 Grant)		-	-
	SUB TOTAL OTHER RECURRENT	-	-	-
	PROGRAMME 2- BUDGET PREPARATION AND MANAGEMENT	-	-	-
2211399	Preparation of Budget Documents	6,000,000	6,120,000	6,242,400
2640499	Training	1,000,000	1,020,000	1,040,400
	SUB TOTAL	7,000,000	7,140,000	7,282,800
	PROGRAMME 3 MONITORING AND EVALUATION SERVICES	-	-	-
2640499	Monitoring services	2,000,000	2,040,000	2,080,800
	Policy Development	2,000,000	2,040,000	2,080,800
2210504	Awareness and Publicity Campaigns		-	-
	SUB TOTAL	4,000,000	4,080,000	4,161,600
	PROGRAMME 4 PLANNING AND STATISTICS	-	-	-
2640499	County Plans and review of the CIDP	2,000,000	2,040,000	2,080,800
2211399	County Statistics	1,187,874	1,211,631	1,235,864
		3,187,874	3,251,631	3,316,664
	RECURRENT SUB TOTAL	41,018,965	41,839,344	42,676,131
	DEVELOPMENT EXPENDITURE		-	-
2640499	KDSP (Level 2 Grant)	167,353,974	170,701,053	174,115,075
	DEVELOPMENT SUB TOTAL	167,353,974	170,701,053	174,115,075
	TOTAL	208,372,939	212,540,398	216,791,206
	USE OF GOODS	27,531,091	28,081,713	28,643,347
	OTHER RECURRENT TOTAL	15,187,874	15,491,631	15,801,464

Medical Services and Public Health

Sub Item	Sub Item Name	Submitted Estimates 2021/2022	FY2022/2023	FY2023/2024
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Human Resources for Health Services; Compensation to Employees

2110101	Salary and wages	508,025,118	518,185,620	528,549,333
2120101	NSSF	808,229	824,393	840,881
2110303	Duty/Acting Allowances	722,222	736,666	751,400
2110301	House Allowances	66,551,005	67,882,026	69,239,666
2110320	Leave allowances	60,292,824	61,498,680	62,728,654
2110314	Commuter Allowances /specified	49,541,394	50,532,222	51,542,866
2110322	Health Risk Allowance	31,110,548	31,732,759	32,367,414
2110318	Non- Practising Allowance	22,176,384	22,619,911	23,072,310
2110315	Health Extraneous Allowance	261,563,292	266,794,558	272,130,449
2110323	Emergency Call allowance	18,708,985	19,083,165	19,464,828
2120103	Employer Contribution to Staff Pensions Scheme	200,000,000	204,000,000	208,080,000
	Total Compensation to Employees S.P.1.3	1,219,500,000	1,243,890,000	1,268,767,800
	S.P.1.1 - Administrative services; Use of Goods and Services			
2210201	Telephone, Telex, Facsimile and Mobile Phone Services eg airtime	67,940	69,299	70,685
2210101	Electricity	2,544,585	2,595,477	2,647,387
2211201	Fuel for motor vehicles, motorcycles & generators	7,252,068	7,397,110	7,545,052
2220101	Maintenance of motor vehicles & motorcycles	2,044,585	2,085,477	2,127,187
2210904	Insurance for motor vehicles & motorcycles	2,453,024	2,502,085	2,552,127
2210203	Courier and Postal Services	22,647	23,100	23,562
2640499	Other Operating expenses- Community Participation & stakeholders fora	2,544,585	2,595,477	2,647,387
2210399	Domestic Travel and Subs. – Others	2,022,612	2,063,064	2,104,326
2210499	Foreign Travel and Subs.- Others	124,866	127,363	129,910
2210502	Publishing and Printing Services eg data tools, patient files	127,229	129,774	132,369
2210503	Subscriptions to Newspapers, Magazines and Periodicals	82,661	84,314	86,000
2210504	Advertising, Awareness and Publicity Campaigns	224,203	228,687	233,261
2210505	Trade Shows and Exhibitions	67,940	69,299	70,685
2210801	Catering Services (receptions)	203,821	207,898	212,056
2210802	Boards, Committees, Conferences and Seminars	158,528	161,698	164,932
2210103	Gas Expenses	22,647	23,100	23,562
2211016	Purchase of Uniforms and Clothing – Staff	22,647	23,100	23,562
2211101	General Office Supplies (papers, pencils, forms, small office equipment)	254,459	259,548	264,739
2211103	Sanitary and Cleaning Materials, Supplies and Services	33,970	34,650	35,343
2211301	Bank Service Commission and Charges	113,234	115,499	117,809
3110902	Purchase of household and institutional appliances	56,617	57,749	58,904
2640201	Emergency Relief eg outbreaks of disease	4,788,177	4,883,940	4,981,619
2220201	Maintenance of Plant, Machinery and Equipment (including service agreements)	1,108,439	1,130,608	1,153,220
2210799	Training Expenses	1,054,209	1,075,293	1,096,799
3111001	Office Furniture	636,146	648,869	661,847

	Total Use of Goods and Services; Total for S.P.1.1 -	28,031,842	28,592,479	29,164,328
2210910	Staff Medical Insurance	-		
	S.P.1.2 - Policy development			
2211329	Policy Development	1,000,000	1,020,000	1,040,400
	Total for S.P.1.2 - Policy development	1,000,000	1,020,000	1,040,400
	S.P.1.4 - Health care financing – transfers to health facilities			
2640499	DANIDA Funds disbursements	15,660,000	15,973,200	16,292,664
2640499	User fees forgone disbursements	16,713,356	17,047,623	17,388,576
2640499	Cash Transfers to Health Facilities.	152,034,644	155,075,337	158,176,844
	Total for S.P.1.4 - Health care financing – transfers to health facilities	184,408,000	188,096,160	191,858,083
	Subtotal Program 1: Administration, Planning and Support Services	1,432,939,842	1,461,598,639	1,490,830,612
	Program 2: Curative Services			
2211000	Specialised Materials and Supplies -(Renal, CT-SCAN, Ophthalmic, Oncology, HDU, theatre consumables)	10,000,000	10,200,000	10,404,000
2211001	Medical Drugs	146,763,102	149,698,364	152,692,332
2211002	Dressings and Other Non- Pharmaceutical Medical Items - (gloves, linen, etc)	5,000,000	5,100,000	5,202,000
2211002	Dressings and Other Non- Pharmaceutical Medical Items - (gloves, linen, etc)	2,000,000	2,040,000	2,080,800
2211008	Laboratory Materials, Supplies and Small Equipment	15,620,000	15,932,400	16,251,048
3111403	County health research and innovation	8,000	8,160	8,323
3111002	Health information systems management	4,000,000	4,080,000	4,161,600
2211332	Covid 19 Response	-	-	-
	Subtotal Program 2: Curative Services	183,391,102	187,058,924	190,800,103
	Program 3: Preventive and Promotive Services			
2210504	Community and health facility based interventions (support to UHC Vulnerable HH)	60,329,352	61,535,939	62,766,658
2210713	Communicable disease prevention and Control	5,000,000	5,100,000	5,202,000
2211015	Sanitation programmes (including BIDP)	10,500,000	10,710,000	10,924,200
2211004	Nutrition services	10,000,000	12,500,000	15,000,000
2210504	Community maternal and child health (Inclusive of Cus operationalization)	2,300,000	2,346,000	2,392,920
	Subtotal Program 3: Preventive and Promotive Services	88,129,352	89,891,939	91,689,778
	Program 4: Reproductive Health Services			
2640499	Transformative Health Care systems - Family planning services	3,458,952	3,528,131	3,598,693
2640499	Transformative Health Care systems - Maternal , new-born and child health services	75,842,704	77,359,558	78,906,749
2640499	Transformative Health Care systems - Immunization services	3,458,952	3,528,131	3,598,693
	Subtotal Program 4: Reproductive Health Services	82,760,607	84,415,819	86,104,135
	Other recurrent + O&M	567,720,903	579,075,321	590,656,828
	Other recurrent	539,689,061	550,482,842	561,492,499

			-	1,238,253,462
	TOTAL RECURRENT	1,787,220,903	1,822,965,321	1,859,424,628
	Program 5:Health Infrastructure; DEVELOPMENT			
3110202	Non-Residential Buildings (Hospitals, Health centres, dispensaries)	60,000,000	61,200,000	62,424,000
3110202	Development Maintenance by THS - Renovations Non-Residential Buildings (Hospitals, Health centres, dispensaries)	4,992,698	5,092,552	5,194,403
3111101	Purchase of Medical and Dental Equipment -	8,728,514	8,903,084	9,081,146
2210606	Leasing of medical equipment	148,718,677	151,693,051	154,726,912
3110707	Purchase of ambulances - support by THS	10,983,937	11,203,615	11,427,688
3110707	Purchase of ambulances - County purchase	10,983,937	11,203,615	11,427,688
	Total Expenditure of Programme 5 - Development	244,407,763	249,295,918	254,281,836
	GRAND TOTALS	2,031,628,666	2,072,261,239	2,113,706,464
WATER,SANITATION AND [ENVIRONMENT				
WATER				
Sub Item	Sub Item Name	Estimates 2021/22	Estimates 2022/23	Estimates 2023/24
	Use of Goods and Services			
2210103	Gas expense	20,000	20,400	20,808
2210102	Water and Sewerage Charges	30,000	30,600	31,212
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	40,000	40,800	41,616
2210203	Courier and Postal Services	10,000	10,200	10,404
2210399	Domestic Travel and Other Transportation Costs	3,500,000	3,570,000	3,641,400
2210101	Electricity	100,000	102,000	104,040
2210303	Daily subsistence allowances	650,000	663,000	676,260
2210802	Boards, Conferences, Seminars, other expenses	1,000,000	1,020,000	1,040,400
2211399	Community Participation [other operating expenses]	4,000,000	4,080,000	4,161,600
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000	1,020,000	1,040,400
2210503	Subscriptions to Newspapers, Magazines and Periodicals	90,000	91,800	93,636
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,000,000	1,020,000	1,040,400
2211016	Purchase of Uniforms and Clothing – Staff	500,000	510,000	520,200
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	1,200,000	1,224,000	1,248,480
2211201	Refined Fuels and Lubricants for Transport	6,500,000	6,630,000	6,762,600
3111002	Purchase of computers and other IT equipment for offices	700,000	714,000	728,280

2211102	Supplies and Accessories for Computers and Printers	400,000	408,000	416,160
2211103	Sanitary and Cleaning Materials, Supplies and Services	500,000	510,000	520,200
2210799	Training Expenses	500,000	510,000	520,200
2211306	Membership fees, dues and subscription to professional and trade bodies	300,000	306,000	312,120
	Sub Total	22,040,000	22,480,800	22,930,416
	OTHER RECURRENT EXPENDITURE		-	-
2630201	Support to Bomet Water Company (Grants)	80,000,000	81,600,000	83,232,000
3110701	Purchase of motor vehicles		-	-
3110704	Purchase of motor cycles	1,300,000	1,326,000	1,352,520
3111001	Purchase of furniture and fittings	2,000,000	2,040,000	2,080,800
2220101	Maintenance Expenses-Motor Vehicles , Drilling Rig and Accessories	3,500,000	3,570,000	3,641,400
2220202	Maintenance of Office Furniture and Equipment	200,000	204,000	208,080
	Motor vehicle Insurance cover	1,000,000	1,020,000	1,040,400
2220205	Maintenance of Buildings and Stations -- Non-Residential	500,000	510,000	520,200
2220210	Maintenance of Computer, Software and Network	100,000	102,000	104,040
	Office rent	2,400,000	2,448,000	2,496,960
	Sub Total other recurrent	91,000,000	92,820,000	94,676,400
	Total Recurrent Expenditure	113,040,000	115,300,800	117,606,816
	DEVELOPMENT		-	-
Programme 1	Policy planning and administrative services		-	-
2210504	County water policy and bill	1,000,000	1,020,000	1,040,400
2210504	County Water Master Plan documentation	3,500,000	3,570,000	3,641,400
	Consultancy services for design of water supply infrastructure	4,000,000	4,080,000	4,161,600
	TOTAL	8,500,000	8,670,000	8,843,400
			-	-
Programme 2	Development of Water Supply for Domestic and Commercial purposes		-	-
3110602	Water supply infrastructure	78,600,000	80,172,000	81,775,440
2640499	Cash Transfer (BIDP Programme)	60,000,000	61,200,000	62,424,000
3110602	water harvesting and storage			

		51,000,000	52,020,000	53,060,400
3110602	Spring protection	1,000,000	1,020,000	1,040,400
3110602	Hydrogeological Surveys, Drilling and Equipping of boreholes and other civil works	4,185,106	4,268,808	4,354,184
	TOTAL	194,785,106	198,680,808	202,654,424
			-	-
Programme 3	Irrigation Development		-	-
3110602	Irrigation infrastructure	1,000,000	1,020,000	1,040,400
	TOTAL	1,000,000	1,020,000	1,040,400
			-	-
Programme 4	Waste water management		-	-
	Resource mobilization for proposed Sotik sewerage project	100,000	102,000	104,040
	TOTAL		-	-
	Net development Total	204,385,106	208,472,808	212,642,264
	Total Recurrent	113,040,000	115,300,800	117,606,816
	GRAND TOTAL	317,425,106	323,773,608	330,249,080
ENVIRONMENT AND NATURAL RESOURCES			-	-
2210101	Basic Salaries -		-	-
2110301	House Allowance		-	-
2110314	Transport Allowance		-	-
2120100	NSSF		-	-
2110320	Leave Allowance		-	-
2120101	Employer Contributions to Compulsory National Social Security Schemes		-	-
2110202	Casual labour		-	-
	Sub Total Compensation to Employees		-	-
	Use of Goods and Services		-	-
2210103	Gas expense	15,001	15,301	15,607
2210102	Water and Sewerage Charges	-		
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	20,000	20,400	20,808

2210203	Courier and Postal Services	10,000	10,200	10,404
2210399	Domestic Travel and Other Transportation Costs	1,500,000	1,530,000	1,560,600
2210101	Electricity	-		
2210303	Daily subsistence allowances	350,000	357,000	364,140
2210802	Boards, Conferences, Seminars, other expenses	1,000,000	1,020,000	1,040,400
2211399	Community Participation [other operating expenses]	1,000,000	1,020,000	1,040,400
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000	1,020,000	1,040,400
2210503	Subscriptions to News papers, Magazines and Periodicals	40,000	40,800	41,616
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks		-	-
		1,000,000	1,020,000	1,040,400
2211016	Purchase of Uniforms and Clothing – Staff	300,000	306,000	312,120
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)		-	-
		600,000	612,000	624,240
2211201	Refined Fuels and Lubricants for Transport		-	-
		500,000	510,000	520,200
3111002	Purchase of computers and other IT equipment for offices		-	-
		300,000	306,000	312,120
2211102	Supplies and Accessories for Computers and Printers	200,000	204,000	208,080
2211103	Sanitary and Cleaning Materials, Supplies and Services	-		
2210799	Training Expenses	300,000	306,000	312,120
2211306	Membership fees, dues and subscription to professional and trade bodies	100,000	102,000	104,040
	Sub Total	8,235,000	8,399,700	8,567,694
	OTHER RECURRENT EXPENDITURE		-	-
3110701	Purchase of motor vehicles	-		
3110704	Purchase of motor cycles	300,000	306,000	312,120
3111001	Purchase of furniture and fittings	615,000	627,300	639,846
2220101	Maintenance Expenses-Motor Vehicles (Pending Bills)		-	-
		500,000	510,000	520,200
2220202	Maintenance of Office Furniture and Equipment			

			-	-
		60,000	61,200	62,424
	Motor vehicle Insurance cover	-		
2220205	Maintenance of Buildings and Stations -- Non-Residential		-	-
		-		
2220210	Maintenance of Computer, Software and Network	50,001	51,001	52,021
	Office rent			
	Sub Total other recurrent	1,525,001	1,555,501	1,586,611
	Total Recurrent Expenditure	9,760,000	9,955,200	10,154,304
			-	-
	DEVELOPMENT		-	-
Programme 1	Policy planning and administrative services		-	-
2210504	Consultancy Services for county environmental coordination and management policy	1,000,000	1,020,000	1,040,400
	TOTAL	1,000,000	1,020,000	1,040,400
			-	-
			-	-
Programme 2	Environmental and natural resources protection and conservation		-	-
3111604	Soil and water conservation	1,000,000	1,020,000	1,040,400
3111604	Riparian protection	1,500,000	1,530,000	1,560,600
3111604	Agroforestry	1,000,000	1,020,000	1,040,400
3111604	Solid waste management	1,000,000	1,020,000	1,040,400
	Climate Change adaptation and Resilience	3,600,000	3,672,000	3,745,440
3111305	Environmental education and awareness	1,000,000	1,020,000	1,040,400
	TOTAL	9,100,000	9,282,000	9,467,640
			-	-
	TOTAL		-	-
	Net development Total	10,100,000	10,302,000	10,508,040
	Total Recurrent	9,760,000	9,955,200	10,154,304
	TOTAL	19,860,000	20,257,200	20,662,344

	GRAND TOTAL	337,285,106	344,030,808	350,911,424
EDUCATION AND VTC				
Sub Item	Sub Item Name	Estimates 2021/2022	Estimates 2022/2023	Estimates 2022/2024
Use of Goods and Services				
2210102	Water And Sewerage Charges	30,000	30,600	31,212
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc)	300,000	306,000	312,120
2210303	Daily Subsistence Allowance	800,000	1,224,000	1,248,480
2210302	Accommodation - Domestic Travel	1,307,000	2,353,140	2,400,203
2210203	Courier and Postal Services	7,109	7,251	7,396
2211399	Other Operating Expenses-Community Participation	883,431	1,411,100	1,439,322
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	560,000	571,200	582,624
2211016	Purchase of Uniforms and Clothing-Staff	100,000	102,000	104,040
2210802	Boards, Committees, Conferences and Seminars (Community strategy	1,300,000	2,063,970	2,105,249
2210103	Gas Expenses	26,300	26,826	27,363
2211101	General Office Supplies (Papers, pencils, forms, small office equipment etc)	1,305,000	1,331,100	1,357,722
2211103	Sanitary and Cleaning Materials, Supplies and Services	62,600	63,852	65,129
2211301	Bank Service Commission and Charges	18,150	18,513	18,883
2211201	Fuel	800,000	1,224,000	1,248,480
2210904	Vehicle Insurance	360,000	367,200	374,544
2220101	Maintenance of Vehicles	1,000,000	1,530,000	1,560,600
Sub Total Use of Goods and Services		8,859,590	12,630,752	12,883,367
Policy, Planning and General Administrative services			-	-
2640101	Bursaries and Support Services	56,496,660	57,626,593	58,779,125
2630101	Revolving Fund	20,000,000	20,400,000	20,808,000
2640499	Other Transfers(Support to Polytechnic)	47,000,000	47,940,000	48,898,800
Total Policy, Planning and General Administrative		123,496,660	125,966,593	128,485,925
Total recurrent		132,356,250	138,597,345	141,369,292
DEVELOPMENT			-	-

Early Childhood Development and Education			-	-
3110202	Construction of ECD Classrooms	42,810,454	76,500,000	78,030,000
2640499	Furniture in ECD	4,200,000	8,262,000	8,427,240
3111109	Teaching/Learning Materials	2,500,000	3,570,000	3,641,400
2640499	Ancillary Education Support	15,000,000	14,576,310	14,867,836
	Feeding Programme	109,000,000	111,180,000	113,403,600
Sub-Total		173,510,454	214,088,310	218,370,076
Technical Vocational Educational and Training			-	-
3110202	Infrastructure Development and Expansion	-	-	-
Sub-Total		-	-	-
Total Development		173,510,454	214,088,310	218,370,076
Total recurrent		132,356,250	138,597,345	141,369,292
Grand Total		305,866,704	352,685,655	359,739,368

ROADS PUBLIC WORKS AND TRANSPORT				
Sub Item	Sub Item Name	FY2021/2022	FY2022/2023	FY2023/2024
2210103	Gas expense	96,800	98,736	100,711
2210203	Courier and Postal Services	20,000	20,400	20,808
2110202	Casual Labour - Others	25,000,000		
2210399	Domestic / foreign Travel and Subsistence, and Other Transportation Costs	5,000,000	5,100,000	5,202,000
2210101	Electricity	121,000	123,420	125,888
2211399	Community Participation [other operating expenses]	3,000,000	3,060,000	3,121,200
2210309	Field Allowance (supervision)	1,500,000	1,530,000	1,560,600
2210503	Subscriptions to Newspapers, Magazines and Periodicals	99,220	101,204	103,228
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,000,000	2,040,000	2,080,800
2210903	Plant, Equipment and Machinery Insurance	3,000,000	3,060,000	3,121,200
2210904	Motor Vehicles Insurance	1,000,000	1,020,000	1,040,400
2211306	Membership Fees, Dues And Subscriptions To Professional And Trade Bodies	250,000	255,000	260,100
2210502	Publishing And Printing Services			

		500,000	510,000	520,200
2210504	Advertising, awareness and public campaigns	1,500,000	1,530,000	1,560,600
2210802	Boards, committees, conferences and seminars	6,164,552	6,287,843	6,413,600
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	3,035,000	3,095,700	3,157,614
2211102	Supplies and Accessories for Computers and Printers	1,000,000	1,020,000	1,040,400
3111002	Purchase of computers, printers and other IT equipment	2,500,000	2,550,000	2,601,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	387,200	394,944	402,843
	Sub Total	56,173,772	57,297,247	58,443,192
	OTHER RECURRENT EXPENDITURE	-	-	-
2211201	Road maintenance (Fuel)	10,000,000	10,200,000	10,404,000
2220101	Maintenance Expenses-Motor Vehicles	15,000,000	15,300,000	15,606,000
2220201	Maintenance of Plant, Machinery and Equipment	20,000,000	20,400,000	20,808,000
2220205	Maintenance of Buildings and Stations -- Non-Residential	1,000,000	1,020,000	1,040,400
3111001	Purchase of Office Furniture and Fittings	5,000,000	5,100,000	5,202,000
2220210	Maintenance of Computer, Software and Network	1,500,000	1,530,000	1,560,600
	Sub Total	52,500,000	53,550,000	54,621,000
	Total O&M	108,673,772	110,847,247	113,064,192
	Total Recurrent Expenditure	108,673,772	110,847,247	113,064,192
	DEVELOPMENT	-	-	-
Programme 1	Policy planning and administrative services	-	-	-
	Policy Development (Public Works policy)	-	-	-
	TOTAL	-	-	-
Programme 2	Roads Construction & Maintenance	-	-	-
3110504	Maintenance of Roads (implementation of the roads policy)	-	-	-
3110499	Construction of Roads	262,601,064	267,853,085	273,210,147
3110601	Overhaul of Roads (RMLF)		-	-
	TOTAL	262,601,064	267,853,085	273,210,147
Programme 3	Development and Maintenance of other Public works	-	-	-
3110501	Construction and Maintenance of Motorised Bridge	35,000,000	35,700,000	36,414,000
3110501	Culvert Installation			

		-	-	-
3110501	Foot Bridge construction	35,000,000	35,700,000	36,414,000
3110299	Construction and equipping of Material Testing Lab	8,000,000	8,160,000	8,323,200
2211311	Consultancy services for Construction works	3,000,000	3,060,000	3,121,200
3111112	Purchase of softwares	5,000,000	5,100,000	5,202,000
	TOTAL	86,000,000	87,720,000	89,474,400
Programme 4	County Transport Infrastructure	-	-	-
3110504	Operationalisation of a Fleet management system and construction of a control room	2,000,000	2,040,000	2,080,800
3110299	Construction of buildings (Service Bay)	10,000,000	10,200,000	10,404,000
3110202	Equipping of County Mechanical Workshop	3,000,000	3,060,000	3,121,200
3110701	Purchase of Supervision vehicles	10,000,000	10,200,000	10,404,000
2211029	Road safety	1,500,000	1,530,000	1,560,600
	TOTAL	26,500,000	27,030,000	27,570,600
	Net development Total	375,101,064	382,603,085	390,255,147
	TOTAL RECURRENT	108,673,772	110,847,247	113,064,192
	Grand Total	483,774,836	493,450,333	503,319,339
	YOUTH SPORTS GENDER AND CULTURE			
Sub Item	Sub Item Name	FY2021/2022	FY2022/2023	FY2023/2024
2210101	Electricity	30,000	30,600	31,212
2210103	Gas expense	24,000	24,480	24,970
2210102	Water and sewerage charges	55,000	56,100	57,222
2210203	Courier and Postal Services	11,000	11,220	11,444
2210301	Travel Costs (airlines, bus, railway, mileage, allowance	500,000	510,000	520,200
2210399	Domestic Travel and Subsistence	2,000,000	2,040,000	2,080,800
			0	0
2210503	Subscriptions to Newspapers, Magazines and Periodicals	20,000	20,400	20,808
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	810,370	826,577	843,109
2210802	Boards, Committee, Conferences	1,000,000	1,020,000	1,040,400
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	400,000	408,000	416,160
2211103	Sanitary and Cleaning Materials, Supplies and Services	80,000	81,600	83,232
2211301	Bank Service Commission and Charges	12,312	12,558	12,809
3111001	Office Furniture			

2210904	Motor vehicle Insurance	180,000	183,600	187,272
2220101	Maintenance expenses motor vehicle	1,300,000	1,326,000	1,352,520
2211201	Refined Fuel and Lubricant for transport	1,200,000	1,224,000	1,248,480
2210505	Trade Shows and Exhibitions			
3111002	Purchase of computers printers etc			
2210799	Training Expenses – Other (Bud(Capacity building)	558,095	569,257	580,642
	Use of Goods and Services total	8,180,777	8,344,393	8,511,280
	Other Recurrent Expenditure			
	PROGRAMME 1 Policy Development and Administrative Services			
2211016	Transfer to Lake region economic block			
2211016	Purchase of Uniform and Clothing -Staff			
2211329	Policy Development	2,000,000	2,040,000	2,080,800
2210504	Advertising and Community Awareness	1,000,000	1,020,000	1,040,400
		3,000,000	3,060,000	3,121,200
	PROGRAMME 2 Gender, Children Services and Social Protection			
2210714	SP 2.1 Training and gender empowerment (gender mainstreaming)	5,000,000	5,100,000	5,202,000
2211399	SP 2.2 Social Protection -Other Operating Expenses – Other	2,500,000	2,550,000	2,601,000
2211031	Foods and ratio – (Other)	3,000,000	3,060,000	3,121,200
	PROGRAMME 3 Culture and library services			
2210799	Training Expenses - Other (Bud) Culture	2,000,000	2,040,000	2,080,800
2211009	SP 3.2 Public Records and Archives Management	600,000	612,000	624,240
	PROGRAMME 4 Youth and Sports Development			
2210705	SP 4.1 Training Expenses - Other (Bud) -Sports Enhancement	1,200,000	1,224,000	1,248,480
2211018	SP 4.2 Sports Enhancement- Purchase of sports equipment	1,000,000	1,020,000	1,040,400
2210299	Basic wages -Temporary Other (Interns)	3,000,000	3,060,000	3,121,200
2210712	SP 4.5 Establishment of Youth Empowerment facilities and equipment (Trainee Allowance)	2,200,000	2,244,000	2,288,880
2210702	Remuneration of Instructors and contract-based services (consultancy)	2,000,000	2,040,000	2,080,800
2210899	Hospitality Supplies (Sports Academy Consumables)	500,000	510,000	520,200
	SUB TOTAL Other Recurrent	23,000,000	23,460,000	23,929,200
	Total Recurrent	34,180,777	34,864,393	35,561,680
	Development Expenditure	12,180,777	12,424,393	12,672,880
	PROGRAMME 2	22,000,000	22,440,000	22,888,800
3110504	SP 2.2 Social Protection and Children Services (Other Infrastructure and Civil Works) Rescue Centre	10,000,000	10,200,000	10,404,000
	PROGRAMME 3	-		
3110504	SP 3.1 Cultural Development (Other Other Infrastructure and Civil Works)	4,000,000	4,080,000	4,161,600

3110504	SP 3.2 Public Records and Archives Management (Other Infrastructure and Civil Works)	3,000,000	3,060,000	3,121,200
	PROGRAMME 4			
3110604	SP 4.5 Development of sporting facilities (Overhaul of Other Infrastructure and Civil Works)	19,000,000	19,380,000	19,767,600
3110599	4.6 Other Infrastructure and Civil Works Sports Academy	5,000,000	5,100,000	5,202,000
3110699	4.7 Overhaul of Other Infrastructure and Civil Works)	3,000,000	3,060,000	3,121,200
	Total Development Expenditure	44,000,000	44,880,000	45,777,600
	Grand Total : Recurrent	34,180,777	34,864,393	35,561,680
	Grand Total : Development	44,000,000	44,880,000	45,777,600
	GRAND TOTAL	78,180,777	79,744,393	81,339,280
	AGRICULTURE, LIVESTOCK AND VETERINARY SERVICES	Estimates 2021/2022	Projections 2022/2023	Projections 2023/2024
2210102	Water and sewerage charges	300,000	306,000	312,120
2211201	Fuel and Lubricants	4,200,000	4,284,000	4,369,680
2210904	Motor vehicle insurance	1,000,000	1,020,000	1,040,400
2220101	Motor vehicle maintenance	1,200,000	1,224,000	1,248,480
2210101	Electricity	200,000	204,000	208,080
2210103	Gas expenses	90,000	91,800	93,636
3110701	Purchase of uniforms and clothing –staff	200,000	204,000	208,080
2211399	Other Operating expenses -Public Participation	1,000,000	1,020,000	1,040,400
2210203	Courier and Postal Services	50,000	51,000	52,020
2210301	Travel Costs (airlines, bus, railway, mileage, allowance	1,500,000	1,530,000	1,560,600
2210302	Accommodation - Domestic Travel	2,100,000	2,142,000	2,184,840
2210303	Daily Subsistence Allowance	1,300,000	1,326,000	1,352,520
2210704	Hire of Training Facilities and Equipment	300,000	306,000	312,120
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	400,000	408,000	416,160
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	300,000	306,000	312,120
2211102	Supplies for accessories for computers and printers	50,000	51,000	52,020
2211103	Sanitary and Cleaning Materials, Supplies and Services	200,000	204,000	208,080
	Purchase of computers	200,000	204,000	208,080
	Policy development	0	0	0
	Use of Goods and Services subtotal	14,590,000	14,881,800	15,179,436
	Other Recurrent Expenditure			
2210505	Trade shows and Exhibition	1,000,000	1,020,000	1,040,400
2210799	Training expenses- Other	1,000,000	1,020,000	1,040,400
	Other Rec Sub Total	2,000,000	2,040,000	2,080,800
	Total O & M	16,590,000	16,921,800	17,260,236
	DEVELOPMENT		-	-
	SP2.1 Crop Management			
	ASDSP	24,888,732	25,386,507	25,894,237

2210799	Kenya Climate Smart Agriculture Project (KCSAP)	351,433,640	358,462,313	365,631,559
3111301	Purchase of Certified Crop Seeds	1,000,000	1,020,000	1,040,400
2211023	Supplies for Production	1,500,000	1,530,000	1,560,600
3111103	Agricultural Engineering Services	1,000,000	1,020,000	1,040,400
	SP 2.2 Food & Nutrition Security			
2640499	Other current transfers- Co-funding	4,000,000	4,080,000	4,161,600
2211007	Agricultural Materials, Supplies and Small Equipment	2,000,000	2,040,000	2,080,800
	TOTAL EXPENDITURE PROGRAM 2	385,822,372	393,538,819	401,409,596
	P3. Livestock, Fisheries & Veterinary Services			
	SP3.1 Livestock Development			
2211007	Agricultural Materials, Supplies and Small Equipment	3,500,000	3,570,000	3,641,400
3110299	Construction of buildings -Cooling plant, Hay store	7,000,000	7,140,000	7,282,800
3111110	Hub Development (Purchase of Generators)		0	0
	SP 3.2 Fisheries Development		0	0
3110299	Construction of Fish pond	1,100,000	1,122,000	1,144,440
3111302	Purchase of Animals and Breeding Stock	350,000	357,000	364,140
3112299	Purchase of specialized Plant- Fisheries	1,050,000	1,071,000	1,092,420
	SP 3.3 Veterinary Services			
2211003	Veterinarian Supplies and Materials(AI)- To target 12,000 heads of cattle to be inseminated in all the wards.	4,000,000	4,080,000	4,161,600
2211026	Disease, Vector & Pest control- To vaccinate livestock against priority notifiable diseases in all the wards.	11,080,000	11,301,600	11,527,632
	Supply of acaricides to dips- To support 45 dips with acaricides.	3,896,320	3,974,246	4,053,731
	Construction & renovation of dips -To renovate 7 dips in the lower wards of the county @ 700,000 average per dip.	9,000,000	9,180,000	9,363,600
	Establishment of sales yards- To establish modern livestock sales yard in Mulot	9,000,000	9,180,000	9,363,600
	TOTAL EXPENDITURE PROGRAM 3	49,976,320	50,975,846	51,995,363
	RECURRENT TOTAL	16,590,000	16,921,800	17,260,236
	DEVELOPMENT TOTAL	435,798,692	444,514,666	453,404,959
	GRAND TOTAL	452,388,692	461,436,466	470,665,195
	Trade, Energy, Tourism and industry and Investment	Submitted Estimates	Estimates	Estimates
Sub Item	Sub Item Name	FY2021/2022	FY2022/2023	FY2023/2024
	Use of goods and Services	-	-	-
2210101	Electricity	-	-	-
2210102	Water And Sewerage Charges	-	-	-
2210103	Gas Expense	30,000	30,600	31,212
2210201	Telephone, Telex, Facsimile And Mobile Phone Services	25,000	25,500	26,010

2211016	Purchase Of Uniforms And Clothing-Staff	150,000	153,000	156,060
2210203	Courier And Postal Services	-	-	-
2210202	Internet Connections		-	-
2210205	Satellite Access Services	50,000	51,000	52,020
2211399	Community Participation	400,000	408,000	416,160
2210705	Field Training Attachments	50,000	51,000	52,020
2210301	Travel Costs (Airlines, Bus, Railway, Mileage Allowances, Etc.)	1,000,000	1,020,000	1,040,400
2210302	Accommodation - Domestic Travel	2,000,000	2,040,000	2,080,800
2210303	Daily Subsistence Allowance	-	-	-
2210302	Domestic Travel And Subs. – Others		-	-
2210502	Publishing And Printing Services	150,000	153,000	156,060
2210503	Subscriptions To News papers, Magazines And Periodicals	20,000	20,400	20,808
2210504	Advertising, A wareness And Publicity Campaigns	600,000	612,000	624,240
2210599	Printing, Advertising – Other	-	-	-
2210801	Catering Services (Receptions), Accommodation, Gifts, Food And Drinks	300,000	306,000	312,120
2210802	Boards, Committees, Conferences And Seminars(Community Strategy Activities)	2,600,000	2,652,000	2,705,040
2210505	Trade Shows And Exhibitions	-	-	-
2210904	Insurance Expenses		-	-
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment Etc)	650,000	663,000	676,260
2211201	Refined Fuels And Lubricants For Transport	1,174,000	1,197,480	1,221,430
2211103	Sanitary And Cleaning Materials, Supplies And Services	100,000	102,000	104,040
2211301	Bank Service Commission And Charges	6,000	6,120	6,242
3110902	Purchase Of Household And Institutional Appliances	50,000	51,000	52,020
3111001	Purchase Of Office Furniture And Fittings		-	-
2210304	Sundry Items	20,000	20,400	20,808
2220210	Maintenance Of Computers, Software, And Networks	50,000	51,000	52,020
3111003	Purchase Of Air Conditioners, Fans And Heating Appliances	28,901	29,479	30,069
3111009	Purchase of Other Office Equipment	150,000	153,000	156,060
3111002	Purchase Of Computers, Printers And Other IT Equipment	150,000	153,000	156,060

2211102	Supplies And Accessories For Computers And Printers	150,000	153,000	156,060
3110704	Purchase Of Bicycles And Motorcycles	150,000	153,000	156,060
2211306	Membership Fees, Dues And Subscriptions To Professional And Trade Bodies		-	-
2220202	Maintenance Of Office Furniture And Equipment	20,000	20,400	20,808
	Total O&M	10,073,901	10,275,379	10,480,887
	Other Recurrent Expenditure		-	-
2220101	Maintenance Expenses - Motor Vehicle	1,800,000	1,836,000	1,872,720
	Maintenance Expenses - Generators	250,000	255,000	260,100
	P1. Trade Development		-	-
2210799	Capacity Building Of Smes	-	-	-
2210807	Trade Awards	-	-	-
	P4. Tourism Development		-	-
2210802	Training Services		-	-
2211311	Consultancy Services		-	-
	Sub Total	2,050,000	2,091,000	2,132,820
	Total Operations and Other Recurrent	10,073,901	10,275,379	10,480,887
	Total Recurrent	12,123,901	12,366,379	12,613,707
			-	-
	Development Expenditure		-	-
	P1. Trade Development		-	-
2640499	S.P 1.1 County Enterprise Fund		-	-
2640499	S.P 1.2 Market Development	14,300,000	14,586,000	14,877,720
3111010	S.P 1.3 Fair Trade And Consumer Protection Practices	700,000	714,000	728,280
	Capacity Building on SMEs		-	-
2640499	S.P 1.1 Producer Business Groups		-	-
2640499	S.P 1.4 Support To Joint Loans Board		-	-
3111499	Market research and survey		-	-
2210802	S.P 1.6 County Investment conference		-	-
2640599	S.P 1.7 Support to Regional Economic block		-	-

	Total Expenditure Programme 1	15,000,000	15,300,000	15,606,000
			-	-
	P2. Energy Development		-	-
3111011	S.P 2.1 Power Generation And Distribution Service_ street lights	-	-	-
3110504	S.P 2.2 Low Cost Energy Services	800,000	816,000	832,320
2640503	S.P 2.3 Counterpart funding_ Matching Funds REA	-	-	-
3110599	S.P 2.4 Installation and Maintainance of Floodlight and street lights	11,200,000	11,424,000	11,652,480
	Total Expenditure Programme 2	12,000,000	12,240,000	12,484,800
			-	-
	P3. Tourism Development		-	-
2210802	S.P 3.1 Development Of The Tourism Niche Products	5,000,000	5,100,000	5,202,000
2210505	S.P 3.2 Tourism promotion and exhibition	490,000	499,800	509,796
	Total Expenditure Programme 3	5,490,000	5,599,800	5,711,796
			-	-
	P4. Industry Development		-	-
3110202	S.P 4.1 Development Of Strategic Framework For Jua Kali /SME Sector		-	-
2210799	S.P 4.2 Capacity Building SME		-	-
3110504	S.P 4.3 Industrial Development And Support	5,400,000	5,508,000	5,618,160
	S.P. 4.4 . Equipping of Jua Kali sheds	1,140,000	1,162,800	1,186,056
	Total Expenditure Programme 4	6,540,000	6,670,800	6,804,216
			-	-
	P.5 INVESTMENT		-	-
2211399	County Investment Conference		-	-
3110299	S.P 5.2 Fencing of Industrial Park/EPZ		-	-
	Total Expenditure Programme 5		-	-
			-	-
	Total Development Budget	39,030,000	39,810,600	40,606,812
			-	-
			-	-

	Recurrent & Other Recurent	12,123,901	12,366,379	12,613,707
	Develoment Budget	39,030,000	39,810,600	40,606,812
	Total Budget	51,153,901	52,176,979	53,220,519
DEPARTMENT OF LANDS, HOUSING AND URBAN PLANNING				
LANDS				
Sub Item	Sub Item Name	Estimates 2021/2022	2022/2023	2023/2024
	Recurrent Expenditure			
2210399	Domestic Travel and Subs.-Others- to capacity build and attend institutional meetings/trainings for surveyors and planners/valuers	700,000	714,000	728,280
2211399	Other Operating expenses- Community Participation on survey works and town planning activities across all wards	800,000	816,000	832,320
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks during meetings	350,000	357,000	364,140
2210802	Boards, Committees, Conferences and Seminars - Departmental committees e.g Land committees and Development Approval Committees, Compliance committees etc	1,200,000	1,224,000	1,248,480
2210303	Daily Subsistence Allowance -Field Survey works and planning	700,000	714,000	728,280
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	350,000	357,000	364,140
3111002	Supplies of Computers and Printers and survey equipment	315,000	321,300	327,726
3110902	Purchase of household and institutional appliances	200,000	204,000	208,080
	Total O&M	4,615,000	4,707,300	4,801,446
	Other Recurrent Expenditure			
	Land title deeds acquisition-acquire title deeds for all lands acquired by the County Government, Including PI lands-Statutory fees, stamp duty, land board fees, Registration fees and all survey costs	4,000,000	4,080,000	4,161,600
	Total Recurrent Expenditure	4,000,000	4,080,000	4,161,600
	DEVELOPMENT			
	Land Purchase-Wards	25,000,000	25,500,000	26,010,000
	Acquisition of land -EPZ	10,000,000	10,200,000	10,404,000
	Development Total	35,000,000	35,700,000	36,414,000
	GRAND TOTAL FOR LANDS	43,615,000	44,487,300	45,377,046
URBAN MANAGEMENT				
Sub Item	Sub Item Name	Estimates 2010/2022	Estimates	Estimates
	Recurrent Expenditure			
2210102	Water and sewerage charges	100,000	102,000	104,040
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	20,000	20,400	20,808

2210203	Courier and Postal Services	20,000	20,400	20,808
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)-executive	1,200,000	1,224,000	1,248,480
2210399	Domestic Travel and Subs.- To capacity build and attend institutional meetings/trainings for urban planners, development control, solid management workshops and trainings	1,000,000	1,020,000	1,040,400
2210502	Publishing and Printing Services -magazines and fliers	300,000	306,000	312,120
2210503	Subscriptions to Newspapers, Magazines and Periodicals -Executive	40,000	40,800	41,616
2210504	Advertising, Awareness & Publicity Campaigns-on waste management	400,000	408,000	416,160
2211399	Other Operating expenses- Community Participation on urban planning issues, town committee, market stakeholders etc	1,200,000	1,224,000	1,248,480
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks -Market stakeholder meetings	250,000	255,000	260,100
2210802	Boards, Committees, Conferences and Seminars -Urban and town committees	2,400,000	2,448,000	2,496,960
2210103	Gas Expenses	55,000	56,100	57,222
2211016	Purchase of Uniforms and Clothing-Staff including protective clothing for casual workers	200,000	204,000	208,080
2210302	Training expenses	600,000	612,000	624,240
2210303	Daily Subsistence Allowance -lunch allowances for field operations	600,000	612,000	624,240
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	200,000	204,000	208,080
2211103	Sanitary and Cleaning Materials, Supplies and Services	350,000	357,000	364,140
3111002	Supplies of Computers and Printers	300,000	306,000	312,120
2220101	Maintenance Expenses- Motor vehicles-Heavy Garbage trucks and tractors allocated for solid waste collection and other department vehicles	2,500,000	2,550,000	2,601,000
2211201	Fuel- Motor Vehicles for survey, garbage trucks and tractors transporting garbage on a daily basis from all urban centers and markets in the entire county	3,000,000	3,060,000	3,121,200
2210904	Vehicle Insurance -Garbage trucks and tractors and other department vehicles eg for survey	500,000	510,000	520,200
	Total O&M	15,235,000	15,539,700	15,850,494
	DEVELOPMENT			
	Urban Infrastructure -Development of public utilities- Public toilets, Storm water drains and other urban public infrastructure in 20 wards outside the Municipality.	20,000,000	20,400,000	20,808,000
	Development Total	20,000,000	20,400,000	20,808,000
	TOTAL URBAN	35,235,000	35,939,700	36,658,494
	HOUSING DEVELOPMENT			
Sub Item	Sub Item Name	Estimates 2021/2022	Estimates	Estimates
	Recurrent Expenditure			
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.) -Executive	500,000	510,000	520,200
2211399	Other Operating expenses- Community Participation on	300,000	306,000	312,120

	housing and partnerships in housing to stakeholders			
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	250,000	255,000	260,100
2210802	Boards, Committees, Conferences and Seminars -for housing committee and County Housing Board	400,000	408,000	416,160
2211016	Purchase of Uniforms and Clothing-Staff	200,000	204,000	208,080
2210302	Accommodation - Domestic Travel -based on invitations, COG meetings, Development partners and State department of Housing, urban and Infrastructure.	400,000	408,000	416,160
2210303	Daily Subsistence Allowance -housing committees and Housing Board	600,000	612,000	624,240
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	300,000	306,000	312,120
3111002	Supplies of Computers and Printers	400,000	408,000	416,160
	Total O&M	3,350,000	3,417,000	3,485,340
	DEVELOPMENT			
2220205	Maintenance of Buildings and Stations -- Non-Residential ie offices	2,800,000	2,856,000	2,913,120
			0	0
	Total-Housing	6,150,000	6,273,000	6,398,460
MUNICIPALITY				
Sub Item	Sub Item Name	Estimates 2021/2022	Estimates	Estimates
	Recurrent Expenditure			
2110117	Basic salary	22,093,440	22,535,309	22,986,015
2210101	Nssf	194,400	198,288	202,254
2210301	House allowance	9,078,000	9,259,560	9,444,751
2210314	Commuter	4,172,000	4,255,440	4,340,549
2210320	Leave allowance	258,000	263,160	268,423
2220103	Pension scheme	4,204,160	4,288,243	4,374,008
TOTAL PERSONAL EMOLUMENTS		40,000,000	40,800,000	41,616,000
2210102	Water and sewerage charges	20,000	20,400	20,808
2210101	Electricity	40,000	40,800	41,616
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	10,000	10,200	10,404
2210203	Courier and Postal Services	10,000	10,200	10,404
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.) Executive and Board Members	700,000	714,000	728,280
2210399	Domestic Travel and Subs.-Others- Municipality Board members and Municipality staff to meetings and capacity building trainings	200,000	204,000	208,080
2210502	Publishing and Printing Services	300,000	306,000	312,120
2210503	Subscriptions to Newspapers, Magazines and Periodicals	20,000	20,400	20,808
2210504	Advertising, Awareness & Publicity Campaigns for Municipality activities	300,000	306,000	312,120
2211399	Other Operating expenses- Community Participation on Urban support projects by the world bank under the KUSP programme	500,000	510,000	520,200
2210801	Catering Services (receptions), Accommodation, Gifts,	300,000	306,000	312,120

	Food and Drinks -hosting KUSP assessment and inspection of works			
2210802	Boards, Committees, Conferences and Seminars-Board members and staff with partners and related agencies	600,000	612,000	624,240
2210103	Gas Expenses-office	30,000	30,600	31,212
2210303	Daily Subsistence Allowance -Board members and municipal staff and municipals takeholders, business community, Municipal neighborhoods associations	500,000	510,000	520,200
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	600,000	612,000	624,240
2211103	Sanitary and Cleaning Materials, Supplies and Services	200,000	204,000	208,080
3111002	Supplies of Computers and Printers	650,000	663,000	676,260
2211301	Bank Service Commission and Charges	20,000	20,400	20,808
	Total O&M	5,000,000	5,100,000	5,202,000
	DEVELOPMENT			
	KUSP (Municipal infrastructure)	168,000,000	171,360,000	174,787,200
	TOTAL MUNICIPAL	173,000,000	176,460,000	179,989,200
	Total PE	40,000,000	40,800,000	41,616,000
	Total O&M	28,200,000	28,764,000	29,339,280
	Total Other Recurrent	4,000,000	4,080,000	4,161,600
	Total Development	225,800,000	230,316,000	234,922,320
	GRAND TOTAL	298,000,000	303,960,000	310,039,200
	CO-OPERATIVES AND ENTERPRISE DEVT			
	COOPERATIVES AND ENTERPRISE DEVELOPMENT	FY 2021/2022	FY 2022/2023	FY 2023/2024
	Use of goods and services		-	-
2210102	Water and sewerage charges	200,000	204,000	208,080
2211201	Fuel and Lubricants	6,000,000	6,120,000	6,242,400
2210904	Motor vehicle insurance	500,000	510,000	520,200
2220101	Motor vehicle maintenance	2,500,000	2,550,000	2,601,000
2210101	Electricity	200,000	204,000	208,080
2210103	Gas expenses	20,000	20,400	20,808
3110701	Purchase of uniforms and clothing -staff	100,000	102,000	104,040
2211399	Other Operating expenses	500,000	510,000	520,200
2210203	Courier and Postal Services	50,000	51,000	52,020
2210301	Travel Costs (airlines, bus, railway, mileage, allowance	1,000,000	1,020,000	1,040,400

2210302	Accommodation - Domestic Travel	2,400,000	2,448,000	2,496,960
2210604	Hire of Transport	100,000	102,000	104,040
2210503	Subscriptions to Newspapers, Magazines and Periodicals	50,000	51,000	52,020
2210303	Daily Subsistence Allowance	1,900,000	1,938,000	1,976,760
2210703	Production and Printing of Training Materials	150,000	153,000	156,060
2210704	Hire of Training Facilities and Equipment	385,546	393,257	401,122
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	700,000	714,000	728,280
2210802	Boards, committees, conferences and seminars (Community strategy activities)	350,000	357,000	364,140
2211301	Bank Service Commission and Charges	-	-	-
2211306	Subscription to professional bodies	100,000	102,000	104,040
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	600,000	612,000	624,240
2211102	Supplies for accessories for computers and printers	50,000	51,000	52,020
2211103	Sanitary and Cleaning Materials, Supplies and Services	200,000	204,000	208,080
3111001	Purchase of office furniture and fittings	200,000	204,000	208,080
3110902	Purchase of household and institutional appliances	100,000	102,000	104,040
2211310	Policy development	500,000	510,000	520,200
	Use of Goods and Services subtotal	18,855,546	19,232,657	19,617,310
	Other Recurrent Expenditure	18,855,546	19,232,657	19,617,310
3110704	Purchase of Motor cycles	-	-	-
2210505	Trade shows and Exhibition	500,000	510,000	520,200
2210799	Training expenses	1,000,000	1,020,000	1,040,400
2211311	Consultancy Services-Environmental Impact Assessment	300,000	306,000	312,120
	Another Rec Sub Total	20,655,546	21,068,657	21,490,030
	Total O &M	20,655,546	21,068,657	21,490,030
	TOTAL RECURRENT EXPENDITURE	20,655,546	21,068,657	21,490,030
P3. Agribusiness Development and Marketing			-	-
	SP3.1 Cooperative development		-	-
2640303	Co-operative societies	18,500,000	18,870,000	19,247,400
	Support to Dairy Cooperative societies	20,000,000	20,400,000	20,808,000

	SP3.2 Value addition	-	-	-
3111103	Purchase of Agricultural machinery and Equipment-Value Addition		-	-
3110504	Other infrastructure and Civil Works -Value addition	3,000,000	3,060,000	3,121,200
	SP 3.3 Market Development	-	-	-
3111403	Research (marketing development)		-	-
3110504	Other infrastructure and Civil Works -	1,000,000	1,020,000	1,040,400
	TOTAL EXPENDITURE PROGRAM 3	42,500,000	43,350,000	44,217,000
P4. Enterprise development Fund			-	-
	Revolving Fund	40,500,000	41,310,000	42,136,200
	TOTAL EXPENDITURE PROGRAM 3	42,500,000	43,350,000	44,217,000
	TOTAL EXPENDITURE PROGRAM 4	40,500,000	41,310,000	42,136,200
	Total Development Budget	83,000,000	84,660,000	86,353,200
	TOTAL RECURRENT	20,655,546	21,068,657	21,490,030
	GRAND TOTAL	103,655,546	105,728,657	107,843,230

SECTOR	Budget Estimates FY2021/2022	FY2022/2023	FY2023/2024
COUNTY EXECUTIVES	185,000,000	188,700,000	192,474,000
Personal emoluments	-	-	-
Operation & maintenance	185,000,000	188,700,000	192,474,000
PSB	28,406,540	28,974,671	29,554,164
Operation & maintenance	28,406,540	28,974,671	29,554,164
ADMINISTRATION	56,035,461	57,156,170	58,299,294
Operation & maintenance	32,035,461	32,676,170	33,329,694
Development	24,000,000	24,480,000	24,969,600
PUBLIC SERVICE	2,131,933,665	2,174,572,338	2,218,063,785
Personal emoluments	1,926,933,665	1,965,472,338	2,004,781,785
Operation & maintenance	205,000,000	209,100,000	213,282,000
Development	-	-	-
ICT	35,205,000	35,909,100	36,627,282
Operation & maintenance	23,205,000	23,669,100	24,142,482
Development	12,000,000	12,240,000	12,484,800
FINANCE	182,969,289	186,628,675	190,361,248

Operation & maintenance	109,005,430	111,185,539	113,409,249
Development	73,963,859	75,443,136	76,951,999
ECONOMIC PLANNING	208,372,939	212,540,398	216,791,206
Operation & maintenance	41,018,965	41,839,344	42,676,131
Development	167,353,974	170,701,053	174,115,075
LANDS, HOUSING AND URBAN PLANNING	298,000,000	303,960,000	310,039,200
Personal emoluments	40,000,000	40,800,000	41,616,000
Operation & maintenance	32,200,000	32,844,000	33,500,880
Development	225,800,000	230,316,000	234,922,320
YOUTH, SPORTS, GENDER AND CULTURE	78,180,777	79,744,393	81,339,280
Operation & maintenance	34,180,777	34,864,393	35,561,680
Development	44,000,000	44,880,000	45,777,600
MEDICAL SERVICES & PUBLIC HEALTH	2,031,628,666	2,072,261,239	2,113,706,464
Personal emoluments	1,219,500,000	1,243,890,000	1,268,767,800
Operation & maintenance	567,720,903	579,075,321	590,656,828
Development	244,407,763	249,295,918	254,281,836
EDUCATION AND VOCATIONAL TRAINING	305,866,704	311,984,038	318,223,719
Operation & maintenance	132,356,250	135,003,375	137,703,443
Development	173,510,454	176,980,663	180,520,276
WATER SANITATION AND ENVIRONMENT	337,285,106	344,030,808	350,911,424
Operation & maintenance	122,800,000	125,256,000	127,761,120
Development	214,485,106	218,774,808	223,150,304
AGRICULTURE COOPERATIVES AND MARKETING	452,388,692	461,436,466	470,665,195
Operation & maintenance	16,590,000	16,921,800	17,260,236
Development	435,798,692	444,514,666	453,404,959
ROADS, PUBLIC WORKS & TRANSPORT	483,774,836	493,450,333	503,319,339
Operation & maintenance	108,673,772	110,847,247	113,064,192
Development	375,101,064	382,603,085	390,255,147
TRADE, ENERGY, TOURISM, INDUSTRY AND INVESTMENT	51,153,901	52,176,979	53,220,519
Operation & maintenance	12,123,901	12,366,379	12,613,707
Development	39,030,000	39,810,600	40,606,812
CO-OPERATIVES AND ENTERPRISE DEVELOPMENT	103,655,546	105,728,657	107,843,230
Operation & maintenance	20,655,546	21,068,657	21,490,030
Development	83,000,000	84,660,000	86,353,200
EXECUTIVE TOTAL	6,969,857,122	7,109,254,264	7,251,439,350
COUNTY ASSEMBLY	995,721,526	1,015,635,957	1,035,948,676
Personal emoluments	308,200,000	314,364,000	320,651,280

Operation & maintenance	298,121,526	304,083,957	310,165,636
Development	389,400,000	397,188,000	405,131,760
COUNTY TOTAL	7,965,578,648	8,124,890,221	8,287,388,025
Personal emoluments	3,494,633,665	3,564,526,338	3,635,816,865
Operation & maintenance	1,969,094,071	2,008,475,953	2,048,645,472
Development	2,501,850,912	2,551,887,930	2,602,925,689
Personal emoluments	44%	44%	44%
Operation & maintenance	25%	25%	25%
Development	31%	31%	31%

ANNEX III: STATEMENT OF SPECIFIC FISCAL RISKS

This section outline potential policy decisions and key areas of uncertainty that may have a material effect

on the county's fiscal outlook. It includes Potential policy decisions that could increase or decrease government expenditure depending on decisions taken and which of these decisions constitute risks to the fiscal forecasts but only to the extent that they cannot be managed within existing expenditure baselines or budget resources allowances. The fiscal risks arise from assumptions that underlie fiscal projections the growing wage bill, pending bills, magnitude of development projects, the pension scheme for staff among others.

- Operationalization of the contributory pension scheme for staff devolved from the national government who were previously under the non-contributory scheme in line with County Government Retirement Benefit Scheme Act of September 2019 may pose a risk to the County wage bill.
- Roll over of projects continue to expose the County to various risks including; completion, political and reputational risk due to increased magnitude of projects to be implemented in a subsequent year. This also increases the possibility of redundancy and obsolescence as a result of projects losing relevance due to prolonged period to completion. This also leads to accumulation of pending bills for the County Government.
- Delay in disbursement of funds from the National Government to the Counties has really affected the implementation of programmes at the Counties and this has also contributed to the increase in the number of pending bills due to cash flow challenges.
- The reclassification of conditional grants from National Government to Counties to Equitable share will really affect the programmes especially in the Education department since most students heavily relied on Support to Youth polytechnics grant. This might affect the enrolment rate at the Vocational Training Centres.
- The County overtime had maintained the fiscal responsibility of 35% in its expenditure Personnel emoluments. However, the growing needs among the departments to recruit key staff will lead to a continuous growth in compensation to employees hence poses the greatest fiscal risk yet to the County budget in the next MTEF period.