



COUNTY GOVERNMENT OF BUNGOMA

COUNTY FISCAL STRATEGY PAPER, 2024

FY 2024/25

**SUSTAINING BOTTOM-UP ECONOMIC TRANSFORMATION AGENDA FOR
ECONOMIC RECOVERY AND IMPROVED LIVELIHOODS.**

**COUNTY FOCUS: QUALITY HEALTH AND EDUCATION FOR A
PRODUCTIVE ECONOMY**

January 2024

KENYA 
VISION 2030
Towards a Globally Competitive and Prosperous Kenya

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www.bungomassembly.go.ke**

**ALL INQUIRIES ABOUT THIS COUNTY FISCAL STRATEGY PAPER 2024 SHOULD BE
ADDRESSED TO: CHIEF OFFICER, FINANCE AND ECONOMIC PLANNING**

FOREWORD

The 2024 County Fiscal Strategy Paper (CFSP) is the second to be prepared under the third CIDP (2023-2027) as provided for under section 117 of PFM Act of 2012. It sets out the priority programs, policies and reforms to be implemented in the Medium-Term Expenditure Framework (MTEF).

The paper has been aligned to key National and County policy documents that include Kenya Vision 2030, the Sustainable Development Goals (SDGs), National Government priorities under the MTP IV (2023-2027) Bungoma County Integrated Development Plan (CIDP 2023-2027) and Bungoma County Annual Development Plan (CADP 2024/2025).

The CFSP is prepared against a backdrop of global economic slowdown underpinned by the challenges arising from global supply chain disruptions due to the prolonged Russia -Ukraine conflict, elevated global interest rates; and significant losses and damages due to frequent extreme weather events increasing fiscal pressures. As such, the global economy is projected to slow down to 3.0 percent in 2023 and 2.9 percent in 2024 from 3.5 percent in 2022 which is below the historical (2000–2019) average of 3.8 percent.

The Kenyan economy slowed down to 4.8 percent in 2022 from 7.6 percent in 2021 but broadly aligned with the pre-pandemic decade average of 5.0 percent. The economy remained strong in the first three quarters of 2023, growing by an average of 5.6 percent, a demonstration of resilience. This growth was well above estimated global and Sub-Saharan African region average of 2.9 percent and 3.3 percent, respectively.

The economy is projected to expand by 5.5 percent in 2023 and 2024 from 4.8 percent in 2022. This growth outlook will be supported by a broad-based private sector growth, continued robust performance of the services sectors, the rebound in agriculture, and the ongoing implementation of policy measures to boost economic activity in the priority sectors of the BETA.

The County Fiscal Strategy Paper (CFSP 2024) sets ceilings for the Financial Year 2024/25 budget. That is the maximum amount of funds going to each sector. This is the final distribution of funds across sectors. By estimating total revenue and total spending, CFSP defines how big the total budget should be in the next year. The resource envelope for the FY 2024/2025 has increased but remains limited against all the County priorities.

The total budget of kshs.14.35 billion for FY 2024/25 is distributed between the County Executive (kshs.12.6 billion) and County Assembly (Kshs.1.16 billion). Recurrent expenditure is estimated at kshs.10.04 billion while development is kshs.4.3 billion Which is 70% and 30% respectively.

In the FY 2024/25 revenue collection including Appropriation-in-Aid (A.i.A) is projected at Kshs 1.23 billion which is a 10% projection on the Actual revenues collected in FY 2022/23. This revenue performance will be underpinned by on-going reforms in tax policy and revenue administration. Local revenues will amount to Kshs 417.68M and Appropriation in Aid Kshs. 820.25M

The County Government will leverage on the National Government agenda that is geared towards economic turnaround and inclusive growth which aims to increase investments in; Micro, Small and Medium Enterprise (MSME); Housing and Settlement; Healthcare; Digital Superhighway and Creative Industry.

The County continues to implement its priority projects for last financial year which include; issuance of planting and top dressing certified fertilizer, seeds and crop insurance to at least 750 beneficiaries per ward; street lighting; completion and equipping of the 300 and 100 bed capacity maternal/child blocks at Bungoma County Referral Hospital and Sirisia Sub County Hospital respectively; Expansion and Modernizing of Masinde Muliro Stadium; Completion of Brigadier- Misikhu Road and dualling of 6.5Km of the high traffic section of Mumias- Bungoma Road (C-33) from Kanduyi Junction to Sang'alo Junction, issuance of trade loans, youth, women and disability funds among others.

The County Treasury will continue increasing revenue mobilization, restructuring of revenue streams, reforming the Revenue Management System by decentralization of revenue collections to the ward level, enhancing adoption of cashless payment modes and increase in payment options. This will increase own source revenue and ensure availability of adequate resources to finance the County Priorities thus promote inclusive and sustainable economic growth and increase the quality of life and wellbeing of all residents of Bungoma County.

CPA CHRISPINUS BARASA
CECM- FINANCE AND ECONOMIC PLANNING

PREFACE AND ACKNOWLEDGEMENT

The County Fiscal Strategy Paper (CFSP) is a government policy document that sets out broad strategic priorities and policy goals to guide County Governments in preparation of budgets over the medium term. Pursuant to section 117 (1) of the Public Finance Management Act (PFMA) 2012, The County Treasury is mandated to prepare and submit a Fiscal Strategy Paper to the county assembly for consideration and adoption with or without amendments after approval by the County Executive Committee and subsequently publish and publicize within the established timelines. The document should demonstrate prudence and transparency in management of public resources through adherence to the fiscal responsibility principles in line with the Constitution and the Public Finance Management (PFM) Act, 2012.

The County Treasury has aligned the proposed revenue and expenditure plan to the national financial objectives contained in the National Budget Policy Statement (BPS) for 2024 as required by section 117(2) of PFM Act 2012. It outlines the county's fiscal policies in the context of prevailing macro-economic policies and outlook while articulating the County's broad strategic priorities and policies for the fiscal year 2024/2025 and the medium term. These policies represent a consultative approach that has taken a keen consideration of the views and opinions of the public, the Commission on Revenue Allocation, and other stakeholders within our County. The ward-based forums were publicized and accorded to all Bungoma citizenry in each of the forty-five (45) wards and their inputs thereof greatly inform the strategic thrust of this Paper.

We are grateful to H.E the Governor for guidance and counsel in the development of this document. We truly appreciate his advice.

Special thanks go to the County Executive Committee Members and all Chief Officers for their contributions.

The completion of this CFSP was because of collective effort by various County Departments and Agencies (CDAs) who provided valuable and timely information. We are also grateful for the inputs we received while preparing this document from the Sector Working Groups, stakeholders and the general public during the public participation sessions in line with the requirements of the Public Finance Management Act, 2012 and the Constitution.

A dedicated team in the County Treasury spent substantial amount of time on compiling this CFSP. We are grateful to them for their tireless efforts and dedication.

ROBERT SIMIYU
CHIEF OFFICER, FINANCE AND ECONOMIC PLANNING

ACRONYMS

AIDS	Acquired Immune Deficiency Syndrome
ARD	Agriculture and Rural Development
BPS	Budget Policy Statement
CADP	County Annual Development Plan
CCF	County Consultative Forum
CDF	Constituency Development Fund
CFSP	County Fiscal Strategy Paper
CIDP	County Integrated Development Plan
COFOG	Classification of the Functions of Government
CRA	Commission of Revenue Allocation
CT	County Treasury
EPWH	Environmental Protection, Water and Housing
EV	Electronic Vehicle
FY	Financial Year
GDP	Gross Domestic Product
GECLA	General Economic, Commercial and Labour Affairs
GJLOS	Governance, Justice, Law & Order
ICT	Information Communication Technology
IDPs	Internally Displaced Persons
IFMIS	Integrated Financial management System
KNCCI	Kenya National Chamber of Commerce and Industry
MDAs	Ministries, Departments and Agencies
MTEF	Medium Term Expenditure Framework
MTP	Medium Term Plan
PAIR	Public Administration & International Relations
PBB	Programme Based Budgeting
MSME	Micro, Small and Medium Enterprise
SCOA	Standard Chart of Accounts
SDGs	Sustainable Development Goal
SPCR	Social Protection, Culture and Recreation
SWG	Sector Working Group
TNT	The National Treasury

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EXECUTIVE SUMMARY

Pursuant to section 117 (1) of the Public Finance Management Act (PFMA) 2012, The County Treasury is mandated to 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 and subsequently publish and publicize it not later than seven days after it has been submitted to the County Assembly. Not later than fourteen days after submitting the County Fiscal Strategy Paper to the county assembly, the county assembly shall consider and may adopt it with or without amendments.

This County Fiscal Strategy Paper contains information on:

- Broad strategies, priorities, and policy goals to be pursued by the County Government (CG) in the medium term.
- County outlook on revenues and expenditure projections.
- An assessment of the current state of the economy including macroeconomic forecasts.
- The financial outlook with respect to Government revenue and expenditures for the next financial year and over the medium term.
- The proposed expenditure ceilings for the Sectors, including those of the County Assembly.
- Statement of Specific Fiscal Risks.

The paper gives a summary of county achievements for the last 2 Financial years, while giving a forecast of what the county will prioritise in the next 3 years.

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

Economic classification takes the form of ;

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

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

Table 1: Distribution of County resources

Details	Financial Years		
	Approved Budget	Original	CFSP Projections

Details	Financial Years			
	Approved Budget	Original	CFSP Projections	
	2023/24	2024/25	2025/26	2026/27
County Executive (Governor)	499,905,378	578,234,882	607,146,626	637,503,957
County CDAs	11,391,293,609	12,615,829,407	13,246,620,877	13,908,951,921
County Assembly	1,051,958,943	1,160,008,462	1,218,008,885	1,278,909,329
Totals	12,943,157,930	14,354,072,751	15,071,776,389	15,825,365,208

COUNTY FISCAL STRATEGY PAPER

The County Fiscal Strategy Paper (CFSP) is a government policy document that sets out the broad strategic priorities and policy goals to guide the County Government in preparing budgets for the subsequent financial year and over the medium term.

In the document, adherence to the fiscal responsibility principles demonstrates prudent and transparent management of public resources in line with the Constitution and the Public Finance Management (PFM) Act, 2012.

Pursuant to section 117 (1) of the Public Finance Management Act (PFMA) 2012, The County Treasury is mandated to 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 and subsequently publish and publicize it not later than seven days after it has been submitted to the County Assembly. Not later than fourteen days after submitting the County Fiscal Strategy Paper to the county assembly, the county assembly shall consider and may adopt it with or without amendments.

In accordance with section 117(2) of PFM Act 2012, the County Treasury has aligned the proposed revenue and expenditure plan to the national financial objectives contained in the National Budget Policy Statement (BPS) for 2024. In this regard, the fiscal policies are geared towards triggering a multiplier effect towards the achievement of the national theme of sustaining bottom – up economic transformation agenda for inclusive growth.

The Fiscal strategy paper outlines the county’s fiscal policies in the context of prevailing macro-economic policies and outlook while articulating the County’s broad strategic priorities and policies for the fiscal year 2024/2025 and the medium term.

The proposed strategic policy priorities for the fiscal year 2024/2025 represent a consultative approach that has taken a keen consideration of the views and opinions of the public, the Commission on Revenue Allocation, and other stakeholders within our County. The ward-based forums were publicized and accorded to all Bungoma citizenry in each of the forty-five (45) wards and their inputs thereof greatly inform the strategic thrust of this Paper.

The County Fiscal Strategy Paper contains information on:

- Broad strategies, priorities, and policy goals to be pursued by the County Government (CG) in the medium term.
- County outlook on revenues and expenditure projections.
- An assessment of the current state of the economy including macroeconomic forecasts.
- The financial outlook with respect to Government revenue, expenditures and borrowing for the next financial year and over the medium term.
- The proposed expenditure ceilings for the Sectors, including those of the County Assembly.

- Fiscal Responsibility principles and financial objectives over the medium term.
- Statement of Specific Fiscal Risks.

Details of development priorities have been articulated in the County Integrated Development Plan (2023-2027). This Fiscal Strategy Paper outlines economic policies and structural reforms as well as sector-based expenditure programmes that the county government intends to implement in the medium term to achieve the broader goal of the County government’s development agenda. The proposed fiscal framework ensures continued fiscal discipline and provides support for sustained growth, broad-based development that benefits all.

Key Achievements 2020/21-2022/23

For the 2020/21-2022/23 MTEF period, the key achievement realized in the various sectors include: improved agricultural production as a result of reduced cost of farm inputs; made significant steps towards supporting growth of the dairy sector; improved quality of transport infrastructure; expanded educational infrastructure thereby enabling higher student enrollment and transition rates at both ECDE and Vocational Training Institutes; expansive provision of electricity to urban and rural communities; improved health care service delivery systems resulting in enhanced accessibility, availability and capacity of health services and strengthened the sports sector with the on-going modernization of Masinde Muliro Stadium.

Table 2: Key Achievements

Sector	Sub-sector	Key Achievements
Agriculture, Rural and Urban Development sector	Agriculture, Livestock and Fisheries:	<ul style="list-style-type: none"> • Farm Input Support Program where 21,900 vulnerable farmers benefitted from free fertilizer and maize seed. • 45000 maize farmers across the county were insured against crop losses. • provision of farmer extension services.
	Lands, Urban and Physical Planning:	<ul style="list-style-type: none"> • 5 acres piece of land for construction of Chemche recreation centre; • 1 acre piece of land for Kapkeke dispensary; 1 acre for construction of Kipsabula dispensary. • 1 acre for construction of Sibembe E.C.D.E. • 1 acre for construction of Khalumuli Dispensary. • 2 plots for construction of Maraka E.C.D.E. • 1 acre for construction of Bishop Wabukala E.C.D.E.
	Bungoma Municipality	<ul style="list-style-type: none"> • Upgrading of Pamuz – Muyayi - Ndengelwa road • Installation of litter bins in the Municipality
	Kimilili Municipality	<ul style="list-style-type: none"> • Upgrading of Thursday Market-Chetambe area-KIE Road • Construction Thursday and Monday market • Construction of Bus Park
Energy, Infrastructure, and ICT sector	Energy	<ul style="list-style-type: none"> • 197 solar lights installed, • 273 solar lights repaired, • 52 high flood mast lights installed. • 2,700 traders sensitized on fair trade practices. • 87 testing equipment calibrated, • 4,635 weighing and measuring equipment verified and stamped.
	Infrastructure:	<ul style="list-style-type: none"> • 1.3 KMs of urban Roads Upgraded to bitumen.

Sector	Sub-sector	Key Achievements
		<ul style="list-style-type: none"> • 23 KMs of rural Roads Opened. • 14 No. Box Culverts (including drifts) Constructed. • 1.3 KMs of pedestrian walkways constructed. 209.8 Kms of ward roads graded and graveled. • 146.2 kms of sub county roads graveled.
	Housing	<ul style="list-style-type: none"> • Refurbishment of 10 houses. • Comprehensive housing inventory • assessment of county residential houses done.
	ICT	<ul style="list-style-type: none"> • Networking and LAN installation at Tongaren, Sirisia, Bumula, Mt. Elgon sub counties. • Upgrade of the records management system done. • Upgrading of the server phase III completed.
General Economic and Commercial affairs sector	Trade	<ul style="list-style-type: none"> • County Trade Loan regulations have been forwarded to County Assembly for approval. • Kshs. 25,000,000 allocated for Trade Loan, process of transferring to Fund Account have been initiated. • Construction of Kamukuywa modern market. Contract awarded and site handed over to the contractor. • identified 2 acres of land for purchase for Chwele Market. Payment process initiated.
	Cooperatives	<ul style="list-style-type: none"> • 1,000 society members trained against a target of 7,000. • 70 audited societies against a target of 10 • 7 societies registered.
	Tourism	<ul style="list-style-type: none"> • One tourist site under construction- Kaberwa entry gate at 17% completion rate.
Health	Health	<ul style="list-style-type: none"> • Increased skilled deliveries to 84.4% from 88.1% the preceding year. • Fully immunized 34,228 children under one year old. • Confirmed 179 health staff from contracts to permanent and pensionable terms; Promoted 373 health staff. • Constructed a 300-bed maternal and child block which is 99% complete.
Education	Early Childhood Development	<ul style="list-style-type: none"> • completed eleven ECDE centres; Developed school feeding policy and pre-primary policy which are awaiting cabinet approval. • Completed the construction of 11 ECDE classrooms. • Distributed 344M and 180M as scholarship and bursary to 12,727 beneficiaries
	Training and skill acquisition	<ul style="list-style-type: none"> • Confirmed 303 VTC instructors to permanent basis. • Distributed assorted tools and equipment to various VTC examination centers
Public service management	Public Administration	<ul style="list-style-type: none"> • 9 civic education fora held. • 380 uniforms purchased for enforcement officers, • 45 uniforms forward officers and • 236 uniforms for village administrators. • all planning and budget documents prepared. • all county staff remunerated 100%;
	County Assembly	<ul style="list-style-type: none"> • 1 functional website established, • 4 out of 5 project components of the multistory office block were completed. • 80% integrated security system installed.

Sector	Sub-sector	Key Achievements
		<ul style="list-style-type: none"> • 4 bills introduced. • 2 regulations passed.
Recreation, Culture and Social Protection sector:	Youth and sports	<ul style="list-style-type: none"> • Masinde Muliro Stadium renovated /Modernized (Pavilion); • Completion, equipping and Operationalization of High-altitude training center (Hostels) ongoing; Construction of hostels is complete. Yet to be operationalized. • Completion and operationalization of the Maeni Youth Centre (Hall) done, soon to be equipped.
Environmental Protection, Water and Natural Resources	Water	<ul style="list-style-type: none"> • Increased population with access to clean water - 5 boreholes drilled across the county.
	Environment	<ul style="list-style-type: none"> • Enhanced forest cover -600,000 tree seedlings planted. • integrated solid waste management services provided in 49 sites countywide.

The county will prioritize the following flagship and key transformational projects.

County Flagship projects

- Establishment of Bungoma county referral (level 5) hospital facility
- Comprehensive Agriculture Support Program (Farm Input Support, Extension and Training)
- Establishment of an Industrial Park at Sang’alo
- Education Support Program
- Housing scheme (affordable housing)
- Construction of 3 major dams at Mt. Elgon, Nabuyole and Namasanda.

Key projects

- Construction of Governor’s Residence – Mabanga FTC
- Construction of Deputy Governor’s residence – Webuye – behind KMTC
- Construction of Executive Office block (Milimani Estate)
- Establishment of Chwele Agribusiness - Chwele Market
- Construction of Kamukuywa Market
- Rolling out of Trade loans
- Street Lighting project
- Rolling out Disability Fund, Women Fund and Youth Fund

I. ACCELERATING COUNTY SOCIO-ECONOMIC TRANSFORMATION AGENDA FOR ECONOMIC RECOVERY AND IMPROVED LIVELIHOODS

1.1. Overview

1. The 2024 CFSP, reaffirms the priority policies and strategies outlined in the Third CIDP 2023-2027 and aligned to the Fourth Medium Term Plan of the Vision 2030. The interventions target five core priority areas namely:
 - i) Agricultural Transformation and Inclusive Growth.
 - ii) Micro, Small and Medium Enterprise (MSME) Economy.
 - iii) Housing and Settlement.
 - iv) Healthcare; and
 - v) Digital Superhighway and Creative Industry.

The County Focus for FY 2024/25 is quality education and health for a productive economy.

2. The Kenyan economy in the first half of 2023 remains strong at 5.45 percent. This growth is well above the estimated global and Sub-Saharan African region average of 2.9 percent and 3.3 percent respectively. The economy is projected to expand by 5.5 percent in 2023 and 2024 from 4.8 percent in 2022. This growth outlook will be supported by a broad-based private sector growth, continued robust performance of the services sectors, the rebound in agriculture, and the ongoing implementation of policy measures to boost economic activity in the priority sectors of the BETA.
3. Bungoma County many has economic activities that contribute to the country's Gross Value Added (GVA) at an average of 2.1% annually. Some of the most viable sectors in the county's economy are education, agriculture, forestry, fishing, public administration and defense, and transport and storage.
4. To ensure food security, housing and settlement, the county will ensure accessibility, equity, and sustainable management of land resource for social and economic development. The county rolled out several interventions among them: free fertilizer and seeds to vulnerable farmers across the county; 40 Ha of dry land/upland rice was established, and 5.4 MT of dry land/upland rice produced; 4 Tons of sorghum and finger millet seed provided; 750 Bags of sweet potato vines distributed and 261 Bags of potato seed distributed in order to bridge the food

stocks deficit as well as lower and stabilize food prices. As for the housing and settlement, the county is on track to facilitate delivery of affordable houses and enable low-cost housing mortgages through various interventions.

5. To promote achievement of the universal health coverage, the county will leverage on the National Government's reformed National Health Insurance Fund to meet the urgent needs of citizens at the bottom of the socioeconomic structure. Further, the county will: Develop Health Infrastructure; Promote Primary Health Care; Promote Universal Health Care; Avail health products and technologies; Enhance referral services; Promote Reproductive, Maternal, New-born, child and Adolescent healthcare; Improve Public health and sanitation management ; Promote school health management; Develop sanitation infrastructure; Promote quality food and water hygiene; Boost disease surveillance; Promote management of neglected tropical diseases and Promote management of non-communicable diseases
6. To foster digital transformation, the county will leverage on the National Government's efforts to close the digital divide between urban and rural areas by proving last mile connectivity to 25,000 small towns within proximity of fibre backbone, thereby positioning Kenya to expand the pool of its global digital workforce without requiring physical mobility. The county has already established the Ajiry Center at its Head Quarters.
7. Human capital is one of the drivers of economic transformation. The county plans to impart skills and knowledge to the youth that match the job market. Every subcounty will have all the specialized skills taught in their respective VTCs. This will ensure every youth can excess a skill of choice in his/her respective subcounty. A deliberate effort has been made to boost the labour market through provision of trade loans, BUCOYEF, BUCODEF and BUCOWEF. This is in addition to ongoing investments in Early Childhood Development Education, health, and nutrition to boost human capital development. Through these efforts, county will ignite a sustained economic transformation by raising capital accumulation.
8. On domestic resource mobilization, the county is keen to raise domestic resources to support the implementation of various ongoing programmes. The County Treasury has embarked on redesigning of the taxation policies to make them more supporting to economic activity. This will boost revenue collection from the current Kshs. 1.15 billion in FY 2022/23 to Kshs 1.271 billion in FY 2023/24. This will be done through the implementation of the Medium-Term Revenue Strategy for the period FY 2023/24 – 2026/27 that will provide a combination of tax administration and policy measures to enhance revenue mobilization.

9. All departments must be involved in the strategic revenue enhancement to mobilize more revenue from the streams especially where collectors of revenue are appointed. The migration of all hospital facilities to IFMIS platform and installation of Health Management System will minimize revenue leakages and provide real time information for management action.

1.2. Core Pillars

1.2.1 Agricultural Transformation and Inclusive Growth

10. Agriculture remains a core pillar for the realization of the Socio-Economic Transformation Agenda's aspiration of proving employment and a means of livelihood to the majority of the people. In order to support agricultural production, the county rolled out a farm input support programme that has benefited 21,900 vulnerable farmers across the wards. The county also enjoys and leverages on the National Government's reduced cost of fertiliser from Ksh 6,500 to Ksh 2,500; established 40 Ha of dry land/upland rice where 5.4 MT of dry land/upland rice produced in the concluding Financial Year.
11. To achieve efficiency, transparency and accuracy in fertilizer distribution, the National Government enrolled farmers on a digital register, with accurate details of the location and acreage of their agricultural landholding. The database enabled the Government to implement an e-voucher system through which farmers received their fertilizer consignments for planting and top-dressing of maize, tea, coffee, rice, potatoes, cotton, and edible oil crops. The county citizenry were among the beneficiaries of this intervention.
12. Additionally, the county has mainstreamed its agenda to support the National Government's nine priority value chains into the budget including those that have the highest potential to impact on the cost of living (maize), increasing exports (tea, dairy, leather), reducing food imports (rice, edible oils, blue economy).
13. Over the medium term, the Government will align all policies under the agriculture sector towards increasing food production, boosting smallholder productivity, and reducing the cost of food. Overall, the strategies under the Agricultural Transformation and Inclusive Growth Pillar will be geared towards: To enhance crop production, productivity, value addition, marketing and incomes; To promote adoption of irrigation technologies for enhanced agricultural

productivity; To enhance livestock production, productivity, value addition and incomes; To enhance fisheries production, productivity, value addition and incomes

1.2.2 Transforming the Micro, Small and Medium Enterprise (MSME) Economy

14. The Micro, Small and Medium Enterprise (MSME) Economy provides enormous opportunities for Kenya's socio-economic transformation especially by providing income opportunities for economically excluded segments of the population including youth, women, persons with disabilities and low-skilled persons, who experience disproportionately high unemployment.
15. In order to support individuals and MSMEs at the bottom of the pyramid, the county citizens have benefited from the National Government's Financial Inclusion Fund, or the Hustlers Fund established in November 2022 as an intervention to correct market failure problems at the bottom of the pyramid and to cushion the MSMEs against high cost of credit. The county will roll out trade loans in the medium term to serve the same purpose.
16. Building on the progress made, to support MSMEs, the county will establish an SMI park at Sang'alo, review and rationalise all business licences, equip and operationalize 5 cottage industries (Namwacha, Bumula, Wamono, Chepkube, Bukembe), establish 1 ultra-modern market at Chwele Market, Equip and operationalize 2 CIDCs (Musakasa, Naitiri) among other interventions.

1.2.3 Housing and Settlement

17. As a core pillar in the Socio-Economic Transformation Agenda, the county is committed to ensuring that the constitutional right to accessible and adequate housing is achieved. For this reason, the county's interventions are geared towards provision of affordable, adequate, quality, and accessible housing with proper sanitation for Bungoma county residents.
18. The county is on track to facilitate delivery of affordable houses and enable low-cost housing mortgages. In the medium term, the department intends to: Renovation and refurbishment of county residential houses in Kanduyi; Security fencing of county residential estates; Construction of pathways in estates, electricity connection, water connection and landscaping; Construction of Governors and deputy governors' residential house; Construction of county residential houses; Purchase of Nzoia pension Scheme houses; Construction of

affordable housing scheme; Slum upgrading; provide Mortgage schemes for government employees.

1.2.3 Healthcare

19. In order to deliver Universal Health Coverage, the county has embarked on various interventions to i) Promote Primary Health Care, ii) Halt and reverse communicable and non-communicable ailments, iii) Develop Health Infrastructure iv) Promote Universal Health Care through tapping into the National Insurance Fund that covers all Kenyans, v) install a digital health management information system, and vi) avail medical staff who would deliver Universal Health Coverage.
20. Significant progress has been made in the delivery of the universal health care. Notably, the county will leverage on reforms in the National Health Insurance Fund aimed at actualizing its purpose as a social medical insurance facility. Four new health laws have been enacted by the National Government to strengthen the legal basis for health financing, health service provision and achievement of UHC. These are: i) Social Health Insurance Act, 2023; ii) Primary Health Care Act, 2023; iii) Facility Improvement Financing Act, 2023; and iv) Digital Health Act, 2023.
21. These laws will usher in and guarantee a new era in the provision of healthcare, covering all essential services from preventive, promotive, curative, palliative and rehabilitative services, guaranteeing every Kenyan access to comprehensive and quality care.
22. To increase the availability of human capital in public health sector, the county has scaled up investment in healthcare workforce by converting 179 health staff from contracts to permanent and pensionable terms and promoting 373 health staff. In addition, HR officers have been deployed to sub-county hospitals to ease management of staff. Additionally, the county has benefited from the National Government through its recruitment and deployment of 100,000 community health promoters (CHP) throughout the country. The work of the promoters will include basic preventive and promotive health, health education, basic first aid for the treatment of minor injuries and ailments at the household level and referral for facility-based healthcare. Each community health promoter is allocated 100 homes within their neighborhoods countrywide. The County Government is working closely with the National Government to strengthen the delivery of community health services through payment of stipends for CHPs, on a matching basis of 50:50.

23. To further deliver universal health coverage, the county has instituted a paradigm shift to preventive and promotive health rather than curative. The shift will further be strengthened by the promotive services provided by community health promoters at the household units, and integration of preventive services at the primary health care levels. These services will include screening for hypertension, diabetes, and eye conditions; offer the necessary health education on water and sanitation, nutrition and provide community rehabilitation services, among others. These services will be provided through multidisciplinary teams that will be established at the level of the Primary Care networks.
24. Being the County’s focus for FY 2024/25, it is important to note that the sector’s planned strategic interventions are as follows;

Table 3: Strategic interventions

Sector Priorities	Strategies
Improve access to quality and affordable health services	<ul style="list-style-type: none"> • Strengthen Policy, Legal and Institutional Framework • Develop Health Infrastructure • Complete Blood bank at BCRH • Promote Primary Health Care • Provide Blood Transfusion Services • Promote Universal Health Care • Avail health products and technologies • Enhance referral services • Mainstream cross-cutting issues such as green growth and green economy; climate change; HIV and AIDS; Gender, Youth and Persons with Disability (PWD); Disaster Risk Management (DRM); Ending Drought Emergencies (EDE) among others.
Halt and reverse communicable and non-communicable ailments	<ul style="list-style-type: none"> • Strengthen Policy, Legal and Institutional Framework • Enhance HIV / AIDS management. • Enhance TB Control and management. • Enhance Malaria control and management. • Promote Reproductive, Maternal, New-born, child and Adolescent healthcare • Improve Public health and sanitation management. • Promote school health management.

Sector Priorities	Strategies
	<ul style="list-style-type: none"> • Support market sanitation management. • Develop sanitation infrastructure. • Promote quality food and water hygiene. • Boost disease surveillance. • Promote management of neglected tropical diseases • Promote management of non-communicable diseases • Mainstream cross-cutting issues such as green growth and green economy; climate change; HIV and AIDS; Gender, Youth and Persons with Disability (PWD); Disaster Risk Management (DRM); Ending Drought Emergencies (EDE) among others.

1.2.4 Digital Superhighway

25. The County Government recognizes that digital economy is the emerging frontier of opportunity, productivity and competitiveness. In order to support the digital economy, the county government has partnered with Mastercard in rolling out the Ajira Program in Bungoma County. This program is geared toward empowering the community, especially the youth on online opportunities of employment.

1.3. Enablers

26. Attainment of Government’s Bottom – Up Economic Transformation Agenda will be underpinned by sound and innovative policy and structural reforms targeted at all socio-economic sectors, building efficient infrastructure, climate-change mitigation mechanisms, as well as foster strict compliance with the Constitution and the rule of law. This will create a strong and solid foundation for economic transformation and industrialization as envisaged in the Kenya Vision 2030 and improve the living conditions of all Kenyans. The following enablers will be prioritized to enhance the attainment of the agenda:

1.3.1. Infrastructure

27. Development of critical infrastructure is key to economic growth as well as an enabler to the achievement of the county’s development agenda. The County Government will continue to intensify county connectivity through investment in water, road and energy infrastructure in order to improve quality of lives; facilitate movement of people and goods; reduce cost of production in order to achieve resilient socioeconomic transformation across the county, enhance linkages with regional, national and international infrastructure master plans to ensure competitiveness, and facilitate cross-border trade and regional integration.

1.3.1.1 Water

28. To enhance access to safe water for domestic, irrigation and industrial use, the County has made significant progress by interventions such as; 42 Water schemes constructed; 5 Automations incorporated in water systems and 5 Community boreholes drilled.

1.3.1.2. Roads

29. Over the medium term, the county will prioritize: Development, expansion, modernization and maintenance of sustainable transport infrastructure to facilitate efficient movement of goods and people; ensure compliance with the globally accepted building standards through continuous monitoring and inspection of all public and private works; Strengthen the institutional framework for infrastructure development and accelerating the speed of completion of sector priority project; Develop and sustain access to opportunities in the transport industry. This will open up the rural areas to enable movement of goods and services to accelerate economic growth.
30. The key achievements over the last one year are: 1.3 KM of Urban roads upgraded to bitumen standards; 146.2 KM of Sub County roads graveled; 209.8 KM of Ward roads graded and graveled; 14 Box Culverts Constructed; and 1.3 KMs of pedestrian walkways constructed.

1.3.1.3 E-mobility

31. Kenya's movement of goods and people to facilitate economic activities takes place by road, rail, air, or water. The roads sub sector accounts for over 80% of traffic and 76% of freight as per the Kenya Roads Board reports 2018. However, the existing vessels that facilitate the modes of transport heavily rely on fuel as a source of energy to propel. Combustion of fuels is highly associated with excessive emissions of greenhouse gases contributing 67% of Kenya's energy related CO2 emissions. This has had serious implications for climate change and air quality.
32. The table below indicates the distribution of share of energy sub sector emissions.

Table 4: distribution of share of energy sub sector emissions.

Energy Sector	Emission in CO2 equivalent
Energy Industries	101.30
Manufacturing Industries and Construction	1,412.40

Transport	11,253.60
Other Sectors	39.69
Total	16,736.40

Source: GHG Inventory, 2020

33. Transport sector is the largest consumer of petroleum energy products. Introduction of electric mobility now stands out as a solution to mitigate excess emissions in the transport sector which has been rated as the biggest contributor, accounting for an estimated 32% of the emissions.
34. Kenya is determined to lower its greenhouse gas emissions by 32% by 2030. In the realization that Motorcycles comprise the fastest growing form of transport countrywide, the county prioritizes the adoption of electric mobility, or e-mobility, as an intervention of reducing greenhouse gas emissions, to build an electric vehicle industry.
35. The National Government Guidelines, effective as of 1st September 2023, provide an enabling framework that seeks to encourage the uptake and use of electric vehicles (“EVs”) in the country, by addressing the challenge of charging infrastructure. The County through public works unit will leverage on these guidelines to establish mandatory requirements for inclusion of EV charging systems on approval of public installations.

1.3.1.4. Manufacturing Sector

36. Manufacturing sector plays an important role in driving economic growth by promoting and supporting productivity, boosting employment, and enhancing competitiveness of the county through exports. The county’s value chain approach is expected to revamp the sector and encourage competitiveness and growth of local industries. The county has implemented the following initiatives across the value chains.

1.3.2. Agriculture

1.3.2.1. Crops

37. To promote growth of the agro-processing sector, the county will continue supporting value addition to agricultural produce across the value chains. This will involve processing maize, tea, coffee, sugarcane, potato, edible oil, cotton, fruits and bananas locally in order to obtain more value and create additional jobs and wealth for the citizens.

38. In the last one year, seven crops were exported from the county: - avocado, coffee, vegetables, bananas, sugarcane, tea and sweet potato. Notable was that Mt. Elgon coffee brand was developed and marketed.
39. The County Aggregation and Industrial Park (CAIP) to be constructed at Sang'alo will be a special zone that will provide value addition centres for agricultural products as well as storage facilities. In the meantime, 2 rice milling plants were established at the ATDC-Mabanga and farmer groups, various coffee pulping factories have been rehabilitated and storage capacity expanded as well as operationalization of two coffee processing plants at Musese for Bungoma Cooperative Union and Chesikaki for Mt. Elgon Cooperative Union.

1.3.2.2. Livestock and Fisheries

40. Livestock economy is an integral part to the County's plan to improve food security, create jobs and boost exports. To support value chains under the livestock sub-sector, the county targets to double production in the next five years to expand opportunities for farmers. A solid plan that will boost increase in production has been put in place. It includes ongoing establishment of the dairy processing plant at Webuye; distributed milk coolers to 9 dairy cooperative societies; distributed more than 250 dairy heifers and goats; distributed more than 60,000 chicks to poultry farmer groups and 1,400 beehives through NARIGP; Leased the Chwele Chicken Slaughterhouse to a private investor for operationalization; rolled out the subsidized AI services and expanded vaccination activities and operationalized the Chwele Fish Farm.

1.3.2.3. Tea and Coffee Sub-sectors

41. Tea and coffee sub-sectors remain a key sector providing livelihoods to Bungoma citizenry and contributing significantly to foreign exchange earnings. To revitalize the sub-sectors, the county will build on the ongoing efforts including: reforming the legal and policy frameworks; promotion of value addition through provision of processing equipment; export market development and export promotion; and establishment of warehouse for value added tea and coffee in key development markets.

1.3.2.4. Sugar Sub-sector

42. The National Government is currently restructuring public sugar mills, expediting the leasing of five companies for rehabilitation and expansion to boost industry competitiveness before the COMESA sugar safeguards expire. The

objective includes creating a competitive sector, raising farmers' income, and enhancing productivity. As part of the process, the Government has waived Ksh 117 billion non-performing debt for government-owned sugar factories. The county stands to benefit from this plan as it hosts several sugar factories and sugarcane is one of the major cash crops.

1.3.3. The Services Economy

1.3.3.1. Tourism Sector

43. Tourism sector is a critical enabler of the Economic Transformation Agenda in terms of unlocking employment opportunities and generate income. For this reason, the county will continue to implement initiatives targeted at increasing tourist visits in the county to increase the sector contribution to the county's economic growth. In this regard, the County Government will map out potential tourism products and sites for development and marketing to attract tourist with focus on job-creation.

i. Environment and Climate Change

44. The county remains committed to the provision of a clean, secure, and sustainable environment and adequate safe drinking water and sanitation for all. For this reason, the county will strengthen actions to: Increase access to clean, safe water supply in rural and urban areas; Improve capacity for water resources management (WRM); Mainstream climate change across all county department programmes and projects; Restore and maintain the ecosystems; Promote sustainable use of environment and natural resources (ENR); and improve on the 10% forest cover.

45. The county commits to halt and reverse biodiversity loss, prevent deforestation, combat desertification and restore degraded landscapes in order to achieve land degradation neutrality, implement a global biodiversity framework and enhance the integrity and efficacy of carbon markets.

46. The county's forest cover stands at 15.55% which is above the recommended 10% while the tree cover is 21% as at 2019. However, the forests and trees are not evenly distributed hence the need to plant more trees especially to the areas with less cover of both tree and forest. In order to enhance this, the county will continue to implement its Tree Growing Programme as part of the National Government's plan to grow 15 billion trees across the country by 2030.

In the past one year, 600,000 Tree seedlings were planted and nurtured across the county.

47. This programme is expected to contribute to climate change mitigation and adaptation, and employment creation for vulnerable groups and the youth. In addition, the County Government in collaboration with National Government and Development Partners will continue to commit funds towards the National Tree Growing Programme through the Financing Locally-led climate Action (FLLoCA) Program. This will contribute to the protection and conservation of the environment through restoration and rehabilitation of wetlands and ecosystems.

48. In order to sustainably manage waste, the county is working on developing a vibrant circular economy that will transform over 8 million metric tonnes of waste Kenya generates annually into raw material for industrial production.

1.3.4. Education and Training

49. Education and training is a key enabler of the County's Economic Transformation Agenda for inclusive growth. For this reason, the county has continued to invest in education to facilitate impartation of the necessary skills and competencies to learners from pre-primary to the tertiary level to enable them effectively to play their part by contributing to the nation building effort, and partake of the dividends of shared prosperity.

50. The County has completed the construction of 11 ECDE classrooms in order to improve the preprimary learning. Development of school feeding policy and pre-primary policy is on course waiting for cabinet approval.

51. Vocational Training Centres has grown exponentially in the number of institutions and enrolment rate because it provides opportunities for youths to acquire employment and entrepreneurship skills. The rapid change in technology and the dynamics of the labour market, require that VTCs link with industries to update skills and training. To address this, the county confirmed 303 VTC instructors to permanent basis in order to facilitate the value of technical and vocational training in the provision of skills, knowledge and competencies.

52. The county department in charge of VTCs carried out quality assessment to all VTC and the report shared with the county assembly of Bungoma and TVETA authority. The gaps identified in the assessment will guide decision-making in the

future planning of the VTCs. Meanwhile, the sector received an assortment of VTC tools and equipment from a donor in Netherlands and distributed to various VTC examination centres.

53. To address the financing gaps which denied many youth the opportunity to pursue tertiary education, the county is leveraging on the National Government’s new funding model for higher education and technical and vocational training that guarantees needy students free college studies. The new model for financial support is student-centred and deploys a rigorous, impartial means testing instrument to establish their level of need, which then becomes the primary consideration in allocating scholarships and loans.

54. Information and technology (ICT) is a key factor in the developing world and there is need to leverage technology at all levels of education by developing ICT infrastructure for curriculum and improve digital literacy among teachers, parents, and other stakeholders. Additionally, digital literacy is one of the core competencies that learners are expected to acquire under the CBC and is a key target needed to ensure Kenya’s industrial development.

55. The county has prioritised the teaching and learning of digital skills, including coding, at the pre-primary school education and VTC institutions. This will prepare students to be competitive in the economy of the future considering the global technological change.

56. Being the County’s focus for FY 2024/25, it is important to note that the sector’s planned strategic interventions are as follows;

Table 5: strategic interventions

Sector Priority	Strategies / Interventions
To increase enrolment and retention of school going children	<ul style="list-style-type: none"> • Strengthen Policy, Legal and Institutional Framework • Promote child development infrastructure • Enhance child development support • Mainstream cross-cutting issues such as green growth and green economy; climate change; HIV and AIDS; Gender, Youth and Persons with Disability (PWD); Disaster Risk Management (DRM); Ending Drought Emergencies (EDE) among others.
To enhance skill acquisition	<ul style="list-style-type: none"> • Strengthen Policy, Legal and Institutional Framework • Support VTC Infrastructure Development • Promote skill acquisition for job market • Mainstream cross-cutting issues such as green growth and green economy; climate change; HIV and AIDS; Gender, Youth and Persons with Disability (PWD); Disaster Risk Management (DRM); Ending Drought Emergencies (EDE)

To improve quality of education and sustain high transition rates	<p>among others.</p> <ul style="list-style-type: none"> • Strengthen Policy, Legal and Institutional Framework • Support curriculum Implementation • Enhance education quality assurance management • Provide social support services • Mainstream cross-cutting issues such as green growth and green economy; climate change; HIV and AIDS; Gender, Youth and Persons with Disability (PWD); Disaster Risk Management (DRM); Ending Drought Emergencies (EDE) among others.
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1.3.5. Women Agenda

57. Gender equality, women empowerment especially representation in decision making and economic empowerment and breaking the silence on Gender Based Violence (GBV) remains key priorities of the Department of Gender.
58. Over the medium term, the department will provide financial support and capacity building support for women through the Bungoma County Women Empowerment Fund (BUCOWEF) for women-led co-operative societies, ‘chamas’, merry-go-rounds and table banking initiatives and protect them from predatory interest rates charged by unscrupulous money lenders. Specifically, the department will; i) prioritize Women’s Economic Empowerment ii) ending GBV and implementation of the Constitutional provisions of Article 81(b) of not more than two thirds of either gender; iii) implement the Gender Policy.

1.3.6. Social Protection

59. Social Safety Nets Programs in Kenya play a pivotal role in reducing poverty, improving social inclusion and enhance economic stability. By providing financial and non-financial support to vulnerable populations, these programs contribute to the well-being and resilience of elderly citizens. For this reason, the Department will continue to develop and expand its social safety nets, addressing coverage gaps, improving targeting, and building administrative capacity will be crucial to achieving the goal of reducing poverty and promoting social inclusion.
60. The department has made significant strides for Persons Living with Disabilities in promoting the welfare and inclusion of persons with disabilities in the county through the Bungoma County Disability Empowerment Fund (BUCODEF). However, challenges such as resource constraints, ensuring that funds are utilized effectively and raising public awareness about the rights of individuals with disabilities continue to be areas of focus and improvement by the

department. In order to effectively support people with disabilities (PWDs), the department is developing programs designed to provide support for persons with disabilities and their caregivers. The department is also developing a Disability Mainstreaming Policy aligned to the National Disability Policy that seeks to advance the inclusion and participation of persons with disabilities.

61. Street families is one of the impediments to socio-economic developments of the county as potential human capital is wasted in the streets. The County Government will create a well-planned strategy on the rehabilitation of street families to ensure dignified reintegration of persons living in the streets to society. This will be backed by the Childrens' policy that the department has in the works.

1.3.7. Sports, Culture and Arts

1.3.7.1. Sports and Arts

62. Sports, Culture and Arts sectors are critical for revenue generation through a sports economy value chain, inclusive growth and employment creation. To realize these benefits, the department continues to facilitate the development of legal framework, and organizational mechanisms to promote the effective and sustainable monetization of all talent in sports and creative economies.
63. To foster talent development, the county government, through the department of sports have developed the Sports Policy. It is intended to support and nurture the talents of the youth, providing them with opportunities to turn their skills and abilities into viable sources of income. This is in tandem with the National Governments Talanta Hela initiative whose end goal is 'pesa mfukoni' or competitive incomes that can sustain livelihoods and reward talent, dedication, discipline, and focus.
64. The County Government in conjunction with the National Government are working on completing the Masinde Muliro Stadium in Kanduyi by incorporating modern training facilities to meet international standards. The department has prioritized the operationalization of the Chemoge High Altitude Centre and the upgrading of Mbakalo and Nalondo Stadiums.

1.3.7.2. Culture

65. Culture serves as a critical repository of identity, knowledge, skills and practices, including sustainable solutions to the pressing challenges of our time. Article 11, the Constitution recognizes culture as the foundation of our nation and the cumulative civilization of the Kenyan people and nation. Therefore, the County Government will promote all forms of cultural expression in various forms, including traditional celebrations. The department is finalizing the Culture and Heritage Policy that will ensure promotion and preservation of culture in our county.

1.3.8. Youth Empowerment and Development Agenda

66. Youth empowerment and development is an integral part of the Government's Bottom-up Economic Transformation Agenda and essential to the entire plan. For this reason, the County Government, in support of the National Governments agenda, will provide education and engagement opportunities that are aimed at empowering the youth to drive socio-economic development and foster a generation of informed, responsible, and empowered citizens. This comprehensive approach is essential for building a more inclusive and prosperous future.

1.3.9. Governance

67. Corruption, wastage, inefficiency and negligence are serious threats to transformation agenda, and unacceptable practices that have no place in the County. To address these challenges, the County Government will continue to scale-up the implementation of the provisions of the Kenya 2010 Constitution, strengthen the rule of law, and ensure respect for human rights. As part of the process, the County Government will work closely with various institutions that are mandated to fight corruption and implement reforms on good governance.

1.3.9.1. Public Service Transformation

68. The County has one of the finest human capital with huge potential to drive socio-economic transformation envisaged under the County Integrated Development Plan 2023-2027. For this reason, the County Government will continue to transform public service to make it more responsive to people's needs. This will guarantee high levels of productivity, good governance, diligence and excellent performance.

69. In order to improve human resource management, the County Government has developed a Human Resource Management system and Record Management

System. This has promoted better personnel management and increased work ethic. The County Government intends to upgrade personnel management by incorporating radio frequency identification (RFID) component on the records management system.

1.3.9.2. Strengthening Leadership Accountability and Depersonalizing Politics

70. The County Government has implemented various initiatives and strategies to strengthen leadership and governance. These efforts are aimed at enhancing transparency, accountability and leadership effectiveness. Specifically, the County Government has been engaging public participation in decision-making processes. This includes public consultations and other forums for citizens to engage and hold the Government accountable. Additionally, efforts have been made to improve the efficiency and professionalism of the officers. This includes hiring, training, and performance evaluation of County Government officers.

1.4. Medium Term Revenue Strategy

71. The need for County Governments to generate own source revenue is a key principle of Kenya's devolution, contained in Article 175(b) of the Constitution of Kenya, 2010. The Constitution allows Counties to impose: Property rates; Entertainment taxes; Charges for services they provide; and any other tax or licensing fee authorized by an Act of Parliament.
72. Bungoma County Government has been projecting Own-source revenue over the years to finance the medium-term programmes. However, the projection require policy guidance to ensure stability in revenue decisions.
73. The Own source revenue has been experiencing a gradual growth over the medium term and it requires implementation of revenue strategies in areas of Land rates, cess and improvement of Health Facilities infrastructure. The county is focused by constituting the Cess committee and the (CBEF) as well as putting in place a robust health management system including various revenue administrative laws as tools to improve revenue collection. A consistent positive deviation has however been realized over the medium-term averaging at an annual growth rate of 17% as indicated in the table below. The trend is significantly attributed to improved collection from county health facilities, property taxes and corporate cess remittances.

Table 6: own source revenue performance trend FY 2020/21 to FY 2022/23

Revenue type	FY 2020/21 Actual OSR Collection (Ksh)	FY 2021/22 Actual OSR Collection (Ksh)	FY 2022/23 Actual OSR Collection (Ksh)	FY 2021/22 OSR Growth Rate	FY 2022/23 OSR Growth Rate	Two year average Growth Rate
Local Revenue	395,118,238	368,035,218	379,219,866	-7%	3%	-2%
AIA	363,129,898	615,261,490	648,089,121	69%	5%	37%
Total OSR	758,248,135	983,296,708	1,027,308,987	30%	4%	17%

1.4.1. Objectives of Medium-Term Revenue Strategy

74. The objectives of the Medium-Term Revenue Strategy (MTRS) are to: Improve efficiency in revenue administration through digitization of services; Enhance tax-payer compliance and expand the tax base. The implementation of MTRS is expected to: Raise own source revenue to 10 percent of the County total receipts annually; Digitization of revenue services with complete migration to cashless revenue payments; Foster self-compliance in remittance of taxes.

1.4.2. Highlights of Specific Revenue Mobilization Measures

75. The County Government has put in place a raft of revenue administrative and system reform measures to sustain the positive trend including:
- i) Operationalization of relevant pieces of legislation to inform administration of various fees and charges. These include eight revenue administrative bills, Housing Policy, and two municipality valuation rolls. The department of Revenue has substantive legislation in the following areas.
 - ii) Ensure that all reporting templates on revenue matters are configured in the system to have real time reporting so that any challenge is addressed timely.
 - iii) To fast track the development of market traders register to operationalize the tax incentives including tax holidays to resident registered traders.
 - iv) The county attorney to closely work with the Law courts administration with a view of setting up an express special court for prosecution of defaulters of fees owed to the County Government.
 - v) Ensuring all County health facilities operations migrate to IFMIS/E-Procurement/ IB platform to minimize revenue leakage and wastage of resources through spending at source.
 - vi) Integrating the BARMS system with other systems including Banks, NTSA, Business registrar, IPPD among others to develop a comprehensive business register for easier tracking of tax compliance.

- vii) Undertaking continuous on-job trainings for revenue staff on their relevant fields to improve their competence, taxpayer education strategy through stakeholders' meetings and sensitization.
- viii) Fully decentralize Revenue collection and administration to the ward and village level with clear mapping of revenue points in line with the County Executive order No.1 of 2022.
- ix) Consider framework contracting for repairs and maintenance of existing Revenue vehicles and periodically purchase of new vehicles to support supervision and collection of revenue.
- x) To ensure all collectors of revenue are set on revenue performance target and assessed on monthly basis for prompt action.

76. The MTRS will be implemented within a three-year period beginning from FY 2024/25 to FY 2026/27. Revenue administrative reforms will be implemented through the County Finance Acts and relevant revenue administrative laws.

II. RECENT ECONOMIC DEVELOPMENTS AND MEDIUM-TERM OUTLOOK

2.1 Overview

77. The global economy is projected to slow down to 3.0 percent in 2023 and 2.9 percent in 2024 from 3.5 percent in 2022 which is below the historical (2000–2019) average of 3.8 percent. This is attributed to the challenges arising from global supply chain disruptions due to the prolonged Russia -Ukraine conflict, elevated global interest rates on account of inflationary pressures limiting access to credit and exacerbating debt servicing costs; and significant losses and damages due to frequent extreme weather events increasing fiscal pressures (Table 7).

Table 7: Global Economic Performance

Economy	Growth (%)			
	Actual		Projected	
	2021	2022	2023	2024
World	6.3	3.5	3.0	2.9
Advanced Economies	5.4	2.6	1.5	1.4
<i>Of which: USA</i>	5.9	2.1	2.1	1.5
<i>Euro Area</i>	5.3	3.3	0.7	1.2
Emerging and Developing Economies	6.8	4.1	4.0	4.0
<i>Of which: China</i>	8.4	3.0	5.0	4.2
<i>India</i>	9.1	7.2	6.3	6.3
Sub-Saharan Africa	4.7	4.0	3.3	4.0
<i>Of which: South Africa</i>	4.7	1.9	0.9	1.8
Nigeria	3.6	3.3	2.9	3.1
Kenya*	7.6	4.8	5.5	5.5

*Source: IMF World Economic Outlook, October 2023. *National Treasury Projection*

78. The geopolitical fragmentation arising from the Israeli-Palestinian conflict and elevated global oil prices on account of supply cuts by major oil exporters particularly Saudi Arabia and Russia could weigh on the global economic outlook.

79. Advanced economies are projected to record a slower growth of 1.5 percent in 2023 and 1.4 percent in 2024 from 2.6 percent in 2022 mainly driven by lower growth in the Euro Area due to aggressive monetary policy tightening.

80. Growth in the emerging market and developing economies is projected to decline relatively modestly, from 4.1 percent in 2022 to 4.0 percent in both 2023

and 2024, although with notable shifts across regions. In sub-Saharan Africa, growth is projected to decline to 3.3 percent in 2023 from 4.0 percent in 2022 reflecting worsening climate change related shocks, inflationary and exchange rate pressures, and domestic supply issues, including, notably, in the electricity sector. Growth in the region is expected to rebound to 4.0 percent in 2024, picking up in four fifths of the sub-Saharan Africa’s countries, and with strong performances in non-resource intensive countries.

2.2 Domestic Economic Developments

81. The Kenyan economy in 2022 demonstrated resilience in the face of severe multiple shocks that included the adverse impact of climate change, lingering effects of COVID-19, global supply chain disruption and the impact of Russia-Ukraine conflict. As such, the economic growth slowed down to 4.8 percent in 2022 from 7.6 percent in 2021 but broadly aligned with the pre-pandemic decade average of 5.0 percent (**Table 8**). This growth was largely supported by the robust growth of service sectors, particularly transport and storage, financial and insurance, information and communication, and accommodation and food services sectors. However, the agriculture sector contracted by 1.6 percent due to the adverse weather conditions that affected reduction of crops and livestock.

Table 8: Sectoral GDP Performance

Sectors	Annual Growth Rates		Quarterly Growth Rates			
	2021	2022	2022 Q1	2022 Q2	2023 Q1	2023 Q2
1. Primary Industry	0.5	(1.0)	(0.4)	(1.5)	5.8	7.6
1.1. Agriculture, Forestry and Fishing	(0.4)	(1.6)	(1.7)	(2.4)	6.0	7.7
1.2. Mining and Quarrying	18.0	9.3	23.8	16.6	3.3	5.3
2. Secondary Sector (Industry)	6.8	3.5	4.4	4.2	2.4	1.8
2.1. Manufacturing	7.3	2.7	3.8	3.6	2.0	1.5
2.2. Electricity and Water supply	5.6	4.9	3.2	5.6	2.5	0.8
2.3. Construction	6.7	4.1	6.0	4.5	3.1	2.6
3. Tertiary sector (Services)	9.6	6.7	8.5	7.7	6.0	5.9
3.1. Wholesale and Retail trade	8.0	3.8	4.9	4.1	5.7	4.2
3.2. Accommodation and Restaurant	52.6	26.2	40.1	44.0	21.5	12.2
3.3. Transport and Storage	7.4	5.6	7.7	7.2	6.2	3.0
3.4. Information and Communication	6.1	9.9	9.0	11.2	9.0	6.4
3.5. Financial and Insurance	11.5	12.8	17.0	16.1	5.8	13.5
3.6. Public Administration	6.0	4.5	6.2	3.8	6.6	3.8
3.7. Others	10.8	5.2	6.7	5.5	4.9	5.0
of which: Professional, Admin & Support Services	7.1	9.4	13.1	10.9	7.3	5.5
Real Estate	6.7	4.5	6.0	5.0	5.2	5.8
Education	22.8	4.8	4.6	4.4	3.6	4.5
Health	8.9	4.5	5.7	4.4	5.4	5.0
Taxes less subsidies	11.9	7.0	9.5	6.1	5.3	3.8
Real GDP	7.6	4.8	6.2	5.2	5.5	5.4

Source of Data: Kenya National Bureau of Statistics.

82. Despite the challenging environment, the Kenyan economy is demonstrating resilience with growth performance well above the global and SSA average. In the first half of 2023, the economic growth averaged 5.4 percent (5.5 percent Q1 and 5.4 percent Q2). This growth was primarily underpinned by a rebound in the agricultural activities and a continued resilience of service sectors. All economic sectors recorded positive growths in the first half of 2023, though the magnitudes varied across activities.
83. The County's contribution to the country's Gross Value Added in 2022 was 2.1% up from 2.0% in 2021. The Nominal Gross County Product (GCP) growth rate was 3.7 % in 2022 while the GCP per capita in 2022 was 145,439 up from 130,006 in 2021.
84. The county's average growth in real GCP relative to total economy's growth in Gross Value Added was 4.6% in the period 2018-2022.
85. **Agriculture:** In the first half of 2023, the agriculture sector rebounded strongly following improved weather conditions and the impact of fertilizer and seed subsidies provided to farmers by the Government. The sector grew by 6.0 percent in the first quarter and 7.7 percent in the second quarter. The strong performance was reflected in enhanced production, especially of food crops that led to significant increase in exports of tea, coffee, vegetables, and fruits.
86. The County contributed significantly to the agricultural Gross Value Added at 3.7% in 2022. In the same period, Agriculture contributed 21% to the GDP hence had a significant influence on the overall economic performance.
87. **Services:** The services sector continued to sustain strong growth momentum in the first half of 2023 growing by 6.0 percent in the first quarter and 5.9 percent in the second quarter. The robust performance was reflected in the notable growth of information and communication (driven by increases in wireless internet and fiber-to-home subscriptions), wholesale and retail trade, accommodation, and food services (driven by recovery in tourism), transport and storage, financial and insurance (due to strong private sector credit growth and lending to the government) and real estate (supported by sustained expansion of the construction industry).
88. Services in the county include all economic activities except agriculture, forestry, fishing, industry, construction, electricity, and water supply. The county's services contributed 1.7% to the country's GVA in 2022.

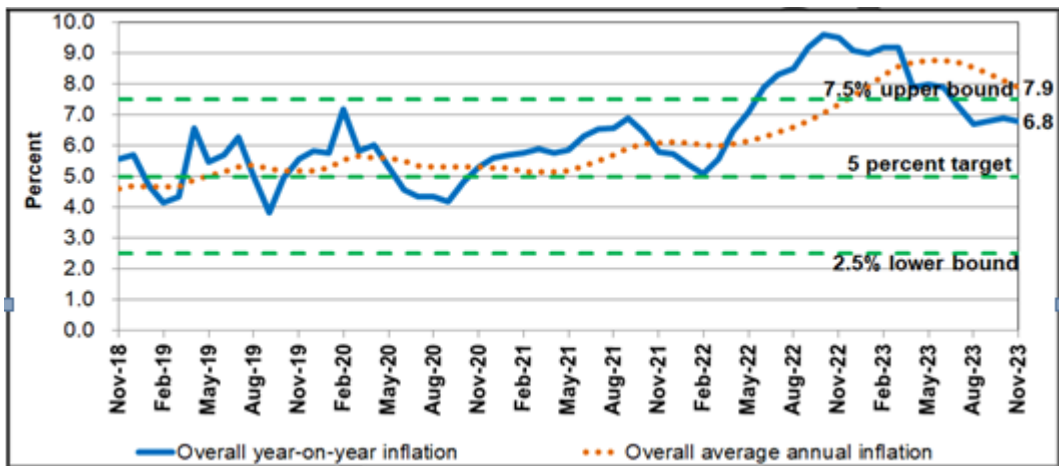
89. **Industry:** In the first half of 2023, the industrial sector recorded lower growths of 2.5 percent in the first quarter and 1.8 percent in the second quarter compared to growths of 4.4 percent and 4.2 percent, respectively in similar quarters in 2022. The slowdown in growth was mainly reflected in manufacturing, and electricity and water supply sub-sectors. Activities in the manufacturing sector, which accounts for nearly half of the industrial sector output, was hampered by a decline in the manufacture of both food (particularly sugar production) and non-food products while electricity sub-sector slowed down due to a notable decrease in electricity generation from all sources, except geothermal.
90. The county contributed 0.9% to the manufacturing sector over the period 2018-2022. The county's contribution to other industry activities excluding manufacturing, was 0.8%.

Inflation outcomes

91. Inflation had remained above the Government target range of 5 ± 2.5 percent from June 2022 to June 2023. To anchor inflation expectations, the Monetary Policy Committee (MPC) gradually raised the policy rate (Central Bank Rate (CBR)) from 7.50 percent in May 2022 to 10.50 percent in June 2023 and further to 12.50 percent in December 2023. The tightening of the monetary policy was to address the pressures on the exchange rate and mitigate second round effects including from global prices. This will ensure that inflationary expectations remain anchored, while setting inflation on a firm downward path towards the 5.0 percent mid-point of the target range
92. Consequently, inflation eased gradually to 6.8 percent in November 2023 from a peak of 9.6 percent in October 2022 and has been within the target range for the five months of FY 2023/24. However, inflation has remained sticky in the upper bound of the Government's target range since July 2023. The easing of inflation was also supported by lower food prices.
93. Food inflation remained the dominant driver of overall inflation in November 2023. However, it declined to 7.6 percent in November 2023 from a peak of 15.8 percent in October 2022 supported by general decline in international food prices, government interventions through zero rating of select food commodities, and improved weather conditions that enhanced production of fast-growing food items, thus moderating their prices. Nonetheless, sugar prices remained elevated driven by domestic and global factors.

94. Fuel inflation remained elevated reflecting the impact of the rise in international oil prices. It increased to 15.5 percent in November 2023 from 11.7 percent in November 2022. The increase reflects the impact of higher international oil prices, depreciation in the shilling exchange rate and gradual withdraw of the fuel subsidize from September 2022 and the upward adjustment of electricity tariff from April 2023. In addition, the upward adjustment of VAT on petroleum product in July 2023 from 8.0 percent to 16.0 percent to eliminate tax credits from the sector exacted upward pressures on prices. However, prices of cooking gas continued to decline and moderated inflation reflecting the impact of the zero-rating of VAT on liquefied petroleum gas (LPG).
95. Core (non-food non-fuel) inflation remained stable at 3.3 percent in November 2023, from a peak of 4.4 percent in March 2023. The decline is attributed to the tight monetary policy and muted demand pressures.

Figure 1: Inflation Rate, Percent



Source of Data: Kenya National Bureau of Statistics

Monetary and Credit Developments

96. Broad money supply, M3, grew by 19.5 percent in the year to September 2023 compared to a growth of 6.1 percent in the year to September 2022 (**Table 9**). The primary source of the increase in M3 was an improvement in the Net Foreign Assets (NFA) of the banking system and resilient domestic credit. The

increase in NFA mainly reflected the improvement in commercial banks' foreign assets.

97. Net Domestic Assets (NDA) registered a growth of 10.9 percent in the year to September 2023, compared to a growth of 17.6 percent over a similar period in 2022. The growth in NDA was mainly supported by an increase in domestic credit particularly resilient private sector credit and net lending to government. Growth of domestic credit extended by the banking system to the Government declined to a growth of 16.0 percent in the year to September 2023 compared to a growth of 19.8 percent in the year to September 2022.

Table 9: Money and Credit Developments (12 Months to September 2023, Ksh billion)

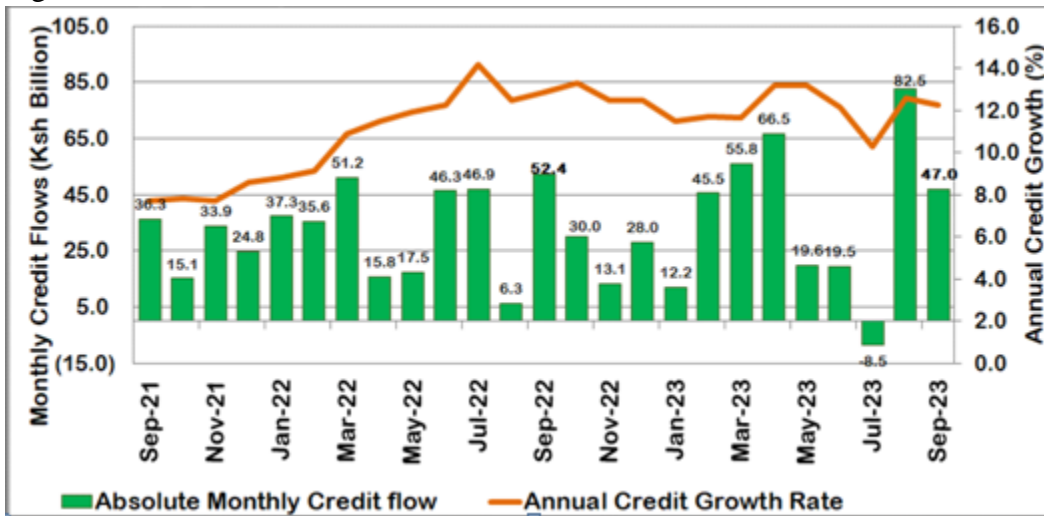
				Change		Percent Change	
	2021 September	2022 September	2023 September	2021-2022 September	2022-2023 September	2021-2022 September	2022-2023 September
COMPONENTS OF M3							
1. Money supply, M1 (1.1+1.2+1.3)	1,770.8	1,916.1	2,017.3	145.3	101.2	8.2	5.3
1.1 currency outside banks (M0)	234.4	251.7	267.5	17.3	15.7	7.4	6.3
1.2 Demand deposits	1,430.0	1,582.2	1,590.2	152.3	8.0	10.6	0.5
1.3 Other deposits at CBK	106.4	82.1	159.6	(24.3)	77.5	(22.9)	94.4
2. Money supply, M2 (1+2.1)	3,408.1	3,553.4	3,898.2	145.3	344.8	4.3	9.7
2.1 Time and savings deposits	1,637.3	1,637.4	1,881.0	0.0	243.6	0.0	14.9
Money supply, M3 (2+3.1)	4,177.7	4,430.4	5,295.9	252.8	865.4	6.1	19.5
3.1 Foreign currency deposits	769.5	877.0	1,397.6	107.5	520.7	14.0	59.4
SOURCES OF M3							
1. Net foreign assets (1.1+1.2)	661.9	294.6	708.5	(367.3)	414.0	(55.5)	140.5
1.1 Central Bank	760.8	568.8	516.2	(192.0)	(52.6)	(25.2)	(9.2)
1.2 Banking Institutions	(98.9)	(274.3)	192.3	(175.4)	466.6	(177.3)	170.1
2. Net domestic assets (2.1+2.2)	3,515.8	4,135.9	4,587.4	620.1	451.5	17.6	10.9
2.1 Domestic credit (2.1.1+2.1.2+2.1.3)	4,644.6	5,340.6	6,077.7	696.0	737.1	15.0	13.8
2.1.1 Government (net)	1,584.5	1,898.8	2,203.4	314.3	304.6	19.8	16.0
2.1.2 Other public sector	80.8	79.3	100.6	(1.5)	21.3	(1.9)	26.9
2.1.3 Private sector	2,979.3	3,362.5	3,773.6	383.2	411.2	12.9	12.2
2.2 Other assets net	(1,128.8)	(1,204.7)	(1,490.3)	(75.9)	(285.6)	(6.7)	(23.7)

Source
Data:
Central
Bank of

of
Kenya

98. Growth in private sector credit from the banking system remained resilient partly reflecting improving business conditions and demand for working capital. Credit advanced to the private sector grew by 12.2 percent in the year to September 2023 compared to a growth of 12.9 percent in the year to September 2022 (Figure 2). Improved credit expansion was registered in various sub-sectors that include finance and insurance, manufacturing, agriculture and transport and communication. However, there were fluctuations in the Monthly (month on month) credit flows to the private sector which amounted to Ksh 47 billion in September 2023 compared to Ksh 52.4 billion in September 2022.

Figure 2: Private Sector Credit

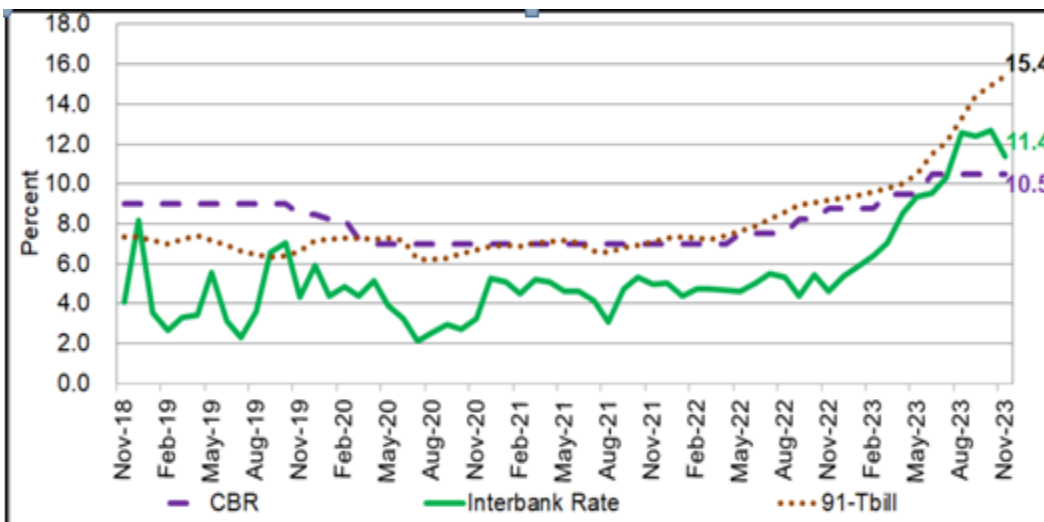


Source of Data: Central Bank of Kenya

Interest Rates Developments

99. Reflecting the tight monetary policy stance and liquidity conditions in the money market, interest rates increased in the year to November 2023. The interbank rate increased to 11.4 percent in November 2023 compared to 4.6 percent in November 2022 while the 91-day Treasury Bills rate increased to 15.4 percent compared to 9.2 percent over the same period (**Figure 3**). The introduction of the interest rate corridor, in August 2023, is expected to align the interbank rate to the Central Bank Rate and thereby improve the transmission of the monetary policy.

Figure 3: Short Term Interest Rates, Percent



Source of Data: Central Bank of Kenya

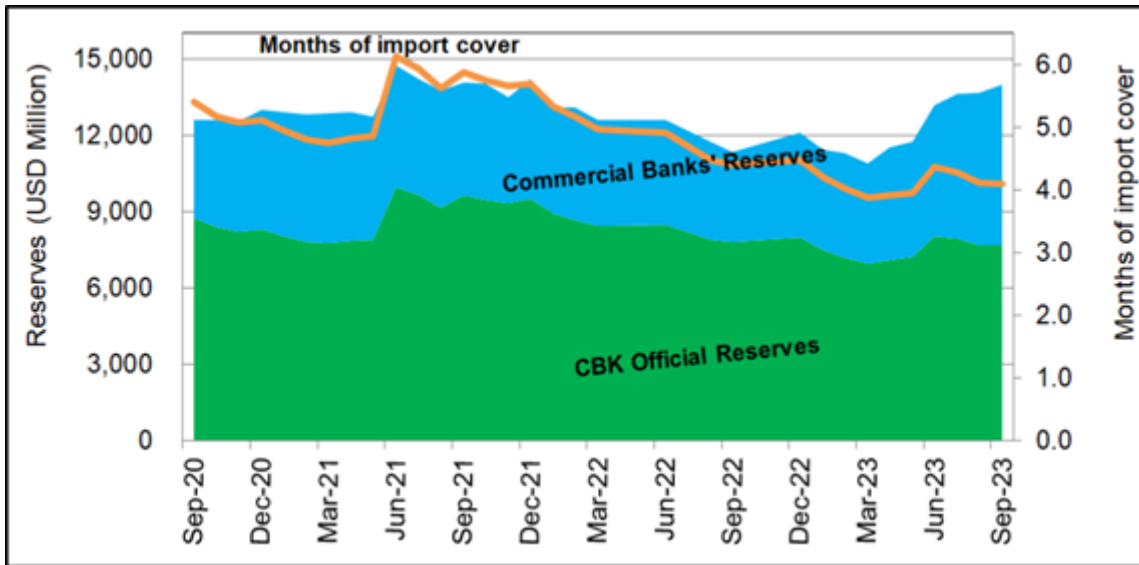
100. Commercial banks average lending and deposit rates increased in the year to September 2023 in tandem with the tightening of the monetary policy stance. The average lending rate increased to 14.0 percent in September 2023 from 12.4 percent in September 2022 while the average deposit rate increased to 8.6 percent from 6.8 percent over the same period. Consequently, the average interest rate spread declined to 5.3 percent in September 2023 from 5.6 percent in September 2022.

Foreign Exchange Reserves

101. The banking system's foreign exchange holdings remained strong at USD 13,968.3 million in September 2023, an improvement from USD 11,337.4 million in September 2022. The official foreign exchange reserves held by the Central Bank stood at USD 7,651.8 million compared to USD 7,787.5 million over the same period (Figure 2.5). Commercial banks holdings improved to USD 6,316.5 million in September 2023 from USD 3,549.9 million in September 2022.

102. The official reserves held by the Central Bank in September 2023 represented 4.1 months of import cover as compared to the 4.4 months of import cover in September 2022. It, however, fulfilled the requirement to maintain it at a minimum of 4.0 months of imports cover to provide adequate buffer against short-term shocks in the foreign exchange market.

Figure 4: Foreign Exchange Reserves (USD Million)



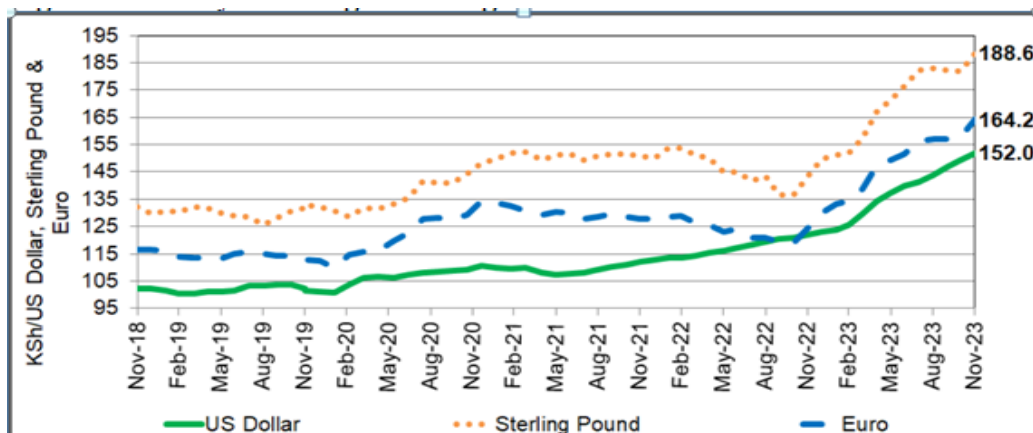
Source of Data: Central Bank of Kenya

Exchange Rate Developments

103. Kenya like several other countries is experiencing foreign exchange challenges due to the rise of US interest rates. In November 2023, the Kenya Shilling weakened by 24.7 percent against the US Dollar, 31.9 percent against the Sterling Pound and 32.2 percent against the Euro, compared to a similar period in 2022.

104. The Kenya Shilling exchanged at an average of Ksh 152.0 in November 2023 compared to an average of Ksh 121.9 in November 2022. Against the Euro, the Kenya shilling weakened to exchange at Ksh 164.2 in November 2023 compared to Ksh 124.2 in November 2022 while against the Sterling Pound the Kenyan Shilling also weakened to exchange at Ksh 188.6 compared to Ksh 143.0, over the same period (**Figure 5**). The Kenyan Shilling was supported by increased remittances, adequate foreign exchange reserves and strong exports receipts.

Figure 5: Kenya Shillings Exchange Rate

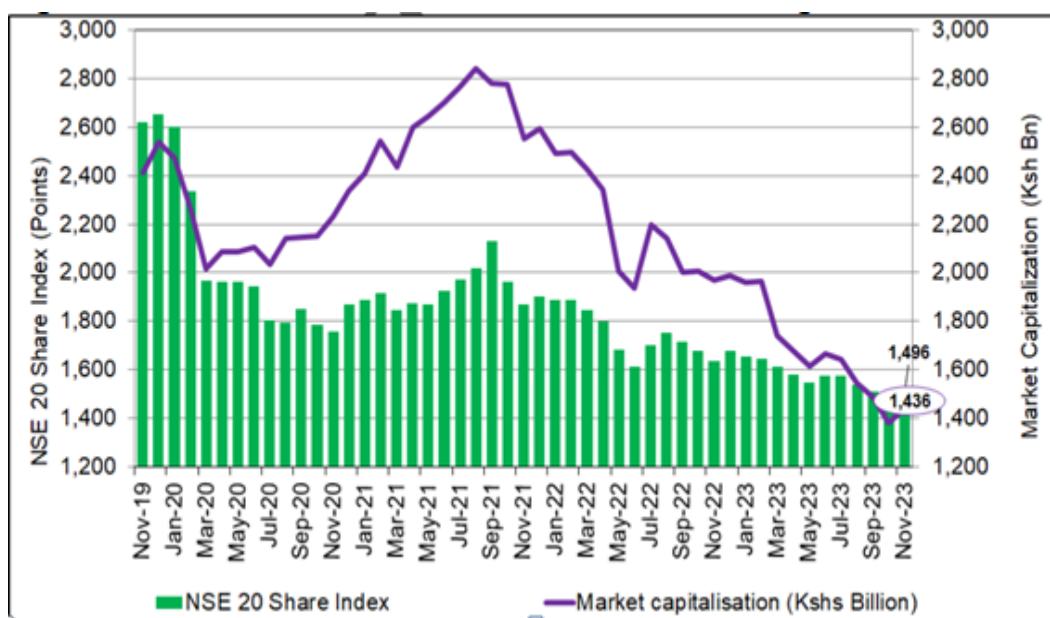


Source of Data: Central Bank of Kenya

Capital Markets Developments

105. Activity in the capital markets slowed down in November 2023 compared to November 2022 as advanced economies tightened their monetary policy amid inflationary pressures. The NSE 20 Share Index declined to 1,496 points in November 2023 compared to 1,638 points in November 2022 while Market capitalization declined to Ksh 1,436 billion from Ksh 1,971 billion over the same period (**Figure 6**).

Figure 6: Performance of the Nairobi Securities Exchange



Source of Data: Nairobi Securities Exchange

106. In the domestic secondary bond market, bonds turnover declined by 16.1 percent to Ksh 644.86 billion in September 2023 from Ksh 768.84 billion in September 2022. In the international market, yields on Kenya’s Eurobonds decreased by 106.8 basis points at the end of September 2023.

2.3 Fiscal Performance

107. The budget execution during the first half of FY 2023/24 picked up on a slow pace affecting collections from major revenue streams including property development fees, business licenses and public transport fees and charges. The total revenue recorded a shortfall of Kshs 3.32 billion with equitable Share from National Government missing the December target by Kshs. 1.78 billion, local revenue by Kshs. 303.70 million, Appropriation in Aid recording a shortfall of Kshs. 287.41 million, Grants from both the national Government and development partners by 876.8 million and Funds by 79.4 million. Revenue performance is anticipated to improve over the course of the fiscal year, mainly supported by the improved revenue administration, improvement in business environment, tax policy measures and enhanced revenue administration by the County Treasury.

108. Similarly, overall expenditures were below target by Ksh 3.70 billion in December 2023 on account of below target disbursements towards; recurrent expenditures by Ksh 1.19 billion, development expenditure by Ksh 2.40 billion, and County Governments by Ksh 876.8 million. The below target performance in expenditures is largely explained by the shortfalls in revenue performance (Table 10).

109. The Government has embarked on expenditure rationalization and prioritization to ensure that expenditures are on the most impactful programmes that yield the highest welfare benefits to the citizens. This will ensure sustainable fiscal position in the FY 2024/25 and the medium term and reaffirm the County Government's commitment to its fiscal consolidation plan and to prudent fiscal management in general.

Table 10: Fiscal Performance as at 31st December, 2023

Revenue type	Dec-22		2023/24	
	Ksh.			
	Prel Actual	Target	Prel. Actual	Deviation
A. Total Revenue including External Grants	5,730,818,336	7,735,047,804	4,412,505,924	(3,322,541,880)
Total Revenue 1+2	5,464,559,869	6,202,767,688	4,123,885,143	(2,078,882,545)
(1) Equitable share	5,329,717,596	5,768,666,952	3,993,493,391	(1,775,173,561)
(2) Own source revenue: As per Finance Act	134,842,273	434,100,736	130,391,752	(303,708,984)
(3) Own source revenue: AIA	266,258,467	576,035,692	288,620,781	(287,414,911)
(4) Funds	0	79,404,106	-	(79,404,106)
(5) Conditional grants – National Government	-	403,695,432	-	(403,695,432)

Revenue type	Dec-22	2023/24		
	Ksh.			
	Prel Actual	Target	Prel. Actual	Deviation
(6) Conditional grants – Development partners	-	473,144,886	-	(473,144,886)
B. Total Expenditure	3,932,096,793	7,735,047,806	4,033,964,888	(3,701,082,918)
1. Recurrent Expenditure	3,575,263,634	4,347,409,977	3,150,711,424	(1,196,698,553)
2. Development Expenditure	356,833,159	2,753,149,889	346,491,606	(2,406,658,283)
3. County Assembly	464,012,093	634,487,940	536,761,858	(97,726,082)
4. Emergency Fund	10,762,777	50,000,000	-	(50,000,000)
C. Balance Exclusive of Grants				-
D. Grants	574,402,521	876,840,318	39,439,563	(837,400,755)
E. Balance inclusive of Grants				-
Discrepancy				-
F. Total Financing	5,730,818,336	7,735,047,804	4,412,505,924	(3,322,541,880)

2.4 Revenue Performance

110. The total Own source Revenue collection From July to December 2023 amounted to Ksh. 419,012,533 comprising of Ksh. 130,391,752 and Ksh. 288,620,781 from local revenue and Ministerial Appropriation in Aid (AIA) respectively; indicating a decline of 2.97 percent compared to the same period in 2022. The decline in local revenue was attributed to closure of sugarcane factories for maintenance which disrupted the collection of Cess, whereas the AIA collection was affected by delay in supplies of essential commodities to facilities due to untimely remittance of the NHIF Funds as illustrated by table 2.5 and 2.6 (details the revenue performance by sources).

111. Annual targeted Local revenue in the FY 2022/2023 was Kshs 700,000,000 and the Annual Actual collected for the same period was Kshs 379,219,866 resulting in an under collection of Kshs 320,780,134. Thus, 45% below target. Ministerial A-I-A amounted to Kshs 797,606,548 against a target of Kshs 698,524,891 and this was above target by Kshs 99,081,657 which represents (14 percent) above target. The cumulative collection was Kshs. 1,177,322,906 against a target of Ksh. 1,398,524,891, with total shortfalls recorded in revenues of Kshs 221,201,985 in the year.

Table 11: Actual and Medium-Term Revenue Projections

Actuals	Base Year	Projections
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FY	2020/21	2021/22	2022/23	2023/24 1st half	2024/25	2025/26	2026/27
Actual Receipts	(Kshs)	(Kshs)	(Kshs)		(Kshs)	(Kshs)	(Kshs)
Land rates	12,852,382	27,121,443	24,934,080	24,934,080	26,254,265	27,566,978	28,945,327
Single Business Permit	60,422,843	85,067,740	74,418,765	16,176,170	82,347,793	86,465,183	90,788,442
Cess	22,055,708	32,536,824	53,460,955	5,649,785	31,496,495	33,071,320	34,724,886
Markets and slaughter house fees	41,895,177	47,837,695	29,499,820	20,776,502	47,760,708	50,148,743	52,656,181
Bus Park and street Parking fees	62,726,933	57,963,585	70,343,018	37,101,460	56,110,263	58,915,776	61,861,565
Other Revenue sources	111,027,106	144,590,951	126,563,228	46,806,112	173,718,470	182,404,394	191,524,613
Total -Local Revenue	310,980,149	395,118,238	379,219,866	130,391,752	417,687,994	438,572,394	460,501,013
AIA	466,477,712	363,129,898	775,882,124	288,620,781	820,252,892	861,265,537	904,328,813
Grand Total	777,457,861	758,248,135	1,155,101,990	419,012,533	1,237,940,886	1,299,837,930	1,364,829,827

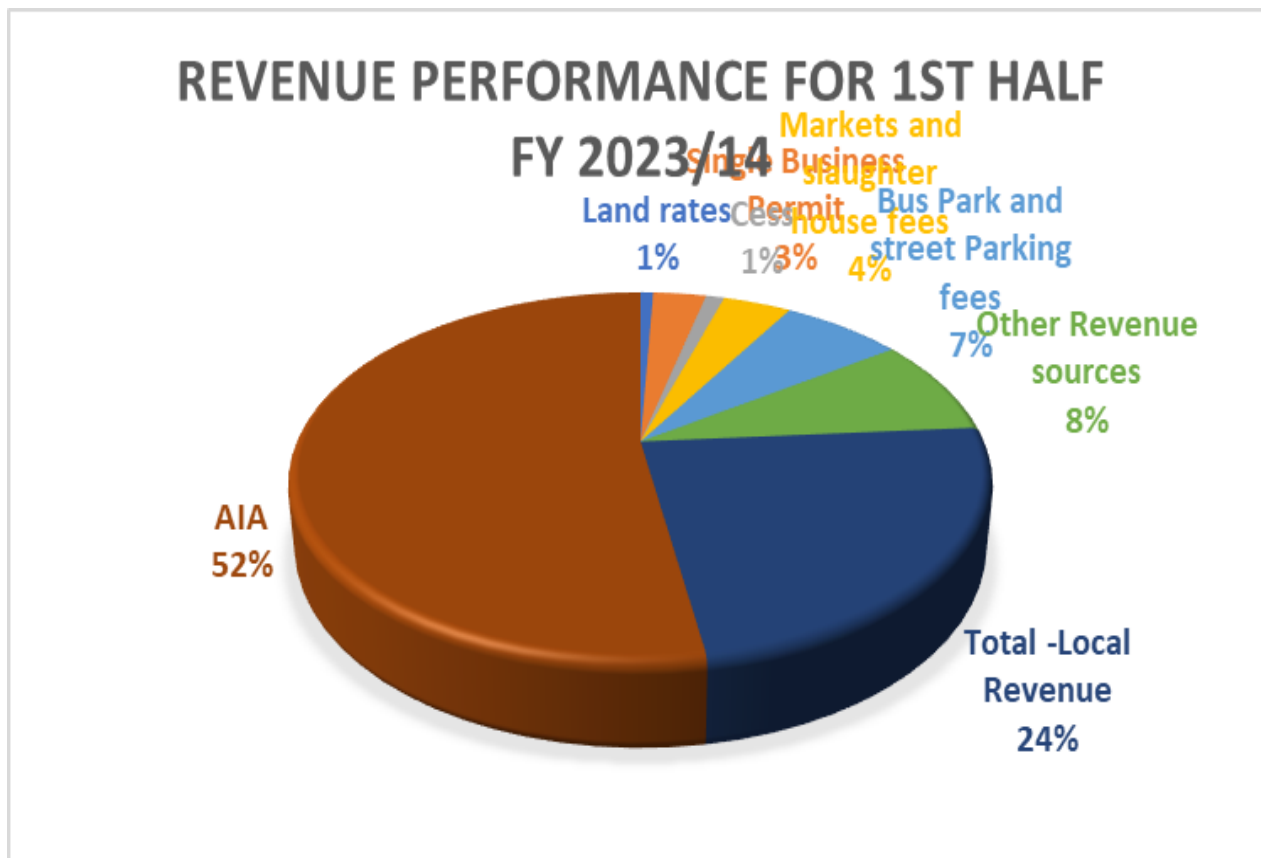
Source: County Treasury

Table 12: Cumulative revenue performance for 1st half FY 2023/24

Revenue Type	2023/24(as at 31st December) A	2022/23 (as at 31st December) B	2021/22 (as at 31st December) C	Variance (A-B)	Variance (A-C)
Local revenue	130,391,752	134,842,273	122,206,540	-4,450,521	8,185,212
AIA	288,620,781	297,000,539	305,720,060	-8,379,758	-17,099,279
Total	419,012,533	431,842,812	427,926,600	-12,830,279	-8,914,067

Source: County Treasury

Chart 1: Revenue Performance 2023/24 1st Half (KSHS)



Source: County Treasury

112. The under collection of revenue of 6.5% is attributed to disruption in global trade with increased fuel, fertilizer, food prices, inadequate market support infrastructure and incomplete enabling revenue administrative legislation. However, Revenue performance is anticipated to improve over the course of the fiscal year, mainly supported by the improved revenue administration by the County Treasury.

2.5 Expenditure Performance

113. Total expenditure for the period ending December 2023 amounted to Ksh 4.03 billion against a revised half year target of Ksh 7.52 billion, representing an under spending of Ksh 2.39 billion (31.7% deviation from the revised budget) as highlighted in table 13. The shortfall in spending was attributed to low own source revenue and late remittance of equitable share from the national government.

114. The recurrent expenditure was Kshs. 3.66 billion (including Kshs. 512.014 million spending by County Assembly) against a target of Kshs. 4.91 billion, representing an under-spending of Kshs. 1.25 billion representing 25.4 percent

underspending. The recurrent spending was below target mainly due poor collection of Own source revenue and late disbursement of equitable share by the National government. Equitable share received was less by kshs 1.56 billion.

115. Development expenditure amounted to Ksh 371.23 million against a revised target of Ksh 2.82 billion, translating to a shortfall of Ksh 2.44 billion. This was on account of low absorption of development projects funded by grants from development partners that was less by Ksh. 876.84 million and late disbursement of equitable share from the National Government. Both the National Government and Development partners grants are mostly disbursed to the county after closure of the Financial Year. Annex 4 highlights the sectors expenditure per programme the for the period ending December 2023.

Table 13: Expenditure performance for the period ending December 2023

MINISTRY/DEPARTMENT	ALLOCATION 2023/24			EXPENDITURE 2023/24		
	RECURRENT	DEVELOPMENT	TOTAL	TOTAL RECURRENT	DEVELOPMENT	TOTAL EXPENDITURE
Agriculture, livestock, fisheries and co-op development	376,799,932	967,204,745	1,344,004,677	138,625,974	62,695,690	201,321,664
Tourism and environment	373,476,842	212,399,464	585,876,307	131,880,746	11,756,279	143,637,025
Water and natural resource	61,605,249	209,642,145	271,247,394	24,046,892	40,776,578	64,823,470
Roads and Public works	113,463,594	1,128,278,320	1,241,741,914	48,245,365	80,394,277	128,639,642
Education	1,235,580,113	459,102,000	1,694,682,113	503,817,029	20,110,018	523,927,047
Health	3,632,696,235	471,032,651	4,103,728,886	1,124,404,172	21,319,804	1,145,723,976
Sanitation	2,017,430	15,358,366	17,375,796	-	-	-
Trade, energy and industrialization	55,931,358	807,343,241	863,274,599	23,712,757	46,005,515	69,718,272
Land, Urban and Physical Planning	47,096,564	48,960,108	96,056,672	15,140,167	6,880,000	22,020,167
Bungoma Municipality	43,099,914	242,675,248	285,775,162	8,975,549	-	8,975,549
Kimilili Municipality	44,855,505	191,846,979	236,702,484	9,175,051	20,754,740	29,929,791
Housing	29,811,174	206,500,100	236,311,274	7,649,142	-	7,649,142
Gender, Culture, Youth and Sports	110,599,541	130,355,588	240,955,129	45,904,483	35,798,705	81,703,188
County Assembly	1,132,238,230	136,737,650	1,268,975,880	512,014,998	24,746,860	536,761,858
Finance and Planning	1,174,255,850	336,594,760	1,510,850,610	556,638,099	-	556,638,099
County Public Service Board	48,352,554	14,500,000	62,852,554	14,847,065	-	14,847,065
Governor's D/Governor's office	445,731,698	-	445,731,698	229,993,503	-	229,993,503
	27,336,583	-	27,336,583	10,115,950	-	10,115,950

MINISTRY/DEPARTMENT	ALLOCATION 2023/24			EXPENDITURE 2023/24		
	RECURRENT	DEVELOPMENT	TOTAL	TOTAL RECURRENT	DEVELOPMENT	TOTAL EXPENDITURE
Public Administration	842,244,097	51,713,240	893,957,337	245,408,367	-	245,408,367
Sub County	6,000,000	-	6,000,000	3,612,769		3,612,769
County Secretary	23,865,720	12,792,823	36,658,543	8,518,344	-	8,518,344
TOTALS	9,827,058,184	5,643,037,428	15,470,095,611	3,662,726,422	371,238,466	4,033,964,888

Source: County treasury

116. Total expenditure in the FY 2022/23 amounted to Ksh 12.75 billion against a revised target of Ksh 14.84 billion, representing an under spending of Ksh 2.09 billion (14.08 % deviation from the revised budget) as indicated in table 14. The shortfall in spending was attributed to low own source revenue and late remittance of equitable share from the national government and low absorption of development projects funded by grants from development partners due to late disbursement of the funds to the county by the donors.

117. The recurrent expenditure was Kshs. 9.93 billion (including Kshs. 1.17 billion spending by County Assembly) against a target of Kshs. 10.37 billion, representing an under-spending of Kshs. 446.47 million. The recurrent spending was below target mainly due poor collection of Own source revenue and late disbursement of equitable share by the National government. Equitable share received was less by kshs 861 million.

118. Development expenditure amounted to Ksh 2.82 billion against a revised target of Ksh 4.45 billion, translating to a shortfall of Ksh 1.62 billion. This was on account of lower absorption of projects financed by grants that was less by Ksh. 950.13 million from the National Government and Development partners which are mostly disbursed to the county after closure of the Financial Year.

Table 14: County Expenditure FY 2022/23

MINISTRY/DEPARTMENT	ALLOCATION 2022/23			ACTUAL EXPENDITURE 2022/23		
	RECURRENT	DEVELOPMENT	TOTAL	TOTAL RECURRENT	DEVELOPMENT	TOTAL EXPENDITURE
Agriculture, livestock, fisheries and co-op development	452,353,687	779,785,147	1,232,138,834	432,462,788	770,036,212	1,202,499,000
Tourism and environment	295,041,980	141,885,107	436,927,087	293,755,406	18,345,385	312,100,791
Water and natural resource	83,308,234	231,455,987	314,764,221	78,899,919	227,011,063	305,910,982
Roads and Public works	170,701,922	966,656,933	1,137,358,855	169,717,456	869,160,607	1,038,878,063

Education	1,606,628,776	233,631,139	1,840,259,915	1,572,161,125	188,299,642	1,760,460,767
Health	3,433,189,445	168,665,103	3,601,854,548	3,203,633,854	165,719,280	3,369,353,134
Sanitation	1,715,044	23,311,814	25,026,858	1,352,886	6,777,266	8,130,152
Trade, energy and industrialization	64,762,186	224,111,671	288,873,857	61,310,196	75,469,481	136,779,677
Land, Urban and Physical Planning	66,424,611	57,707,653	124,132,264	56,523,340	15,821,324	72,344,664
Bungoma Municipality	35,988,591	316,837,089	352,825,680	33,940,702	2,339,915	36,280,617
Kimilili Municipality	37,715,833	568,200,948	605,916,781	36,522,084	1,194,559	37,716,643
Housing	35,039,574	173,055,072	208,094,646	34,595,802	38,179,164	72,774,966
Gender, Culture, Youth and Sports	142,142,657	200,208,504	342,351,161	139,867,616	144,558,160	284,425,776
County Assembly	1,187,560,394	106,793,185	1,294,353,579	1,176,738,008	68,711,338	1,245,449,346
Finance and Planning	1,486,716,446	155,867,884	1,642,584,330	1,420,911,540	153,131,111	1,574,042,651
County Public Service Board	54,046,205	10,000,000	64,046,205	48,132,805	3,346,658	51,479,463
Governor's	540,919,144	-	540,919,144	531,907,953	0	531,907,953
D/Governor's office	13,391,322	-	13,391,322	12,751,463	0	12,751,463
Public Administration	528,420,396	8,422,621	536,843,017	487,987,559	8,422,621	496,410,180
Sub County	10,971,617	-	10,971,617	8,978,245	0	8,978,245
County Secretary	131,817,115	79,287,580	211,104,695	130,230,004	63,996,757	194,226,761
TOTALS	10,378,855,179	4,445,883,438	14,824,738,616	9,932,380,751	2,820,520,543	12,752,901,294

Source: County treasury

2.6 Fiscal Policy

119. Going forward into the medium term, the County Government will continue with its revenue mobilization and expenditure prioritization policy geared towards economic transformation. This will support sustained, rapid, and inclusive economic growth, safeguard livelihoods and continue with the fiscal consolidation programme, thus creating a fiscal space for the implementation of the bottom-up economic transformation Agenda and other priority programmes in the medium term. This will curtail growth in public expenditures to ensure it attains its fiscal consolidation path over the medium term and strengthen management of public debt (pending Bills)

120. To achieve this target, the County Government will continue to restrict growth in recurrent spending and double its effort in own source resource mobilization. The Government has also been cutting down on non-priority

expenditures such as hospitality, training, travel and freezing of employment in non-priority sectors to manage the public wage bill. (Table 15)

Table 15: Fiscal Framework

ITEM	FY 2021/22	2022/23		2023/24		2024/25		2025/26		2026/27	
	Actual	Supp II	Actual	Approved Budget	CBROP 23	CFSP24	CBROP 24	CFSP 25	CBROP 25	CFSP26	CBROP 23
Total Expenditure and Net Lending	11,444,758,069	14,824,738,617	12,752,901,294	14,032,209,500	14,032,209,500	13,981,243,881	15,263,183,529	15,959,473,305	15,959,473,305	16,690,577,569	16,690,577,569
Total departmental Expenses	9,254,768,459	10,378,855,179	9,932,380,751	9,273,400,483	9,273,400,483	9,741,688,227	9,793,209,869	10,269,216,126	10,269,216,126	10,782,676,932	10,782,676,932
Departmental Recurrent	4,076,427,625	4,704,095,896	4,411,652,225	3,074,059,118	3,074,059,118	3,015,068,337	3,283,901,436	3,434,442,271	3,434,442,271	3,606,164,384	3,606,164,384
Personnel emoluments	5,178,340,834	5,674,759,283	5,520,728,526	6,199,341,365	6,199,341,365	6,726,619,890	6,509,308,433	6,834,773,855	6,834,773,855	7,176,512,548	7,176,512,548
Personnel as a% of total revenues	43	38	40	44	44	48.1	43	43	43	43	43
Development	2,189,989,610	4,445,883,438	2,820,520,543	4,758,809,017	4,758,809,017	4,239,555,654	5,469,973,659	5,690,257,179	5,690,257,179	5,907,900,637	5,907,900,637
Development as % of departmental Expenditures	19	30	22	34	34	30.3	36	36	36	35	35
County Allocations											
Equitable Share b/f	230,673,452	867,288,525	867,288,525	0	0						
Equitable Share	9,806,680,373	10,659,435,192	10,659,435,192	11,111,983,608	11,111,983,608	11,278,987,461	11,667,582,788	12,250,961,927	12,250,961,927	12,863,510,023	12,863,510,023
Retention b/f	8,769,449	293,425,903	284,656,453	-	-						
Conditional grants NG	375,468,531	113,228,200	113,228,200	255,000,000	255,000,000	802,786,204	697,186,204	697,186,204	697,186,204	697,186,204	697,186,204
Conditional grants Development partners	773,336,512	1,543,977,937	593,838,142	463,050,812	463,050,812	490,201,799	640,201,799	640,201,799	640,201,799	640,201,799	640,201,799
Funds	-	-	-	158,808,217	158,808,217	171,327,531	171,327,531	179,893,908	179,893,908	188,888,603	188,888,603
AIA	615,261,490	847,382,860	775,882,124	1,124,665,392	1,124,665,392	820,252,892	1,180,898,662	1,239,943,595	1,239,943,595	1,301,940,775	1,301,940,775

ITEM	FY 2021/22	2022/23		2023/24		2024/25		2025/26		2026/27	
	Actual	Supp II	Actual	Approved Budget	CBROP 23	CFSP24	CBROP 24	CFSP 25	CBROP 25	CFSP26	CBROP 23
Local revenue	368,035,218	500,000,000	379,716,358	918,701,471	918,701,471	417,687,994	905,986,545	951,285,872	951,285,872	998,850,165	998,850,165
Total Revenue	12,178,225,025	14,824,738,617	13,674,044,994	14,032,209,500	14,032,209,500	13,981,243,881	15,263,183,529	15,959,473,305	15,959,473,305	16,690,577,569	16,690,577,569

Domestic Revenue Mobilization

121. On tax administration, the revenue directorate will implement among others, the following measures:

1. **Update and strengthen the policy and legal framework for county revenue administration and collection.** The County will continue to implement measures to establish a comprehensive policy and legal framework within which the revenue system should operate. Some of the initial actions include ensuring that it has a clear basis for raising revenue by developing revenue bills that are currently in draft form or missing, including entertainment tax legislation. In addition, we implore on the County Assembly of Bungoma to expedite enactment of county revenue Bills before them including the Bungoma and Kimilili Municipality Valuation and Rating Bills.
2. **Enhance compliance and enforcement mechanism.** The county will implement a mix of approaches to enhance revenue compliance levels as highlighted herein:
 - a) In order to deter resistance by taxpayers, the county will first focus on improving service delivery, before any consideration of increasing or revising tax rates, fees and charges as this will incentivize taxpayers to comply. This will also build trust and credibility from the perspective of taxpayers.
 - b) The county will promote transparency on revenue collections, overall revenue performance and share how the public is going to benefit through various engagements.
 - c) We shall implement administrative reforms and training in line with improved customer relations by tax collectors.
 - d) The county will establish and institutionalize feedback mechanisms to enable regular collection of views from taxpayers to gauge satisfaction levels and provide convenient platforms for

feedback such as suggestion boxes at market centres, bus/matatu terminus or other appropriate social media platforms.

- e) The county will schedule and run public education and awareness on revenue structure and design, amount of fees required, procedure, and where to pay as important information to be shared with taxpayers for improved compliance.
- f) The county will implement best practices from Kenya Revenue Authority (KRA) on taxpayers' campaigns and explore partnerships with business or residents' associations for a sound structured framework for engagement.
- g) The county shall strengthen administration capacity to undertake enforcement and at the same time enhance functionality of revenue and debt collection units.

3. Strengthen public participation in revenue matters; The county shall proactively engage more with taxpayers in all revenue matters, including legislations through better communication and publicity of all important documents in advance of meetings. This will be attained through simplification of tax legislations and requirements as well as enhancing overall revenue transparency to build our credibility amongst taxpayers.

4. Partnerships. The county will explore partnerships for better engagement with taxpayers given that we do not have the capacity to do some things. For example, most public service vehicles and motorbike riders are members or organized groups or SACCOS, which registered by NTSA, or other relevant National Government Agencies. We need partnerships with these entities for better engagement with taxpayers. It is also important to note that these bodies know how to engage their members and thus serve as useful mouthpieces and information dissemination platforms.

5. Enhance automation in revenue collection. The County will focus on progressively ensuring our comprehensive revenue automation programme progresses steadily and is integrated with other service providers. This is key to facilitate monitoring and computation of revenue collection on a daily basis. This will also address rent seeking behavior, since with database of all businesses and their location, we shall be able to send tax collectors to specific businesses. We shall invest in continuous gathering and maintenance of accurate database of revenue sources and customers and enhance our capabilities to establish revenue potential while at the same time using the information for

purposes of timely issuance of bills and demand notices once defaulters are identified.

6. Strengthen revenue administrative capacity. In the past few years, our staff have lagged in terms of refresher and appropriate trainings to undertake revenue administration and collection. As a result, we have provided funds in the Supplementary budget for FY 2022/23 to initiate regular training for staff in revenue administration as well as deploy qualified staff to cover all revenue streams. For example, training on revenue forecasting capacity is important and we shall consider collaboration with KRA and Treasury to learn how national revenue projection is done.

7. Corruption and collusion by revenue collectors is a rampant challenge, which we shall handle by restructuring revenue management model down to Municipalities, the Sub County and ward levels as well as adoption of rotation approach for revenue collectors to dismantle cartels.

8. The County Treasury shall continue to engage with the County Assembly to obtain legislative and policy authority to pursue other innovative and business friendly measures to improve our own source revenues, whilst also enhancing opportunities for our people and businesses to explore, invest and grow together as one harmonious entity.

122. On the tax policy, the government will develop the Medium-Term revenue strategy and enforce the relevant laws that are already in place as well fast tracked the completion and approval of the other reliant laws listed below for use.

Table 16: Legislations

No.	Legislation	Responsible Department	Status
1.	Bungoma County Trade Licensing Act 2017	Trade, Energy and Industrialization	Approved and in force
2.	Bungoma County Agricultural Produce Cess Act, 2017	Agriculture	Approved and in force
3.	Bungoma County Parking Management Act, 2017	Public Works	Approved and in force
4.	Bungoma County Public Markets Act, 2019	Trade, Energy and Industrialization	Approved and in force
5.	Bungoma County Revenue Administration and Management Act, 2019	Finance and Economic Planning	Approved and in force
6.	Bungoma County Alcoholic	Gender	Approved and in

	Drinks Control Act, 2015		force
7.	Bungoma County Property Hire and Lease Act, 2017	Youth Gender and Sports	Approved and in force

Table 17: Enacted Bills awaiting gazettelement.

No.	Legislation	Responsible Dept	Status
1.	Bungoma County Revenue Administration and Management Amendment Bill, 2023	Finance and Economic Planning	Enacted, awaiting gazettelement
2.	Bungoma County Public Entertainment and Amenities Bill, 2023	Gender, Youths, Sports and Culture	Enacted, awaiting gazettelement
3.	Bungoma County Weights and Measures Bill, 2023	Trade, Energy and Industrialization	Enacted, awaiting gazettelement
4.	Bungoma County Inspectorate, Compliance and Enforcement Bill, 2023	Public Administration	Enacted, awaiting gazettelement
5.	Bungoma County Outdoor Advertisement and Signage Bill, 2023	Lands, Urban and Physical Planning	Enacted, awaiting gazettelement
6.	Bungoma County Public Markets Amendment Bill, 2023	Trade, Energy and Industrialization	Enacted, awaiting gazettelement

Table 18: Legislations at drafting stage

No.	Legislation	Responsible Dept	Status
1.	Bungoma County Fire and Disaster Management Bill	Roads and Public Works	Draft
2.	Bungoma County Housing Policy	Housing	Draft
3.	Bungoma County Property Development and Control Bill	Lands and Physical Planning	Draft
4.	Bungoma County Alcoholic Drinks Control Regulations	Gender, Youths, Sports and Culture	Draft
5.	Bungoma County Rating Bill, 2023	Lands and Physical Planning	Draft
6.	Bungoma County Valuation Roll for Kimilili, Webuye and Bungoma	Lands and Physical Planning	Draft
7.	Bungoma County Physical and Land use Planning Bill, 2023	Lands, Urban and Physical Planning	Draft
8.	Bungoma County Animal Control and Welfare Bill, 2023	Agriculture, Livestock	Draft
9.	Bungoma County Public Health and Sanitation Bill, 2023	Health	Draft

123. The County Tax administration Policy Framework will enhance administrative efficiency of the tax system, provide consistency and certainty in tax legislations and management of tax expenditure. On the other side, the Medium-Term Revenue Strategy will provide a comprehensive approach of undertaking effective tax system reforms for boosting tax revenues and improving the tax system over the medium term.
124. The County Service Delivery Charter will enhance efficiency in identification and implementation of priority social and investment projects. This will consider the County's efforts to increase efficiency, effectiveness, transparency, and accountability of public spending and ensure value for money by: eliminating non priority expenditures; reducing tax exemptions; scaling up the use of Public Private Partnerships financing for commercially viable projects; and rolling out an end-to-end procurement system.
125. The implementation of the programmes will streamline the initiation, execution, and delivery of Services. It will also curtail runaway projects costs, eliminate duplication, and improve working synergy among implementation actors for timely delivery of development projects.

Expenditure Reforms

126. The Government will sustain efforts to improve efficiency in public spending and ensure value for money by i) eliminating nonpriority expenditures; ii) Timely preparation of BQs for projects iii) Ensuring all procurement undertakings are fully funded iv) Ensuring all imprest payment are channeled to the imprest account for proper management. V) Constituting a procurement monitoring team that will ensure project closure is done as required to avoid stalled projects. Vi) The county treasury project payment verification team will be enhanced to ensure only valid payments are cleared.
127. In order to increase efficiency and effectiveness of public spending, the County Government will enforce adherence to the Public Investment Management Regulations 2022 that aims to streamline initiation, execution and delivery of public investment projects. The Departments shall be required to complete ongoing projects before commencing new projects in order to reduce the Government's exposure on stalled projects. Additionally, all PIM approved projects shall be required to factor environmental and climate related risks including carbon emission and disaster risk management as part of project appraisal.

Deficit Financing Policy

128. Commitment to fiscal consolidation with a view to reducing fiscal deficits remains important to Government in restraining accumulation of pending Bills. The County Government will source funds from the official sector (Multilateral and Bilateral) and commercial creditors. The key external official multilateral sources in the past for the National Government have been World Bank, International Monetary Fund (IMF) and African Development Bank, through the concessional windows of International Development Association (IDA) and African Development Fund (ADF). Other multilateral and bilateral Paris and non-Paris Club creditors have also contributed to GOK's external financing. These are potential financiers of development projects in Bungoma County.
129. Borrowing will be limited to financing of the budget gap for the various initiatives undertaken by the County in efforts to diversify and stimulate the economy. During this 3-year period of the MTDS, the County does not project to undertake any external borrowing under commercial terms but only on concessional terms. On other financing options as explored in this MTDS it includes 'existing' sources and also 'potential' sources that the County can consider seeking financing from.
130. Domestic Sources. Kenya's domestic debt market is growing to be vibrant. The National Government is keen on debt market development as one of its key priority objectives. Increased reliance on domestic debt helps mitigate government exposure to foreign currency risk. The domestic debt market is dominated by commercial banks as the main investors for government securities. Non-banks comprise of pension funds, insurance companies, building societies, financial institutions, and parastatals. These are potential sources of funding of Bungoma County.
131. Inspired by a pilot Public-Private Partnership program implemented in Makueni County between 2018 and 2021, Bungoma County and Amref started conversations around cooperation between Amref and the County. Private participation in public primary care is an innovative, efficient, and effective way of improving PHC.
132. Bungoma County and Amref have partnered to develop a program focused on strengthening Primary Health Care (PHC). To this end, Bungoma County Government and Amref have entered into a Memorandum of Intent in July 2023 signed by H.E the Governor Ken Lusaka. As agreed in this MoI, both Amref and Bungoma County are sharing the cost of the co-creation process, and the County has established a Technical Committee to work with Amref.

Economic Outlook

133. The economy is projected to remain strong and resilient in 2023, 2024 and over the medium term supported by the continued robust growth of the services sectors, the rebound in agriculture, and the ongoing implementation of measures to boost economic activity in priority sectors by the Government. As such, the economy is expected to remain strong and expand by 5.5 percent in both 2023 and 2024 (5.5 percent in FY 2023/24 and 5.4 percent in FY 2024/25) (Table 2.6 and Annex Table 1).
134. From the **supply** side, this growth will be driven by a strong recovery in the agriculture sector supported by the anticipated adequate rainfall in most parts of the country and a decline in global commodity prices that will reduce the cost of production. Additionally, Government intervention measures aimed at lowering the cost of production such as the ongoing fertilizer and seed subsidy program and provision of adequate affordable working capital to farmers will support growth of the sector.
135. The industry sector will be driven mainly by increased activities in manufacturing and construction subsectors. Manufacturing subsector will be supported by improved availability of raw materials following the recovery in agriculture production and a decline in global commodity prices which will support food processing. Construction subsector will be driven by sustained investment in the Affordable Housing programme, PPP infrastructure projects and the ongoing work on building and maintaining public infrastructure. Electricity and water supply subsector is expected to remain vibrant due to the anticipated increase in demand as the industrial and residential consumption grows.
136. Services sector will be supported by resilient activities in accommodation and restaurant, financial and insurance, information and communication, wholesale and retail trade and transport and storage, among others. Accommodation and restaurant subsector will be supported by the continued increase in tourists' arrivals as international travels recovers following the global economic slowdown and Government's effort to revamp the sector, through promotion of international conference, cultural festivals and promoting wildlife safaris.
137. Transport and Storage subsector will be supported by improvement of critical national and regional trunk roads that have the highest economic impact and adoption of electric vehicles which signals new era of mobility. Activities in

information and communication subsector will be supported by laying of additional National Fiber Optic network which will enable the Country to achieve the required national bandwidth to expedite the deployment and development of rural telecommunication services.

138. On the **demand** side, growth will be driven by an improvement in aggregate demand. Aggregate demand will be supported by household private consumption and robust private sector investments coupled with Government investments as the public sector consolidates. This growth will also be supported by improvement in the external account supported by strong export growth and resilient remittances.

139. Consumption will mainly be driven by strong Private consumption which is expected to increase to 79.3 percent of GDP in 2024 from 78.3 percent of GDP in 2023. The easing of inflationary pressures will result in strong household disposable income, which will in turn support household consumption. Government consumption is projected to decline in 2023 and 2024 in line with the fiscal consolidation program.

140. Aggregate investment is projected to remain stable at 19.3 percent of GDP in 2023 and 19.2 percent of GDP in 2024 mainly supported by the private sector. Investment will benefit from focus on public-private-partnership (PPP) projects and improvements in the Foreign Exchange market conditions. Additionally, private investments will be supported by stable macroeconomic conditions coupled with the ongoing fiscal consolidation which will provide the needed confidence for investors. Interventions by the Government through the Hustlers' Fund will strengthen MSMEs thereby correcting market failures for the vast majority of Kenya's at the bottom of the pyramid. This will strengthen the private sector led growth opportunities.

141. Growth over the medium term will also be driven by sustained Government investments in the Affordable Housing programme, PPP infrastructure projects and the ongoing work on building and maintaining public infrastructure. The development spending in the budget will be above 5.0 percent of GDP so as not to impact on growth momentum. The spending supports investments in key projects under the Bottom-Up Economic Transformation Agenda (BETA). Particularly, investments in the nine priority value chains (Leather, Cotton, Dairy, Edible Oils, Tea, Rice, Blue economy, Natural Resources (including Minerals and Forestry), and Building Materials).

142. The current account deficit is projected to improve to 4.4 percent of GDP in 2023 and 4.0 percent of GDP in 2024 compared to 5.1 percent of GDP in 2022. The expected narrowing of the current account deficit is driven by a decline in imports amid lower oil prices, exchange rate adjustment, and further rationalization of capital spending. Additionally, the Current account balance will be supported by continued strong remittance inflows.
143. Kenya's exports of goods and services is expected to continue strengthening supported by receipts from tourism, and an increase in receipts from tea and manufactured exports. The strengthening of the dollar against the Shilling is also expected to support export receipts. The expected recovery of Kenya's trading partners and the implementation of Africa Continental Free Trade Area (AfCFTA) will enhance demand for exports of Kenyan manufactured products. Additionally, the implementation of crops and livestock value chains, specifically, exports of tea, coffee, vegetables, and fresh horticultural produce, among others will support growth in export receipts.
144. In the Balance of Payments Statement, external financing needs will be met mainly by equity inflows and foreign direct investment given the conducive business climate that Government has created particularly the fiscal policy predictability.

Monetary Policy Management

145. CBK will continue improving monetary policy formulation and implementation in Kenya including refining macroeconomic modelling and forecasting frameworks, fine tuning of monetary policy operations around the CBR and improving the communication of monetary policy decisions to make them more effective.

Risks to the Economic Outlook

146. There are downside risks emanating from domestic as well as external sources. On the domestic front, risks relate to unpredictable weather conditions due to the impact of climate change which could adversely affect agricultural production and result to domestic inflationary pressures and food insecurity. Additionally, tight fiscal space due to the impact of the multiple shocks that have

affected the global and the domestic economy might lead to tight liquidity conditions for financing the budget.

147. On the external front, uncertainties in the global economic outlook stemming from the escalating geopolitical fragmentations could result in higher commodity prices which poses a risk to domestic inflation outcomes leading to further tightening of financial conditions. Additionally, weaker global demand due to the slowdown the global economic recovery could adversely affect Kenya's exports, foreign direct investments and remittances. Continued strengthening of US dollar against other global currencies arising from aggressive monetary policy tightening present significant risks to financial flows and puts pressures on the exchange rate with implication to growth and inflation.
148. The upside risk to the domestic economy relate to early easing of global financing conditions and lower international fuel and food prices, which would strengthen Kenya's external balances. Faster than projected rebound in economic activities that would result in higher Government revenues providing fiscal space that would support fiscal consolidation.
149. The Kenyan Government continues to monitor the domestic and external environment and will take appropriate policy measures to safeguard the economy against the adverse effects of the risks if they were to materialize.

III. BUDGET FOR FY 2024/25 AND THE MEDIUM TERM

3.1 Fiscal Framework Summary for FY 2024/25 and the medium-term budget

150. The FY 2024/25 and the medium-term budget is based on the Government’s policy priorities and macroeconomic policy framework set out in Chapter I and Chapter II. To support the Bottom - Up Economic Transformation Agenda and County Government Agenda on quality health and Education for productivity. The Government will continue with the growth fiscal consolidation plan by containing expenditures and enhancing mobilization of revenues to slow down growth in pending bills without compromising service delivery.

Revenue Projections

151. In the FY 2024/25, the County total resource envelope including Appropriation-in-Aid (A.i.A) is estimated at Kshs. 14.35 billion Showing a decrease from the projected Kshs. 15.45 billion in the FY 2023/24 revised First Supplementary Budget Estimates. The own source Revenue performance will be underpinned by the ongoing reforms in tax policy and revenue administration measures geared towards expanding the tax base and improving tax compliance. The local revenue will amount to Kshs. 417.68 million and Appropriation in Aid of Kshs 820.25Million in FY 2024/25 which is a decrease from the projected Kshs. 918.70 and Kshs. 1.12 billion in FY 2023/24 respectively.

152. The total county resource envelope indicates a decrease of Kshs. 1.47 translating to 9.5 percent decrease and an indicative increment of Kshs. 167.003 million on the county’s equitable share. The resource envelope decline has been occasioned by a decline in grants allocation from the development partners for NARIGP programme of Kshs. 150M whose contract period is ending in March 2024, the own source revenue decrease by Kshs. 488M and Kshs. 360M for local Revenue and AIA respectively as per the county assembly recommendations captured in the ADP 2023/24 and CBROP 2023 as well as the CRA recommendations that indicated the county own source revenue potential of Kshs. 1.4 billion.

153. The County has committed to achieve its estimated local revenue targets by enforcing its revenue enhancement measures and securing Health Management System as well as migrating to the IFMIS platform to avoid revenue leakages and increase efficiency.

Table 19: Revenue Projections FY 2024/25

No	Revenue Stream	Proposed 2024/25	Amendments	CFSP 2024
1	Total Equitable share	11,667,582,788	- 388,595,327	11,278,987,461
	Exchequer	11,667,582,788	- 388,595,327	11,278,987,461
2	Local generated Revenue	905,986,544	- 488,298,550	417,687,994
	Land Rates	49,875,520	- 23,621,255	26,254,265
	Alcoholic Drinks Licenses	10,074,889	- 4,771,510	5,303,379
	Single Business Permits	156,437,022	- 74,089,229	82,347,793
	Application Fees	10,422,436	- 4,936,109	5,486,327
	Renewal fees	15,074,865	- 7,139,519	7,935,346
	Conservancy Fees	26,309,331	- 12,460,209	13,849,122
	Fire Fighting	42,546,108	- 20,150,015	22,396,093
	Advertisement Fees	45,116,130	- 21,367,188	23,748,942
	Food Hygiene Licenses	8,713,270	- 4,126,641	4,586,629
	Hire of Machinery	8,382,701	- 3,970,082	4,412,619
	Car Parking Fees	19,035,316	- 9,015,205	10,020,111
	Bodaboda Parking Fees	10,207,874	- 4,834,492	5,373,382
	House Rent	21,375,636	- 10,123,591	11,252,045
	Plan Approval	23,489,140	- 11,124,555	12,364,585
	Inspection Fee	5,094,861	- 2,412,948	2,681,913
	Ground Fees	6,550,339	- 3,102,268	3,448,071
	Market Fees	80,703,741	- 38,221,630	42,482,111
	Enclosed Bus Park Fee	77,350,103	- 36,633,333	40,716,770
	Slaughterhouse Fees	7,268,345	- 3,442,319	3,826,026
	Cess	59,834,243	- 28,337,748	31,496,495
	Market Stalls Rent	2,759,466	- 1,306,895	1,452,571
	Stock Sales	15,377,302	- 7,282,755	8,094,547
	Penalties	7,132,860	- 3,378,152	3,754,708
	Consent to charge	341,337	- 161,659	179,678
	Survey fees	953,808	- 451,727	502,081
	Audit fees	1,256,598	- 595,130	661,468
	Payrol product	333,291	- 157,848	175,443
	Fisheries	13,867,859	- 6,567,876	7,299,983
	30% ATC Mabanga	1,144,709	- 542,139	602,570
	Salary Recovery	4,293,387	- 2,033,366	2,260,021
	Occupation Certificate	891,608	- 422,269	469,339
	Weights and Measures	1,071,245	- 507,346	563,899

No	Revenue Stream	Proposed 2024/25	Amendments	CFSP 2024
	Imprest recovery	1,188,810	- 563,025	625,785
	Physical Planning fees	408,158	- 193,305	214,853
	Change of User fees	117,692	- 55,739	61,953
	SALE OF FERTILIZER	112,500,000	- 112,500,000	-
	consolidated AIA	58,486,544	- 27,699,472	30,787,072
3	Aids in Appropriation	1,180,898,662	- 360,645,770	820,252,892
	Health and Sanitation.	1,180,898,662	- 360,645,770	820,252,892
4	Conditional grants -Development Partners	674,701,799	571,822,181	1,246,523,980
	Universal Health care Project	-		-
	Danida	16,227,750	- 2,529,000	13,698,750
	ASDSP II	593,849	- 593,849	-
	Nagrip	150,000,000	- 150,000,000	-
	Agricultural Value Chain Development Project (NAVCDP)	250,000,000	- 98,484,848	151,515,152
	Livestock Value Chain Support Programme	35,809,200	- 35,809,200	-
	UNICEF	1,571,000		1,571,000
	Urban Support programme development	-		-
	FLLOCA - Water	11,000,000		11,000,000
	Climate change grant	125,000,000	28,488,888	153,488,888
	Urban Support programme Recurrent	-	35,000,000	35,000,000
	KDSP II		37,500,000	37,500,000
	KOICA II		500,000,000	500,000,000
	UNFPA		7,400,000	7,400,000
	Kenya Livestock Commercialization Project (KELCOP)	34,500,000	3,450,000	37,950,000
	III) KISP II (Kenya Informal Settlement Improvement Project)	50,000,000	247,400,190	297,400,190
5	Conditional grants -National Government	662,686,204	- 243,393,313	419,292,891
	SHIF Reimbursement	-	105,600,000	105,600,000
	Community Health Promoters		84,137,892	84,137,892
	Leasing of medical equipment	124,723,404	- 124,723,404	-
	Provision of fertilizer subsidy Programme	242,962,800	- 242,962,800	-
	Aggregated Industrial Park Grant	250,000,000	- 250,000,000	-

No	Revenue Stream	Proposed 2024/25	Amendments	CFSP 2024
	Fuel Levy		184,554,999	184,554,999
	REREC	45,000,000		45,000,000
	FUNDS	171,327,531	-	171,327,531
	Trade loan	121,463,930		121,463,930
	Women Fund	15,441,660		15,441,660
	Disability	9,437,615		9,437,615
	Youth Fund	24,984,326		24,984,326
	Total	15,263,183,528	- 909,110,779	14,354,072,749

Source: county Treasury

Expenditure Projections

154. Overall expenditure for FY 2024/25 is projected at Kshs 14.35 billion compared to the approved estimates of Kshs 14.032 billion for FY 2023/24. These expenditures comprise of recurrent of Kshs 10.04 billion (70 percent of the total Budget) and development of Kshs 4.30 billion (30 percent of the total Budget).

155. The actual expenditure for the FY 2022/23 revised budget was Kshs 12.75 billion (86.01 percent of the total Budget) These expenditures comprise of recurrent of Kshs 9.93 (77.9 percent of the total Budget) and development of Kshs 2.07 billion (19.9 percent of the total development Budget) The budget was not fully implemented due to the own source revenue shortfalls, delayed exchequer releases to the county from the National Government and non-remittance of grants from National Government and development partners.

Deficit Financing

156. Based on the resource requirements as per the Annual development Plan 2024/25 which is Kshs. 35.4 billion and the county resource envelope is estimated at Kshs.14.3 billion, creating a fiscal deficit (including grants) of Kshs 21.1 billion in the FY

2024/25. This deficit will be financed by a combination of approaches, including making official request to national government for specific support, proposals to Development partners, ramping up local revenue collection, especially AIA and borrowing from the market at negotiated rates subject to the provisions of the County Medium Term Debt Management Paper 2024/25 – 2026/27. The County treasury has a directorate for revenue Mobilisation whose mandate is:

- a) Ensure that funds flow for devolved functions is in conformity with the Constitution and attendant regulations of the PFMA Act.
- b) Ensure alignment of County external resources to CIDPs and County priorities.
- c) Consolidate and offer a collective county voice which informs effective design and implementation of programmes supported by external resources.
- d) Advocate for direct funding to county for development programmes by development partners.
- e) Increasing linkages between County Government and funding/investment opportunities.
- f) Participate in Resource Mobilization Intergovernmental Forums and sector working groups.
- g) Represent County Government in national, regional, and international dialogue/learning on effective foreign aid/investment.

3.2 FY 2024/25 and Medium-Term Budget Priorities

157. The FY 2024/25 is the second year of CIDP III (2023-27). The achievements of the CIDP II has been used as building blocks as the county transits to CIDP III over the medium term. The FY 2024/25 and the Medium-Term Budget framework builds up on the Government's efforts to stimulate and sustain economic activity, mitigate the adverse impact of COVID-19 pandemic on the economy and re-position the economy on a sustainable and inclusive growth trajectory. This will be achieved through implementation of programmes supporting economic recovery and additional priority programs of the Government. The county government will leverage on the National Government agenda that is geared towards economic turn around and inclusive growth which aims to increase investments in Micro, Small and Medium Enterprise (MSMEs), Housing and settlement, health Care, Digital Superhighway and creative industry. The implementation of these intervention is expected to stimulate economic recovery to 6.1% growth in 2023 from the estimated 5.5 % in 2022.

158. In this regard, public spending will be directed towards the most critical needs of the county with the aim of achieving quality outputs and outcomes with optimum utilization of resources. Further, the county will ensure CDAs' requests for resources consider the resource constraints considering the fiscal consolidation policy considering:

- Responsible management of public resources.
- Building a resilient, more productive, and competitive county economy.
- Delivering better public services within a tight fiscal environment, and
- The need to deepen governance, anti-corruption, and public financial management reforms to guarantee transparency, accountability, and efficiency in public spending.
- The need to allocate resources based on peoples felt needs and the impact they promise to deliver.
- The need to focus on affordability, strict prioritization, and sustainability of interventions.

Flagship Projects

159. In the medium term, the County continues direct resources towards the completion of its strategic development agenda. This will be done through partnerships with National Government and development partners. The priority projects include; completion and equipping of the 300 and 100 bed capacity maternal/child blocks at Bungoma County Referral Hospital and Sirisia Sub County Hospital respectively; Expansion and Modernizing of Masinde Muliro Stadium; Equipping of the County Dairy Processor at

Webuye; Completion of Brigadier- Misikhu Road and dualling of 6.5Km of the high traffic section of Mumias- Bungoma Road (C-33) from Kanduyi Junction to Sang’alo Junction, issuance of planting and top dressing certified fertilizer, seeds and crop insurance to at least 750 beneficiaries per ward, street lighting, trade loans, youth, women and disability funds among others.

160. To avoid incurring rental costs and remain compliant to Commission of Revenue Allocation and Salary and Remuneration Commission circulars on housing benefits for Governors, Deputy Governors, County Assembly Speakers and construction of new Executive and County Assemblies offices, we have initiated construction of Governors’ and Deputy Governor’s residences as well as county office block that accommodate all 10 departments which we expect to complete in two years. Table 19 provides details of the county strategic development projects and the proposed funding in phases.

Table 20: Flagship and other projects funding projections

Name of the project	Original cost	Total payment	2023/24 allocation	2024/25 allocation	Balance
Gender Youth and Sports					
Masinde Muliro Stadium	679,386,387	650,000,000	26,000,000	3,386,387	0
High Altitude	76,000,000	45,000,000	19,000,000	12,000,000	0
Totals	755,386,387	695,000,000	45,000,000	15,386,387	0
County Public Service Board					
construction of office block	60,000,000	0	14,500,000	21,433,032	24,066,968
Lands, Urban and Physical Planning					
Construction of office block	498,880,128	-	98,500,000	105,108,700	295,271,428
Proposed construction of governor's residence	40,120,900	-	10,000,000	30,120,900	0
Proposed construction of deputy governor's residence	35,980,200	-	15,000,000	20,980,200	0
Total	574,981,228	0	123,500,000	156,209,800	295,271,428
Tourism, Environment, Forestry and Climate Change					
Construction of perimeter fence and office at Bungoma dumpsite phase II	31,016,521	11,217,950	7,399,464	9,792,385	2,606,722
Total	31,016,521	11,217,950	7,399,464	9,792,385	2,606,722
Water and Natural Resources					
Rehabilitation and extension of Chesikaki -Sirisia-Bumula Water Project Phase 1	33,391,751	23,831,829	0	9,559,922	0
Kaberwa-Kapsowony-Chesamisi-Maeni-Kamukywa Water Project Phase 1	35,057,364	11,639,962	0	12,637,591	0
Total	68,449,115	35,471,791	0	22,197,513	0
Bungoma Municipality					
Construction of phase 2 of modern market stalls and bus-park at Kanduyi	199,219,003.00	0.00	58,200,000	70,000,000	71,019,003.00
Health and Sanitation					
Construction of 300 bed Maternal and Child Health Ward at Bungoma County	299,665,437	256,000,000	35,000,000	0	8,665,437

Name of the project	Original cost	Total payment	2023/24 allocation	2024/25 allocation	Balance
Referral Hospital					
Construction of Maternal and Child Health Ward at Sirisia Sub County Hospital	80,854,204	59,408,844	20,000,000	0	1,445,360
Construction of a Maternity Ward at Sinoko Hospital	5,000,000	0	0	0	
TOTAL	385,519,641	315,408,844	55,000,000	0	10,110,797
Roads and Public Works					
Construction of Kanduyi - Sang'alo Junction to dual carriage Road (C33)	1,573,728,180	1,135,489,560	150,000,000	190,521,995	97,716,625
Upgrading of Misikhu Brigidia road	1,115,939,198	597,179,324	195,000,000	210,637,020	113,122,854
Upgrading of A1(Salmond view -River Khalaba Road)	179,874,840	-	36,892,792	60,000,000	82,982,048
Total	2,869,542,218	1,732,668,884	381,892,792	461,159,015	293,821,527
Trade Energy and Industrialization					
Construction of Modern Market in Kamukuywa	272,672,926.88	0	72,000,000	50,000,000	150,672,926.88
Grand Total	5,216,787,039	2,789,767,469	757,492,256	806,178,132	847,569,371

Source: County Treasury

161. Following the Commission of Revenue Allocation's advisory that the exemptions from the ceilings for Housing benefits for Governors, Deputy Governors, County Assembly Speakers residence and Executive office block can only be provided by the Senate on a case-by-case basis with recommendations the Ministry of Transport, Infrastructure, Housing, Urban Development and Public Works - State Department of Public Works, the County Government of Bungoma wrote to the Chief Architect seeking for an extension period for construction of Governor/Deputy Governor's residence and a review of the cost of construction of the residences from Kshs. 80,000,000, Kshs. 40,000,000 and Kshs. 500,000,000 to Kshs 171,442,866, Kshs.96,555,874 and Kshs. 735,452,599 respectively. The letter Ref: CG/BGM/GVN/GEN/VOL/1(141) dated 20th February 2023 was received by the Ministry on 21st February 2023 and the county was looking forward to positive response from the Senate to enable it to implement the projects as per the costs and BQ standards submitted. The County has not received any response from the Ministry of Transport, Infrastructure, Housing, Urban Development and Public Works.

162. Analysis of table 8 shows that the County does not have sufficient fiscal space to implement all the flagship projects at a go. The preferred approach which is more sustainable is to identify one or two high impact priorities and provide sufficient resources to see them through within two financial years, with the rest being phased accordingly.

3.3 Budgetary allocation for FY 2024/25 and the Medium Term

163. The total budget for FY 2024/25 is projected at Ksh 14.3 billion. The allocation to the two arms of the County Government is summarized in Table 7. The CFSP 2024 has provided for the County Assembly Expenditure Ceilings at Kshs. 1.16 billion which is higher than the Commissions’ recommendation to the Senate of Kshs. 1.073 billion which may be approved with or without amendments. The county treasury allocated a total of Kshs. 86.86 million on non-ceiling programmes in the County Assembly i.e MCAs car reimbursement and Maintenance costs, staff Mortgage and construction of office Chambers.

Table 21: Summary Budget Allocations for the FY2023/24 – 2026/27

Details	Financial Years			
	Approved Original Budget	CFSP Projections		
	2023/24	2024/25	2025/26	2026/27
County Executive (Governor)	499,905,378	578,234,882	607,146,626	637,503,957
County CDAs	11,391,293,609	12,615,829,407	13,246,620,877	13,908,951,921
County Assembly	1,051,958,943	1,160,008,462	1,218,008,885	1,278,909,329
Totals	12,943,157,930	14,354,072,751	15,071,776,388	15,825,365,208
% Share in total expenditure				
County Executive	92%	92%	92%	92%
County Assembly	8%	8%	8%	8%

Source: County Treasury

164. The budgeting process for the priority programmes will be done through a value chain approach. This process ensures there is no break in the cycle in the resource allocations for a value chain. The process also ensures adequate resources are allocated to any entity along the value chain and helps to eliminate duplication of roles and budgeting of resources.

165. The FY 2024/25 Medium-Term Budget will be finalized after County Assembly approval, and thorough scrutiny to curtail spending on non-productive areas and ensure resources are directed to priority programmes. The following criteria will serve as a guide for allocating resources:

- Linkage of the programme with the priorities of Medium-Term Plan IV of the Vision 2030 and CIDP III and the County Fiscal Strategy Paper.
- Completion of ongoing projects, viable stalled projects and payment of verified pending bills;
- Degree to which a programme addresses job creation and poverty reduction.

- Degree to which a programme addresses the core mandate of the MDAs,
- Cost effectiveness and sustainability of the programme;
- Extent to which the Programme seeks to address viable stalled projects and verified pending bills; and
- Requirements for furtherance and implementation of the Constitution.
- Interventions identified during the stakeholder’s consultations for the FY 2024/25 budget and over the medium term.
- Requirements for furtherance and implementation of the Constitution; and
- Detailed budgets will be scrutinized, and should additional resources become available in the process of firming up the resource envelope, the Government will redirect them to inadequately funded strategic priorities.

166. The baseline estimates reflect the current departmental spending levels in sector programmes. In the recurrent expenditure category, non-discretionary expenditures take first charge. These include payment of public debts and interest therein, salaries for staff and pensions.

167. Development expenditures have been allocated based on the flagship projects in Vision 2030, the Economic Recovery Agenda and the MTP IV and CIDP III priorities. The following criteria was used in apportioning capital budget:

- a. *On-going projects*: emphasis was given to completion of on-going capital projects and in particular infrastructure projects with high impact on poverty reduction, equity, and employment creation.
- b. *Counterpart funds*: priority was also given to adequate allocations for donor counterpart funds which is the portion that the Government must finance in support of the projects financed by development partners.
- c. *Post COVID-19 Recovery*: Consideration was further given to interventions supporting Post COVID-19 recovery; and
- d. *Strategic policy interventions*: further priority was given to policy interventions covering the entire nation, regional integration, social equity, and environmental conservation.

3.4 Details of Sector Priorities

168. The medium-term budget framework for 2024/25 – 2026/27 provides the projected baseline ceilings for the FY2024/25 and the medium-term and has considered the need to ensure that resource allocation is aligned to prioritized programmes in the CIDP III. The CFSP Sector ceilings were enhanced on account of additional programmes,

completion of ongoing projects, payment of pending bills and revision of the own source revenue targets as indicated in table 18.

Table 22: Summary of Budget Allocations for the FY 2024/25 – 2026/27

DEPARTMENT		Supple mentary Estimat es No.1	2024 CFSP Ceilings	PROJECTIONS		Suppl . Estim ates No.1	% share of total allocation			
				FY 2025/26	FY 2026/27		FY 2023/ 24	FY 2024/ 25	FY 2025/ 26	FY 2026/ 27
		2023/24								
Agriculture and Irrigation	Recurr ent	197,861,260	189,888,330	199,382,747	209,351,884	1.3	1.5	1.5	1.5	
	Develo pment	893,920,452	310,765,152	326,303,410	342,618,580	5.8	4.2	4.2	4.2	
	Sub Total	1,091,781,712	500,653,482	525,686,156	551,970,464	7.0	5.7	5.7	5.7	
Livestock and fisheries	Recurr ent	150,548,615	149,061,904	156,514,999	164,340,749	1.0	1.1	1.1	1.1	
	Develo pment	63,284,293	49,222,113	51,683,219	54,267,380	0.4	0.7	0.7	0.7	
	Sub Total	213,832,908	198,284,017	208,198,218	218,608,129	1.4	1.8	1.8	1.8	
Cooperative development	Recurr ent	28,390,058	31,713,310	33,298,976	34,963,924	0.2	0.2	0.2	0.2	
	Develo pment	10,000,000	9,903,344	10,398,511	10,918,437	0.1	0.2	0.2	0.2	
	Sub Total	38,390,058	41,616,654	43,697,487	45,882,361	0.2	0.4	0.4	0.4	
Tourism and environment	Recurr ent	373,476,842	318,256,929	334,169,775	350,878,264	2.4	2.3	2.3	2.3	
	Develo pment	212,399,464	239,688,442	251,672,864	264,256,507	1.4	1.6	1.6	1.6	
	Sub Total	585,876,306	557,945,371	585,842,640	615,134,772	3.8	3.8	3.8	3.8	
Water and Natural Resources	Recurr ent	61,605,249	76,257,997	80,070,897	84,074,442	0.4	0.5	0.5	0.5	
	Develo pment	209,642,145	543,601,617	570,781,698	599,320,783	1.4	0.5	0.5	0.5	
	Sub Total	271,247,394	619,859,614	650,852,595	683,395,224	1.7	1.0	1.0	1.0	
Roads and Public works	Recurr ent	113,463,594	127,391,066	133,760,619	140,448,650	0.7	1.0	1.0	1.0	
	Develo pment	1,128,278,320	722,695,802	758,830,592	796,772,122	7.3	3.4	3.4	3.4	
	Sub Total	1,241,741,914	850,086,868	892,591,211	937,220,772	8.0	4.4	4.4	4.4	
Education	Recurr ent	1,221,478,713	1,234,376,506	1,296,095,331	1,360,900,098	7.9	9.6	9.6	9.6	
	Develo pment	417,102,000	150,000,000	157,500,000	165,375,000	2.7	1.1	1.1	1.1	

DEPARTMENT		Supplementary Estimates No.1	2024 CFSP Ceilings	PROJECTIONS		Suppl. Estimates No.1	% share of total allocation		
				FY 2025/26	FY 2026/27		FY 2023/24	FY 2024/25	FY 2025/26
		2023/24							
	Sub Total	1,638,580,713	1,384,376,506	1,453,595,331	1,526,275,098	10.6	10.7	10.7	10.7
Vocational training	Recurrent	14,101,400	14,774,992	15,513,742	16,289,429	0.1	0.1	0.1	0.1
	Development	42,000,000	34,006,245	35,706,557	37,491,885	0.3	0.2	0.2	0.2
	Sub Total	56,101,400	48,781,237	51,220,299	53,781,314	0.4	0.3	0.3	0.3
Health	Recurrent	3,632,696,235	3,169,340,542	3,327,807,569	3,494,197,948	23.4	22.3	22.3	22.3
	Development	471,032,651	63,915,957	67,111,755	70,467,343	3.0	1.3	1.3	1.3
	Sub Total	4,103,728,886	3,233,256,499	3,394,919,324	3,564,665,290	26.5	23.7	23.7	23.7
Hospital Facilities	Recurrent		925,852,893	972,145,538	1,020,752,815	0.0	3.9	3.9	3.9
	Development		0	0	0	0.0	0.0	0.0	0.0
	Sub Total	0	925,852,893	972,145,538	1,020,752,815	0.0	3.9	3.9	3.9
Sanitation	Recurrent	2,017,430	2,113,798	2,219,488	2,330,462	0.0	0.0	0.0	0.0
	Development	15,358,366	8,906,003	9,351,303	9,818,868	0.1	0.1	0.1	0.1
	Sub Total	17,375,796	11,019,801	11,570,791	12,149,331	0.1	0.1	0.1	0.1
Trade	Recurrent	25,637,165	46,678,297	49,012,212	51,462,822	0.2	0.4	0.4	0.4
	Development	175,663,308	77,834,101	81,725,806	85,812,096	1.1	0.5	0.5	0.5
	Sub Total	201,300,473	124,512,398	130,738,018	137,274,919	1.3	0.9	0.9	0.9
Trade Loan	Recurrent		0	0	0	0.0	0.0	0.0	0.0
	Development	165,673,533	121,463,930	127,537,127	133,913,983	1.1	0.9	0.9	0.9
	Sub Total	165,673,533	121,463,930	127,537,127	133,913,983	1.1	0.9	0.9	0.9
Energy	Recurrent	23,222,416	15,456,042	16,228,844	17,040,286	0.1	0.1	0.1	0.1
	Development	56,006,400	60,824,541	63,865,768	67,059,056	0.4	0.4	0.4	0.4
	Sub Total	79,228,816	76,280,583	80,094,612	84,099,343	0.5	0.5	0.5	0.5
Industrialization	Recurrent	7,071,777	9,406,356	9,876,674	10,370,507	0.0	0.1	0.1	0.1

DEPARTMENT		Supplementary Estimates No.1	2024 CFSP Ceilings	PROJECTIONS		Suppl. Estimates No.1	% share of total allocation		
				FY 2025/26	FY 2026/27		FY 2023/24	FY 2024/25	FY 2025/26
		2023/24							
	Development	410,000,000	90,000,000	94,500,000	99,225,000	2.6	2.4	2.4	2.4
	Sub Total	417,071,777	99,406,356	104,376,674	109,595,507	2.7	2.5	2.5	2.5
Lands, Urban and Physical Planning	Recurrent	47,096,564	50,890,920	53,435,466	56,107,239	0.3	0.4	0.4	0.4
	Development	48,960,108	9,040,815	9,492,856	9,967,499	0.3	0.1	0.1	0.1
	Sub Total	96,056,672	59,931,735	62,928,322	66,074,738	0.6	0.4	0.4	0.4
Bungoma Municipality	Recurrent	43,099,914	93,100,343	97,755,360	102,643,128	0.3	0.2	0.2	0.2
	Development	242,675,248	120,000,000	126,000,000	132,300,000	1.6	0.5	0.5	0.5
	Sub Total	285,775,162	213,100,343	223,755,360	234,943,128	1.8	0.7	0.7	0.7
Kimilili Municipality	Recurrent	44,855,505	78,638,217	82,570,128	86,698,634	0.3	0.2	0.2	0.2
	Development	191,846,979	64,538,823	67,765,764	71,154,052	1.2	0.2	0.2	0.2
	Sub Total	236,702,484	143,177,040	150,335,892	157,852,687	1.5	0.4	0.4	0.4
Housing	Recurrent	29,811,174	18,880,587	19,824,616	20,815,847	0.2	0.1	0.1	0.1
	Development	206,500,100	463,609,970	486,790,469	511,129,992	1.3	1.5	1.5	1.5
	Sub Total	236,311,274	482,490,557	506,615,085	531,945,839	1.5	1.7	1.7	1.7
Gender and Culture	Recurrent	85,108,466	69,533,612	73,010,293	76,660,807	0.5	0.5	0.5	0.5
	Development	41,371,262	34,684,055	36,418,258	38,239,171	0.3	0.2	0.2	0.2
	Sub Total	126,479,728	104,217,667	109,428,550	114,899,978	0.8	0.8	0.8	0.8
Women Fund	Recurrent	0	0	0	0	0.0	0.0	0.0	0.0
	Development	14,706,343	15,441,660	16,213,743	17,024,430	0.1	0.1	0.1	0.1
	Sub Total	14,706,343	15,441,660	16,213,743	17,024,430	0.1	0.1	0.1	0.1
Disability Fund	Recurrent	0	0	0	0	0.0	0.0	0.0	0.0
	Development	8,437,615	9,437,615	9,909,496	10,404,971	0.1	0.1	0.1	0.1
	Sub Total	8,437,615	9,437,615	9,909,496	10,404,971	0.1	0.1	0.1	0.1

DEPARTMENT		Supplementary Estimates No.1	2024 CFSP Ceilings	PROJECTIONS		Suppl. Estimates No.1	% share of total allocation		
				FY 2025/26	FY 2026/27		FY 2023/24	FY 2024/25	FY 2025/26
		2023/24							
Youth and Sports	Recurrent	25,491,075	24,096,013	25,300,814	26,565,854	0.2	0.2	0.2	0.2
	Development	88,984,326	11,386,387	11,955,706	12,553,492	0.6	0.2	0.2	0.2
	Sub Total	114,475,401	35,482,400	37,256,520	39,119,346	0.7	0.4	0.4	0.4
Youth Fund	Recurrent		0	0	0	0.0	0.0	0.0	0.0
	Development	19,984,326	24,984,326	26,233,542	27,545,219	0.1	0.2	0.2	0.2
	Sub Total	19,984,326	24,984,326	26,233,542	27,545,219	0.1	0.2	0.2	0.2
County Assembly	Recurrent	1,132,238,230	1,073,147,000	1,126,804,350	1,183,144,568	7.3	7.7	7.7	7.7
	Development	136,737,650	86,861,462	91,204,535	95,764,762	0.9	0.6	0.6	0.6
	Sub Total	1,268,975,880	1,160,008,462	1,218,008,885	1,278,909,329	8.2	8.3	8.3	8.3
Finance and Planning	Recurrent	1,174,255,850	934,104,998	980,810,248	1,029,850,760	7.6	7.7	7.7	7.7
	Development	336,594,760	163,907,575	172,102,954	180,708,101	2.2	1.2	1.2	1.2
	Sub Total	1,510,850,610	1,098,012,573	1,152,913,202	1,210,558,862	9.7	8.9	8.9	8.9
County Public Service Board	Recurrent	48,352,554	50,690,039	53,224,541	55,885,768	0.3	0.3	0.3	0.3
	Development	14,500,000	21,433,032	22,504,684	23,629,918	0.1	0.2	0.2	0.2
	Sub Total	62,852,554	72,123,071	75,729,225	79,515,686	0.4	0.5	0.5	0.5
Governor's office	Recurrent	445,731,698	405,368,819	425,637,260	446,919,123	2.9	3.1	3.1	3.1
	Development	0	0	0	0	0.0	0.0	0.0	0.0
	Sub Total	445,731,698	405,368,819	425,637,260	446,919,123	2.9	3.1	3.1	3.1
D/Governor's office	Recurrent	27,336,583	28,642,390	30,074,510	31,578,235	0.2	0.2	0.2	0.2
	Development	0	0	0	0	0.0	0.0	0.0	0.0
	Sub Total	27,336,583	28,642,390	30,074,510	31,578,235	0.2	0.2	0.2	0.2
Public Administration	Recurrent	842,244,097	796,473,020	836,296,671	878,111,505	5.4	5.6	5.6	5.6
	Development	51,713,240	21,654,809	22,737,549	23,874,427	0.3	0.2	0.2	0.2

DEPARTMENT		Supplementary Estimates No.1	2024 CFSP Ceilings	PROJECTIONS		Suppl. Estimates No.1	% share of total allocation		
				FY 2025/26	FY 2026/27		FY 2023/24	FY 2024/25	FY 2025/26
		2023/24							
	Sub Total	893,957,337	818,127,829	859,034,220	901,985,931	5.8	5.8	5.8	5.8
Sub County Administration	Recurrent	6,000,000	6,480,000	6,804,000	7,144,200	0.0	0.0	0.0	0.0
	Development	0	0	0	0	0.0	0.0	0.0	0.0
	Sub Total	6,000,000	6,480,000	6,804,000	7,144,200	0.0	0.0	0.0	0.0
County Secretary	Recurrent	11,865,720	33,699,996	35,384,996	37,154,246	0.1	0.1	0.1	0.1
	Development	12,792,823	0	0	0	0.1	0.0	0.0	0.0
	Sub Total	24,658,543	33,699,996	35,384,996	37,154,246	0.2	0.1	0.1	0.1
ICT	Recurrent	0	0	0	0	0.0	0.0	0.0	0.0
	Development	0	0	0	0	0.0	0.0	0.0	0.0
	Sub Total	0	0	0	0	0.0	0.0	0.0	0.0
County Attorney	Recurrent	12,000,000	72,100,603	75,705,633	79,490,915	0.1	0.1	0.1	0.1
	Development	0	0	0	0	0.0	0.0	0.0	0.0
	Sub Total	12,000,000	72,100,603	75,705,633	79,490,915	0.1	0.1	0.1	0.1
Ward Based Projects	Recurrent	0	0	0	0	0.0	0.0	0.0	0.0
	Development	-	777,849,456	816,741,929	857,579,025	0.0	7.7	7.7	7.7
	Sub Total	-	777,849,456	816,741,929	857,579,025	0.0	7.7	7.7	7.7
TOTAL	Recurrent	9,827,058,184	10,046,415,519	10,548,736,295	11,076,173,110	63.3	69.7	69.7	69.7
	Development	5,686,165,712	4,307,657,232	4,523,040,094	4,749,192,098	36.7	30.3	30.3	30.3
	Total	15,513,223,896	14,354,072,751	15,071,776,389	15,825,365,208	100.0	100.0	100.0	100.0

Source: County Treasury

3.4 Details of Sector Priorities

Agriculture, Livestock, Fisheries, Irrigation and Co-operative Development

The mandate of the department is to ensure sustainable development of agriculture for food security and economic development. This includes; county agricultural policy and management; county food security policy; agricultural crops development; regulation and promotion; agricultural land resources inventory and management; crop research and development; agricultural mechanization policy management; agricultural farmer training; policy on land consolidation for agricultural benefit; agricultural insurance policy; farm input support and bio-safety management; agricultural extension services standards and capacity building for agricultural staff.

The key achievements realized by the department in the medium term include;

- 21,900 bags(50kgs) of fertilizer distributed to vulnerable farmers in all the 45 Wards
- 21,900 bags (10kgs) of maize seed distributed to vulnerable farmers in all the 45 Wards
- 45,000 avocado seedlings procured and distributed to avocado farmers
- 7 crops were exported from the county - avocado, coffee, vegetables, bananas, sugarcane, tea and sweet potato
- 120,000 tissue culture banana seedlings produced through NARIGP
- 40 Ha of dry land/upland rice established
- 5.4 MT of dry land/upland rice produced
- 2 rice milling plants established at the ATDC-Mabanga and farmer groups
- 4 Tonnes of sorghum and finger millet seed provided Supported by KBL
- 240 Ha of tea established
- 2 processing plants established (Chesikaki Coffee milling plant is operational while the Musese mill requires technical and mechanical input)
- Mt. Elgon coffee brand developed and marketed
- 750 Bags of sweet potato vines distributed
- 261 Bags of potato seed distributed
- 45,000 beneficiaries of crop insurance 140 apiaries established through NARIGP
- 1,400 beehives distributed through NARIGP
- 54 dairy cows procured.
- 30,000 chickens distributed through NARIGP
- 5 feed mills operationalized supported by NG
- 25 dairy goats distributed (per ward)
- 30 piggeries established

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

- Farm Input Support – Fertilizer for 750 beneficiaries per Ward
- Farm Input Support – Maize Seed for 750 beneficiaries per Ward
- Equipping and operationalization of the Milk Processing Plant
- Establishment of a Tea Factory in Mt. Elgon
- Cooperative Development Fund
- Artificial Insemination (AI) Subsidy Programme for Improvement of local dairy breeds
- Procurement and Distribution of Dairy Animals
- Procurement and Distribution of Poultry
- Purchase of Tractors (4) for AMC
- Purchase of small-scale driers for AMC
- Development of Chwele Fish Farm
- Ablution block facility constructed at Chwele Fish Farm
- Establishment of a fish feed mill at CFF
- Establishment of a Recirculating aquaculture system at CFF
- Establishment of a biofloc system at CFF
- Desiltation of Ponds and Flood control at CFF
- Procurement of fish feeds at CFF
- Procurement of Fish breeding stock at CFF
- Training hall constructed at Chwele Fish Farm
- Completion of the Chwele Chicken Slaughterhouse
- Construction of a slaughterhouse in Tongaren- Naitiri/Mbakalo
- Establishment of a maize processing mill in Tongaren
- Promotion Of Cotton Production
- Promotion of avocado production
- Promotion of Coffee Production
- Renovation of Slaughterhouses at Webuye, Bungoma and Kimilili
- Aquaculture Input Support
- Rehabilitation of Small dams in the county
- Agricultural Equipment (Cassava Processing)
- Liquid Nitrogen Plant
- Development of Mabanga ATC
- Establishment of an Agricultural Information and Resource Centre
- Crop Insurance
- Procurement of vaccines and other veterinarian supplies for disease and vector control
- Establishment and Renovation of Auction Rings/Sale Yards
- Rehabilitation of 25 cattle dips
- Renovation of Office Buildings at HQ and Sub- County ALFIC offices

- Infrastructural Support to Cooperative Societies (Coffee, Dairy and Poultry)
- KeLCoP
- ASDSP

The key outcomes expected in the MTEF period 2024/25-2026/27 include; -

- Increased agricultural productivity and production.
- Enhance access to agricultural insurance services.
- Enhance access to agricultural mechanization services.
- Increased access to critical farm inputs
- Improved agricultural markets and value addition.
- Transform Agriculture from subsistence to a viable commercial undertaking.
- Support formation of farmer groups/cooperatives

Resource Allocation

The Sector has a total allocation of Ksh. 740,554,153, Ksh. 777,581,860 and Ksh. 816,460,953 for FY 2024/25, FY 2025/26, and FY 2026/27 respectively. This comprises of Ksh. 370,663,544, Ksh. 389,196,721 and Kshs. 408,656,557 for recurrent expenditure and Ksh. 369,890,609, Ksh. 388,385,139 and Ksh.407,804,396 for development expenditure for the same period.

Education and Vocational Training

The sector's mandate: Promote access to quality education and early childhood development; Promote access to quality technical Vocational training and skill development.

The key achievements realized by the sector include;

- ❖ Confirmed 303 VTC instructors to permanent basis.
- ❖ Carried out quality assessment to all VTC and the report shared with the county assembly of Bungoma and TVETA authority.
- ❖ Received an assortment of VTC tools and equipment from a donor in Netherlands and distributed to various VTC examination centres.
- ❖ Developed school feeding policy and pre-primary policy which are waiting cabinet approval.
- ❖ Completed the construction of 11 ECDE classrooms, 7 roofed of which 3 are being plastered, 13 have reached the ring beam level, 3 handed to the contractor and 2 projects awarded to the contractor after retendering

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

- Construction of ECDE classrooms with 3 door pit latrine and urinal - County Wide
- Construction of Model ECDE Centres
- Construction of Childcare Centres- County Wide

- Renovation of ECDE Classroom – County Wide
- Procurement of furniture for ECDE centres- County Wide
- Construction of VTC workshops – County Wide
- Construction of VTC Home Craft Centers- County Wide
- Construction of VTC Administration Blocks - County Wide
- Construction of VTC Centres of excellency - County Wide
- Construction of VTC boarding facilities - County Wide
- Renovation of VTC workshops - County Wide
- Equipping of VTC - County Wide

Resource Allocation

The Sector has a total allocation of Ksh. 1,433,157,743 Ksh. 1,504,815.630 and Ksh. 1,580,056,411 for FY 2024/25, FY 2025/26, and FY 2026/27 respectively. This comprises of Ksh. 1,249,151,498, Ksh1, 311,609,073 and Ksh. 1,377,189,527 for recurrent expenditure and Ksh. 184,006,245 Ksh. 193,206,557 and Ksh.202,866,885 for development expenditure for the same period.

Health and Sanitation

The department’s goal is to attain responsive, equitable, affordable, accessible, and sustainable health care system for all. The sector also promotes increased access to improved sanitation.

The key achievements realized by the sector include;

- Increased revenue collection from 586,943,286 in the FY 2021/22 to 621,398,870 in 2022/ 2023;
- Increased skilled deliveries to 84.4% from 88.1% the preceding year;
- Distributed 55,068 Long lasting Treated Nets (LLTN) to pregnant women and 51,708 LLTN to the under one children;
- The under ones fully immunized children were 34,228;
- Treated 256,426 positive malaria cases;
- Treated 1,830,282 patients in the outpatient section of which 807,234 were male while 1,023,048 were female;
- Treated 125,388 patients in the inpatient section with 17,721 being the under five and 107,667 being over five years.
- Dewormed 353,295 school going children.
- Translated 179 health staff from contracts to permanent and pensionable terms;
- Promoted 373 health staff and HR officers deployed to sub-county hospitals;
- Constructed a 300-bed maternal and child block which is 99% complete.

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

- ✓ Equipping of 300 bed capacity Department at Bungoma County Referral Hospital (BCRH)
- ✓ Purchase and installation of the CT scan (128 slice CT) machine
- ✓ Purchase and installation of MRI Machine (1.5 Tesla)
- ✓ Construction of a Mental Health and Rehabilitation Centre at BCRH
- ✓ Construction and equipping of a Pathology laboratory
- ✓ Construction of a storied staff quarters unit for 30 staffs at BCRH
- ✓ Equipping of morgues at Kimilili and Naitiri Sub- County Hospitals
- ✓ Construction and equipping of a modern outpatient block at Webuye
- ✓ Purchase of CT scan for Webuye Sub- County hospital
- ✓ Establishment of dental units
- ✓ Establishment of Health Centres in Khalaba and Township wards
- ✓ Equipping of 100 bed capacity at Sirisia Hospital
- ✓ Equipping of the 60 bed Bumula maternal and child block
- ✓ Equipping of the 30 bed Naitiri maternal and child block
- ✓ Equipping of Sinoko maternity
- ✓ Construction of CT scan building and Procurement of CT scan
- ✓ Construction of Oxygen Plant
- ✓ Equipping of blood bank at BCRH
- ✓ Construction of orthopedic lab
- ✓ Construction of psychiatric ward
- ✓ Construction isolation unit ward
- ✓ Procurement of 9 utility vehicles
- ✓ Construction of incinerator
- ✓ Procurement of 9 utility vehicles
- ✓ Procurement of exhauster vehicle

During the 2024/25-2026/27 MTEF period, the Sector will prioritize provision of the universal health coverage to the county population, whilst also investing in strengthening health delivery systems and structures for enhanced services readiness, service availability and capacity to offer services at all county health facilities.

This will be realized through the health programs:

- Preventive and Promotive Health
- Curative and Rehabilitative health
- Reproductive, Maternal, New- Born and Adolescent Health
- Specialized referral services

Resource Allocation

The Sector has a total allocation of Ksh. 4,170,129,193 Ksh. 4,378,635,653 and Ksh. 4,597,567,435 for FY 2024/25, FY 2025/26, and FY 2026/27 respectively. This comprises

of 4,097,307,233 Ksh. 4,302,172,595 and Ksh. 4,517,281,224 for recurrent expenditure and Ksh. 72,821,960 Ksh 76,463,058 and Ksh. 80,286,211 for development expenditure for the same period.

Roads and Public Works

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

The key achievements are:

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

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

- Upgrading of 5 KM Urban Roads
- Upgrading of 10KM Rural Roads
- Opening of 50 KM Rural Roads
- Construction of 1 Bridges
- Construction of 9 Box Culverts
- Construction of 0.5 KM Drainage Works
- Maintenance of 2KM Urban Roads
- Maintenance of 10 KM rural tarmac Roads
- Maintenance of 250 KM Rural Unpaved Roads
- Acquisition of 1 Grader
- Rehabilitation of 2 Box Culverts
- Rehabilitation of 1 KM Drainage Lines
- Transformation of 1 Black Spot
- Construction of 1 Slip Lane
- Construction of 5 KM pedestrian walkways

Resource Allocation

The Sector has a total allocation of Ksh. 850,086,868, Ksh. 892,591,211 and Ksh. 937,220,772 for FY 2024/25, FY 2025/26, and FY 2026/27 respectively. This comprises of

Ksh. 127,391,066, Ksh. 133,760,619 and Ksh. 140,448,650 for recurrent expenditure and Ksh. 722,695,802, Ksh. 758,830,592 and Ksh.796,772,122 for development expenditure for the same period.

Trade, Energy, and Industrialization

The department is focused on creating conducive environment for trade, investment and industrialization with the goal of creating wealth and supporting employment creation in the County as well as facilitating access to affordable, clean energy.

The key achievements are:

- Development of bodaboda sheds
- Upgrading of markets
- Installation of solar powered high flood mast, solar and grid street lights at market centres

In the medium term, the department intends to undertake the following:

- To support growth and development of trade and investment
- To promote industrial growth and development
- To enhance cooperative development in the county
- To increase tourism earnings in the county

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

- Establishment and equipping of 1 Metrology laboratory in Bungoma
- Establishment of 1 Business Incubation centres in Nalondo
- Establishment of 2 Business Information centres in Webuye and Kapsokwony
- Development of 110 modern market stalls Kamukuywa and Bukembe
- Upgrading of Kapsokwony, Buyofu and Misikhu market to modern markets
- Establishment of cold storage infrastructures on Lwakhakha, Ndalua and Bukembe market
- Establishment of 1 ultra-modern market at Chwele Market
- Construction of 12 bodaboda sheds across the sub counties
- Equipping and operationalization of 5 cottage industries (Namwacha, Bumula, Wamono, Chepkube, Bukembe)
- Equipping and operationalization of 2 CIDCs (Musakasa, Naitiri)
- Establishment of 1 SMI park at Sang'alo
- Infrastructural development for Industrial Park in Sang'alo
- Establishment of 1 Mini hydroelectric power station at River Nzoia
- Establishment of 2 Energy demonstration centres in Bumula and Webuye
- Installation of 600 solar street lights on markets across the County
- Installation of 80 grid energy lights on Centres in Bungoma and Kanduyi

- Installation of 22 solar high flood mast lights at Ngoya, Kipsigon, Kibwe, Kibuk, Bumula Primary, Bitobo, Kibingei, Nasianda, Cheptoror, Namutokholo, Ambich, Lukhuna, Namamje, Wamono, Myanga, Kulisiru, Chepkube, Lungai, Sirakaru, Wabukhonyi, Mbakalo, Mikayu markets
- Procurement and installation of 10 transformers at Kamusinga, Siritanyi, Karimang'eni, Kuywa-ngwelo, Mitukuyu, Sirende, Mwanda, Kinondo, Nyaranga and Sinoko- north Bukusu

Resource Allocation

The Sector has a total allocation of Ksh. 421,663,266, Ksh. 442,746,430 and Ksh. 464,883,751 for FY 2024/25, FY 2025/26, and FY 2026/27 respectively. This comprises of Ksh. 71,540,695 Ksh. 75,117,730 and Ksh. 78,873,616 for recurrent expenditure and Ksh. 350,122,572 Ksh. 367,628,701 and Ksh. 386,010,136 for development expenditure for the same period.

Lands, Urban and Physical Planning

Department's mandates include;

- County lands policy and management
- Physical planning
- Land transactions
- Survey and mapping
- Land adjudication
- Settlement matters
- Urban and rural settlement planning i.e., Eco-village
- Land reclamation
- Land registration
- County spatial infrastructure
- Land and property valuation services, administration and land information systems

The key achievements include:

- 50% of government land surveyed
- 100% of land boundary and ownership disputes resolvedDraft Urban Development and Physical Planning Policy
- 7 spatial plans completed

In the medium term, the department will undertake the following:

- ❖ Land for land bank
- ❖ Processing of tittle deeds
- ❖ Digitization of land services

- ❖ Establishing of GIS Lab(configuration)
- ❖ Preparation of physical and land use plans
- ❖ Review of physical and land use plans
- ❖ Preparation of valuation rolls
- ❖ Acquisition of land for go-downs
- ❖ Acquisition of land construction of Kapsokwony Fire Station
- ❖ Acquisition of land for Webuye,Chwele,Kimilili dumpsites
- ❖ Acquisition of land for recreation centers
- ❖ Acquisition of land for taxis and lorry park in bungoma town
- ❖ Acquisition of land for lorry park along Webuye- Malaba highway
- ❖ Acquisition of land for industrial park
- ❖ Fencing of matulo airstrip
- ❖ Acquisition of Geodetic tracker vehicles purchased
- ❖ Renovation of Survey office
- ❖ Acquisition of land for bus park at Bukembe and Chwele

Resource Allocation

The Sector has a total allocation of Ksh. 59,931,735, Ksh. 62,928,322 and Ksh. 66,074,738 for FY 2024/25, FY 2025/26, and FY 2026/27 respectively. This comprises of Ksh. 50,890,920, Ksh. 53,435,466 and Ksh. 56,107,239 for recurrent expenditure and Ksh. 9,040,815, Ksh. 9,492,856 and Ksh.9,967,499 for development expenditure for the same period

Housing

The Department's strategic goal is to facilitate the production of decent and affordable housing, enhanced estate management services and tenancy relation.

Department's mandates include;

- To promote and coordinate and implement integrated socio-economic policies and programs for housing.
- To foster conducive environment for investment and private sector development
- To develop and coordinate frameworks for public private partnerships (PPP) in housing.
- To promote innovation and investment in new housing technologies.
- To promote research and development in housing.

The key achievements are:

- ❖ 10 houses refurbished/renovated
- ❖ 1 Assessment and inspection undertaken on the physical condition of county residential houses

- ❖ 2 housing inventories carried out

In the medium term, the department intends to:

- ❖ Renovation and refurbishment of county residential houses in Kanduyi
- ❖ Security fencing of county residential estates
- ❖ Construction of pathways in estates, electricity connection, water connection and landscaping
- ❖ Construction of Governors and deputy governors' residential house
- ❖ Construction of county residential houses
- ❖ Purchase of Nzoia pension Scheme houses
- ❖ Construction of affordable housing scheme
- ❖ Slum upgrading
- ❖ Mortgage schemes for government employees
- ❖ Construction of County executive office block

Resource Allocation

The Sector has a total allocation of Ksh. 482,490,557, Ksh. 506,615,084 and Ksh. 531,945,839 for FY 2024/25, FY 2025/26, and FY 2026/27 respectively. This comprises of Ksh. 18,880,586, Ksh. 19,824,615 and Ksh. 20,815,846 for recurrent expenditure and Ksh. 463,609,970, Ksh. 486,790,469 and Ksh.511,129,992 for development expenditure for the same period

Bungoma Municipality

The County has established Bungoma Municipal Management Board which is mandated to ensure efficient and effective management of urban areas and pro-active response to urban issues. The board sets out to move the Municipality into the future as a thriving, resilient, evolving, and equitable community delivers a vibrant and competitive urban metropolis for the coming generations.

Strategic objectives of Bungoma Municipality include;

- Upgrade connectivity standards
- Strengthen urban-rural linkage
- Increase resource allocation on urban infrastructure development, maintenance and service delivery
- Promote private sector investment on both basic services and higher order infrastructures
- Augment investment in increasing coverage and quantity of water supply
- Augment investment in building waste water treatment system

The key achievements include:

- 75 litter bins

- 20 collection 20 bins installed

In the medium term, the Municipality intends to undertake the following:

- Construction of Municipal Office Block
- Ward based fund projects in Musikoma ward
- Ward based fund projects in Khalaba ward
- Ward based fund projects in Township ward
- Upgrading of Sinoko to Siritanyi road
- Upgrading of Namuyemba – Wamalwa Kijana Sec. – Makutano road
- Upgrading of Greenvalle – Marell – Tenstar road
- Upgrading of Sinoko –Pombo Tano – Blue Waves Road
- Upgrading of R. Sio – road
- Construction of Urban Modern Municipal Market
- Construction of Urban Bus Park
- Construction of Urban stormy water drainage works
- Construction of modern urban sanitation facilities
- Urban greening services
- Construction of urban walkways
- Construction of bicycle and bodaboda parking bays
- Urban road markings
- Provision of street lighting
- Installation of public benches and seats
- Procurement of land for public park
- Construction of Exhibition and Performing Theatre
- Construction of community social halls
- Construction of a public library

Resource Allocation

The Sector has a total allocation of Ksh. 213,100,343, Ksh. 223,755,360 and Ksh. 234,943,128 for FY 2024/25, FY 2025/26, and FY 2026/27 respectively. This comprises of Ksh. 93,100,343, Ksh. 97,755,360 and Ksh. 102,643,128 for recurrent expenditure and Ksh. 120,000,000, Ksh. 126,000,000 and Ksh.132,300,000 for development expenditure for the same period.

Kimilili Municipality

The County has established Kimilili Municipal Management Board which is essential for efficient and effective management of urban areas and pro-active response to urban issues. The board sets out to move the Municipality into the future as a thriving, resilient, evolving,

and equitable community delivers a vibrant and competitive urban metropolis for the coming generations.

Strategic goals of the municipality include;

- Encourage community led waste segregation and collection (entity/HH)
- Promote/mandate 4R (Refuse, Reduce, Recycle, Reuse) at household and community level
- Promote sustainable urban public transport
- Provide hierarchically balanced urban road infrastructure in coordination with KURA and KENHA.
- Alleviate urban poverty
- Enhance mobilization of Own Source Revenues (OSR) of urban areas
- Mobilize investment through alternative financing instruments including private sector involvement

Strategic goals of the municipality include;

- Encourage community led waste segregation and collection (entity/HH)
- Promote/mandate 4R (Refuse, Reduce, Recycle, Reuse) at household and community level
- Promote sustainable urban public transport
- Provide hierarchically balanced urban road infrastructure in coordination with KURA and KENHA.
- Alleviate urban poverty
- Enhance mobilization of Own Source Revenues (OSR) of urban areas
- Mobilize investment through alternative financing instruments including private sector involvement

The key achievements are:

- ❖ 10% of Estate access roads tarmacked

In the medium term, the Municipality intends to:

- Construction of Municipal Office Block
- Upgrading urban roads
- Urban road markings
- Urban greening and beautification services
- Construction of urban walkways
- Constructions of bicycle and bodaboda parking bays
- Provision of street lighting
- Installation of public benches and seats
- Upgrading of Amtallah Stadium to a recreational park

- Procurement of land for stadium
- Procurement of land for Auction Ring.
- Construction and upgrading of drainage work.
- Construction of community social hall

Resource Allocation

The Sector has a total allocation of Ksh. 143,177,040, Ksh. 150,335,892 and Ksh. 157,852,687 for FY 2024/25, FY 2025/26, and FY 2026/27 respectively. This comprises of Ksh. 78,638,217, Ksh. 82,570,128 and Ksh. 86,698,635 for recurrent expenditure and Ksh. 64,538,823, Ksh. 67,765,764 and Ksh.71,154,052 for development expenditure for the same period

Tourism, Environment, Water and Natural Resources

The overall goals of the department is to enhance sustainable management of environment, water, irrigation and natural resources; to ensure access to water and natural resources benefits for sustainable development; to increase utilization of land through irrigation, drainage and land reclamation and to protect and reclaim the environment in order to establish a durable and sustainable system of development and resilience to climate change.

The key achievements realized by the sector include;

- ❖ 600,000 Tree seedlings planted and nurtured
- ❖ 42 Water schemes constructed
- ❖ 5 Automations incorporated in water systems
- ❖ 5 Community boreholes drilled
- ❖ 45 Ward level climate change committees established
- ❖ 45 Participatory Ward Climate Change Risk Assessment done
- ❖ 1 County Climate Change Action Plan documents developed
- ❖ Sensitized CCU AND Climate Change committees
- ❖ 1 Developed tourist site/ Attraction

During the 2023/24-2025/26 MTEF period, the Sector will prioritize;

- ✓ Increase access to clean, safe water supply in rural and urban areas;
- ✓ Improve capacity for water resources management (WRM),
- ✓ Mainstream climate change across all county department programmes and projects
- ✓ Restore and maintain the ecosystems
- ✓ Promote sustainable use of environment and natural resources (ENR)
- ✓ Improve on the 10% forest cover.
- ✓ Mainstreaming gender, Youth and Other vulnerable groups
- ✓ Digitize tourism products
- ✓ Market the county tourist products and sites through annual events.

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

- ✓ Last mile connectivity and pipeline extension 14KM
- ✓ Strategic borehole dug by county drilling rig 45No
- ✓ Purchase of 10,000L water bowser
- ✓ Purchase of land for Matisi & Nabuyole WS solar installation 4 acres
- ✓ Rural scheme constructed 1No KOICA3
- ✓ Construction of high mast steel pressed tanks 45No
- ✓ Construction and protection of water springs 50No
- ✓ Solarization of high yielding springs 50No
- ✓ Solarization of high yielding Bore holes 20No
- ✓ Purchase of master/zonal meters 500No
- ✓ Water quality laboratory construction and equipping
- ✓ Construction of rain water roof catchments developed 45No
- ✓ Rehabilitation of sewerage infrastructure
- ✓ Construction of sewerage infrastructure
- ✓ Purchase of land for sewerage infrastructure
- ✓ Natural Resources
- ✓ County tree planting
- ✓ Purchase of early warning systems 3No
- ✓ Procure of GIS and data base for natural resources 1No
- ✓ Climate Change
- ✓ Purchase of motor vehicle
- ✓ Alternative energy sources
- ✓ Climate resilient ward projects
- ✓ Environment
- ✓ County garbage collection, transportation and disposal
- ✓ Purchase of 3 in 1 litter bins 40No
- ✓ Storm water drainage and culvert management
- ✓ Procurement of noise meters 9No
- ✓ Tourism
- ✓ Purchase of land for tourist sites

Resource Allocation

The Sector has a total allocation of Ksh. 1,177,804,985, Ksh. 1,236,695,234 and Ksh. 1,298,529,995 for FY 2024/25, FY 2025/26, and FY 2026/27 respectively. This comprises of Ksh. 636,513,859, Ksh. 668,339,552 and Ksh. 701,756,530 for recurrent expenditure and Ksh. 783,290,059, Ksh. 822,454,562 and Ksh.863,577,290 for development expenditure for the same period.

Gender, Culture, Youths and Sports

The department set out to create sustainable and equitable social cultural and economic empowerment to all. It committed to achieve this by formulating, mainstreaming and implementing policies that respond to gender and cultural issues through coordinated strategies that engender a sustained and balanced social, cultural and economic development of the County as well as empowering the vulnerable and marginalized groups and areas.

The key achievements include;

- Ongoing construction of Masinde Muliro Stadium
- Construction of hostels at the High-Altitude Training Centre
- Construction of a watching stand at Nalondo stadium
- Ongoing construction of Multipurpose hall at Sang'alo cultural centre
- Finalisation on formulation of seven policies
- Celebration of the International women's' day
- Activation of the Ajiry Center
- Participation in KICOSCA games held in Kisumu
- Celebration of International Day for PWDs
- Equipping of Maeni Youth Centre
- Partnered with the Finnish Government to end GBV and SGBV

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

- ✓ Completion of Masinde Muliro Stadium in Kanduyi
- ✓ Upgrading of sub-county stadia
- ✓ Completion of High-Altitude Hostel Block
- ✓ GBV referral centre
- ✓ Cash transfer program to OVCs
- ✓ BUCOWEF
- ✓ BUCOYEF
- ✓ BUCODEF

Resource Allocation

The Sector has a total allocation of Ksh.189,563,668, Ksh.199,041,851 and Ksh.208,993,943 for FY 2024/25, FY 2025/26, and FY 2026/27 respectively. This comprises of Ksh. 93,629,625, Ksh. 98,311,106 and Ksh. 103,226,662 for recurrent expenditure and Ksh. 95,934,043, Ksh. 100,730,745 and Ksh. 105,767,282 for development expenditure for the same period

Finance and Economic Planning

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

The key achievements are;

- Prepared County Budget documents namely; CBROP, MTEF, PBB, Appropriation Bills, supplementary budgets, and Gazettement of the same
- Approved County Annual Development Plan (CADP)
- Compliance to PFM Act, Regulations, financial policies and procedures.
- Prepared Finance Bill
- 100% compliance to Public Procurement and Disposal Act, 2015
- 1 procurement plan developed

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

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

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

- Preparation of County Budget documents namely; CBROP, MTEF, PBB, Appropriation Bills, supplementary budgets, and Gazettement of the same
- Preparation of County Annual Development Plan (CADP)
- Preparation of County procurement plan
- Compliance to PFM Act, Regulations, financial policies and procedures.
- Preparation of Finance Bill

- Preparation of revenue manual
- Preparation of 12 Statutory reports
- Preparation of 4 risk assessment reports
- Preparation of 2 Appropriation Bills
- Commissioning of 12 County monitoring system
- Conduct 4 monitoring and evaluation exercise.

Resource Allocation

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

Public Service Management and Administration & Office of the County Secretary; Office of H.E. the Governor and Deputy Governor

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

The key achievements are:

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

In FY 2024/25, the department plans to:

- Construct Administration block for CPSB
- Construction of 5 ward offices
- Construction of 1 sub county office
- Plots for offices in 10 wards
- Installation of M&E visual dashboard at Kimilili, Webuye and Chwele
- Upgrading of server room at the HQ
- Establishment of County data centre at the HQ
- Establish an ICT hub at Matili

Resource Allocation

The Sector has a total allocation of Ksh. 1,364,419,636, Ksh. 1,432,640,618 and Ksh. 1,504,272,649 for FY 2024/25, FY 2025/26, and FY 2026/27 respectively. This comprises of Ksh. 1,342,764,827, Ksh. 1,409,903,068 and Ksh. 1,480,398,222 for recurrent expenditure and Ksh. 21,654,809, Ksh. 22,737,549 and Ksh.23,874,427 for development expenditure for the same period

County Public Service Board;

Mandate;

The County Public Service Board as established under Article 57 of the County Government Act. It is a body corporate institution that draws her functions from section 59(1) of the County Government Act 2012 which includes

- To recruit and promote qualified personnel to the respective County offices so that public service delivery can be enhanced.
- To enhance institutional efficiency and effectiveness in implementation and service delivery.
- To provide regular reports to the County Assembly on the execution of the functions of the board.
- To promote ethical, integrity and promotion of National Values and principles.
- To recommend to the Salaries and remuneration Commission on behalf of the County Government on the remuneration, pensions and gratuities for County Public Service employees.
- To provide advice to county government on human resource management and development

- To provide advice to county government on implementation and monitoring of the national performance management systems in counties.
- To report to county assembly on the extent of compliance of values and principles in the public service as provided in articles 10 and 232 of the constitution

The CPSB in the medium term plans to; Improved Human resource capacity, Establishment of guiding and counselling unit, finalize the Quality assurance Compliance audit, New appointments and Promotions effected, Enforce adherence to Ethical and integrity standards, general administration and support services facilitated, Construct 1 storey building administrative block and Equipping of administrative block

Resource Allocation

The Sector has a total allocation of Ksh. 72,123,071, Ksh. 75,729,224 and Ksh. 79,515,685 for FY 2024/25, FY 2025/26, and FY 2026/27 respectively. This comprises of Ksh. 50,690,039, Ksh. 53,224,541 and Ksh. 55,885,768 for recurrent expenditure and Ksh. 21,433,032, Ksh. 22,504,684 and Ksh.23,629,918 for development expenditure for the same period

County Assembly

The role of the County Assembly is to create an environment that fosters efficient and effective service delivery through representation, legislation and oversight as enshrined in the constitution and other legislations.

Key achievements include:

- ✓ 3 policies enacted
- ✓ 3 statutory and general Bills introduced and enacted
- ✓ 2 regulations passed
- ✓ 86 ordinary and special sittings organized
- ✓ 13 public hearings forums on various legislations Conducted
- ✓ 12 petitions considered
- ✓ 18 committee fact finding exercises
- ✓ 60 committee reports

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

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

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

Resource Allocation

The Sector has a total allocation of Ksh.1,160,008,462, Ksh.1,218,008,885 and Ksh. 1,278,909,329 for FY 2024/25, FY 2025/26, and FY 2026/27 respectively. This comprises of Ksh. 1,073,147,000, Ksh. 1,126,804,350 and Ksh. 1,183,144,568 for recurrent expenditure and Ksh. 86,861,462, Ksh. 91,204,535 and Ksh.95,764,762 for development expenditure for the same period

Ward Based Projects

Resource Allocation

The WBP Sector has a total allocation of Ksh. 777,849,458, Ksh. 816, 741,930 and Ksh. 857,579,027 for FY 2024/25, FY 2025/26 and FY 2026/27 respectively. This comprises of Kshs. 450,000,000 (10,000,000 per ward for the 45 wards) as an allocation for development programs and Kshs. 327,849,458 as an allocation for ward based pending bills.

3.5 Programme performance information for FY 2024/25 – 2026/27 MTEF Period

169. **Annex Table 4** provides a summary of expenditures by programmes for the FY 2024/25– 2026/27 period. **Annex Table 5** provides a detailed report with information on programmes outputs, key performance indicators, and the set targets for the FY 2024/25 – 2026/27 period.

3.6 Public Participation/ Sector hearing and Involvement of the stakeholders

170. The Constitution of Kenya (2010) under Article 201 (a) and the Public Finance Management Act (2012) under Section 125 Subsection 2 confer the right to citizens and the obligation on National and County Governments to ensure the public participates and is consulted in the budget making process. In fulfilment of this requirement, Sector Working Groups (SWGs) were convened to develop the sector reports, which were subjected to public hearings for the FY 2024/25 and medium-term budget were held between 5th to 9th February 2024.
171. The issues raised by the Citizens were used by the Sectors while prioritizing programmes and projects to be funded. The reports from the county wide (45 wards) Participation are annexed in each Sector Report. Virtual platforms were made available on the County website as well as live streaming on Face Book to ensure that stakeholders who could not attend the Public Hearings physically had access to the

Hearings. **Annex Table 6** provides a summary of the comments received and the actions taken and or response given during the Public Hearings.

172. Further, the draft 2024 CFSP was uploaded onto the county website on 26th January 2024 inviting the public and stakeholders to share comments. As required by the Public Finance Management Act (PFM) Act, 2012, the document was further shared with the various stakeholders. The comments were considered in finalizing this document. A summary of the comments received from the various stakeholders and the public and the actions taken are summarized in **Annex Table 6**.

173. Further as required by the Public Finance Management Act, the County Fiscal Strategy Paper was shared with various stakeholders and the public for comments before finalization.

IV. COUNTY FINANCIAL MANAGEMENT AND DIVISION OF REVENUE

4.1. Compliance with fiscal responsibility principle

Management of county finances shall be in accordance with the Constitution, Public Finance Management (PFM) Act, 2012 and the Public Finance Management (County Government) Regulations, 2015. Table 4.1 below provides a summary of total expenditures and total revenues by counties for FY 2020/21 to 2022/23.

Table4.1: Summary of County Revenues and Expenditures from FY 2020/21 to 2022/23

Item	FY 2020/21		FY 2021/22		FY 2022/23	
	Approved Budget	Actual Budget	Approved Budget	Actual Budget	Approved Budget	Actual Budget
Total Revenues	14,002,888,408	11,393,630,404	14,454,364,384	11,444,758,069	14,824,738,618	12,752,901,294
Total Expenditure	14,002,888,408	11,393,630,404	14,454,364,384	11,444,758,069	14,824,738,618	12,752,901,294
Total Development	4,720,012,191	3,360,761,147	4,479,377,759	2,189,989,610	4,445,883,438	2,820,520,543
Total Recurrent	9,282,876,219	8,032,869,257	9,974,986,625	9,254,768,459	10,378,855,179	9,932,380,751
Wages	4,769,700,248	4,918,472,158	5,657,067,230	5,178,340,834	5,674,759,283	5,520,728,526
Other Recurrent	4,513,175,971	3,114,397,099	4,317,919,395	4,076,427,625	4,704,095,896	4,411,652,225
% of Development in Total Budget	33.7	29.5	31.0	19.1	30.0	22.1
% of Recurrent in Total Budget	66.3	70.5	69.0	80.9	70.0	77.9
% of Wages in Total Budget	34.1	43.2	39.1	45.2	38.3	43.3

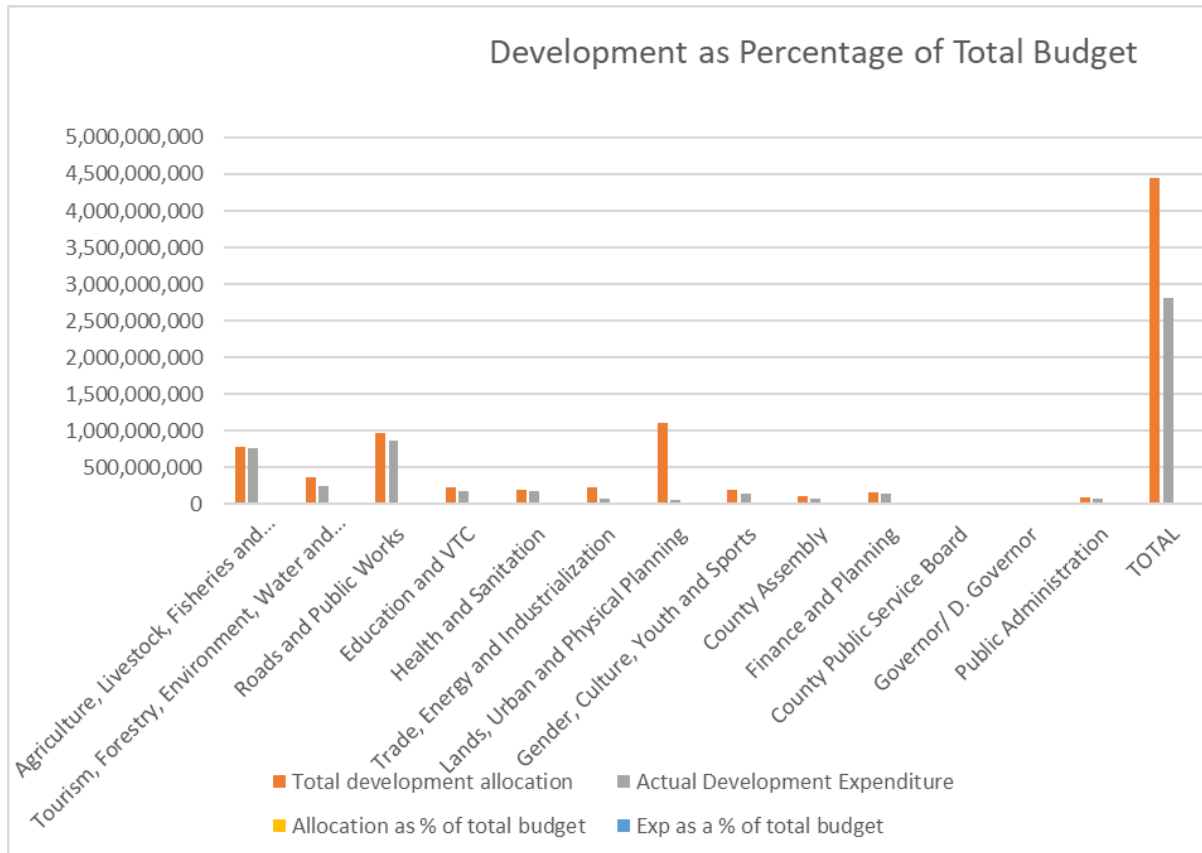
4.1.1. Allocation to Development Expenditure over the Medium-Term

174. The County is required to allocate a minimum of thirty percent of its budget over the medium-term to development expenditure pursuant to Section 107 (2) (b) of the Public Finance Management Act, 2012. The County has met this legal requirement and allocated at least thirty percent of its approved budget to development expenditures. As indicated in Table 4.1, the total county approved development expenditures over the medium-term account for 33.7 percent in FY 2020/21, 31.0 percent in FY 2021/22 and 30.0 percent in FY 2022/23 translating to an average of 31.6 percent of the total Budget.

Table 23: Budgeted Development Expenditure as a Percentage of Total County Expenditure

Department	Total Budget Allocation	Total development allocation	Allocation as % of total budget
Agriculture, Livestock, Fisheries and Cooperative Development	1,232,138,834	779,785,147	5.26
Tourism, Forestry, Environment, Water and Natural Resources	751,691,308	373,341,094	2.52
Roads and Public Works	1,137,358,855	966,656,933	6.52
Education and VTC	1,840,259,915	233,631,139	1.58
Health and Sanitation	3,626,881,406	191,976,917	1.29
Trade, Energy and Industrialization	288,873,857	224,111,671	1.51
Lands, Urban and Physical Planning	1,290,969,372	1,115,800,763	7.53
Gender, Culture, Youth and Sports	342,351,161	200,208,504	1.35
County Assembly	1,294,353,579	106,793,185	0.72
Finance and Planning	1,642,584,330	155,867,884	1.05
County Public Service Board	64,046,205	10,000,000	0.07
Governor/ D. Governor	554,310,467	0	0.00
Public Administration	758,919,329	87,710,201	0.59
TOTAL	14,824,738,618	4,445,883,438	30.0

Figure 7: FY 2022/23 Budgeted Development Expenditure as a Percentage of Total County Expenditure



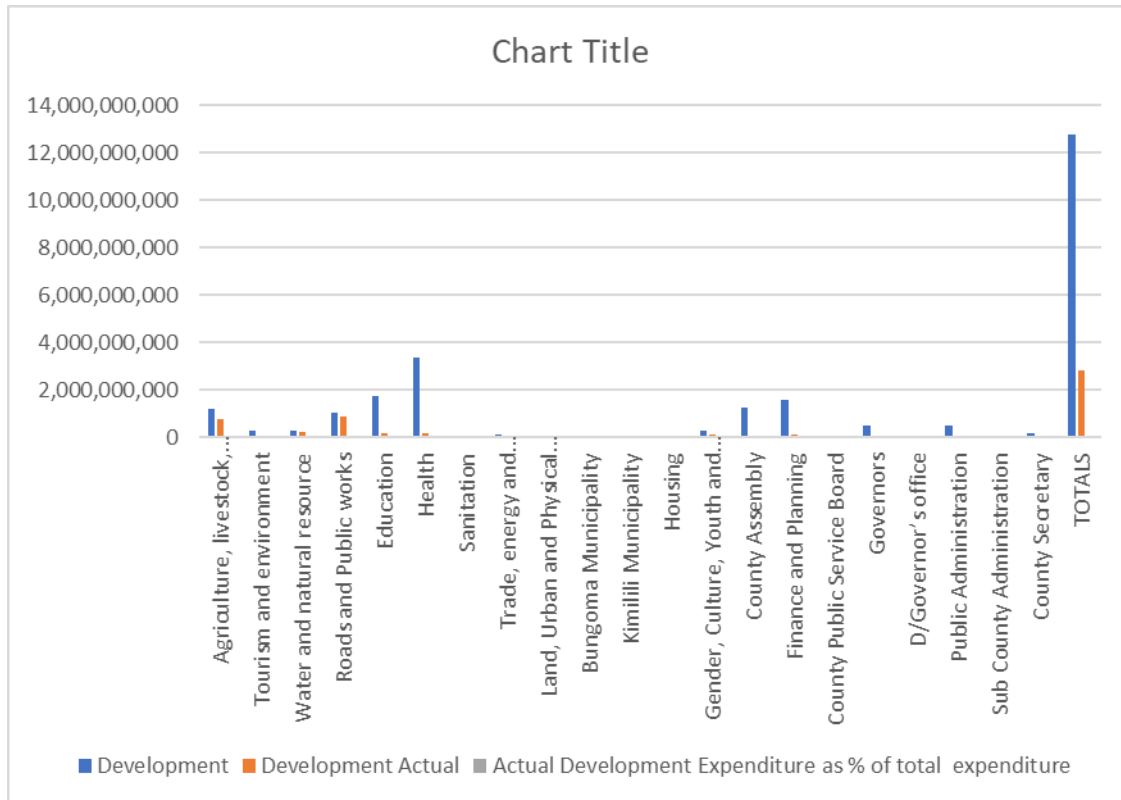
4.1.2. Actual Development Expenditure over the Medium-Term

175. The total actual development expenditure for FY 2020/21, FY 2021/22, and FY 2022/23 accounted for 29.5%, 19.1% and 22.1% of the total actual budget for the same period as indicated in Table 4.1. This translates to an average allocation of 23.5% of actual total expenditures to development expenditures. For the FY 2022/23, only seven departments met this requirement as far as the actual expenditure as a percentage of total budget is concerned as indicated in the table below.

Table 24: Actual Development as percentage of actual total Expenditure for FY 2022/23

Department/ agency	Development		Actual Development Expenditure as % of total expenditure
		Actual	
Agriculture, livestock, fisheries and co-op development	1,202,499,000	770,036,212	6.0
Tourism and environment	312,100,791	18,345,385	0.1
Water and natural resource	305,910,982	227,011,063	1.8
Roads and Public works	1,038,878,063	869,160,607	6.8
Education	1,760,460,767	188,299,642	1.5
Health	3,369,353,134	165,719,280	1.3
Sanitation	8,130,152	6,777,266	0.1
Trade, energy and industrialization	136,779,677	75469481.2	0.6
Land, Urban and Physical Planning	72,344,664	15,821,324	0.1
Bungoma Municipality	36,280,617	2,339,915	0.0
Kimilili Municipality	37,716,643	1,194,559	0.0
Housing	72,774,966	38,179,164	0.3
Gender, Culture, Youth and Sports	284,425,776	144,558,160	1.1
County Assembly	1,245,449,346	68,711,338	0.5
Finance and Planning	1574042651	153,131,111	1.2
County Public Service Board	51,479,463	3,346,658	0.0
Governors	531907953	0	0.0
D/Governor's office	12751463	0	0.0
Public Administration	496,410,180	8,422,621	0.1
Sub County Administration	8978245	0	0.0
County Secretary	194,226,761	63,996,757	0.5
TOTALS	12,752,901,294	2,820,520,543	22.1

Figure 8: FY 2022/23 Actual Development Expenditure as a percentage of total Expenditure.



176. In terms of actual development expenditure for the FY 2022/23, development expenditure amounted to Ksh 2.82 billion (63.4 percent) against a revised target of Ksh 4.44 billion, translating to a shortfall of Ksh 1.62 billion. This was on account of lower absorption of projects financed by grants from the National Government and Development partners that was less by Ksh. 950.13 million. Figure 9: FY 2022/23 Actual Development Expenditures as a Percentage of Total Expenditure (departmental)

4.1.3. Compliance with the Requirement for Expenditure on Wages

177. Regulation 25(1) (b) of the PFM (County Governments) Regulations, 2015 requires that the County wage bill shall not exceed 35 percent of its total revenue. The expenditure on wages and benefits was above the legal threshold (45%) and the county has put in place measures that can move it towards meeting the legal threshold as provided by the law.

178. Over the medium – term, expenditure on wages and benefit for the FY 2020/21, FY2021/22, and FY 2022/23 accounted for 43.2%, 45.2% and 43.3% of the total revenue, respectively as shown in Table 4.1.
179. The total expenditure on wage bill reported by the County government amounted to Ksh 5.52 billion in the FY 2022/23. During the same period the total revenue available to the County government was Kshs. 13.67 billion. The Public Finance Management (County Governments) Regulations, 2015, requires that expenditure on wages and benefits for public officers shall not exceed 35 percent of the total revenue. The county government spent 40.4 per cent of the total revenue and 43.2 percent of total expenditure on wages which is slightly higher than the threshold of 35 per cent provided by PFMA 2012
180. **The challenges causing the high wage bill.**
- a) **Budget allocations not observed:** recruitments are done haphazardly without reference to county plans or budgets resulting in unregulated budgets to realign the vote heads.
 - b) **Unplanned promotions:** There has been a clamor for higher salaries and allowances which is usually attained through promotions. Unfortunately, these unplanned promotions are executed without following due diligence, consequently exerting pressure on the wage bill.
 - c) **Mass recruitment of lower cadres:** Most of the county officers are in the lower cadres (support staff and enforcement officers) this is a way for holders of political office to garner support and fulfill promises made on the campaign trail. Lower cadre officers are recruited in hundreds and deployed to departments without clear roles. These lower cadres take up a large chunk of the wage bill.
 - d) **Engagement of casual workers:** Instances where the casual workers have been retained on the payroll throughout the year when their contract should have been terminated or converted.
 - e) **Ghost workers:** the county has undertaken human resource audits (staff headcount) in a bid to confirm the existence of ‘ghost’ workers.
181. To further manage wage bill, the county government has put in place the following measures to ensure compliance.
- a) **Regular consultations between the County Treasury and the Accounting Officer on wage bill management.** PFM (County Governments) Regulations, 2015 Sect. 119. (3) requires that the Accounting Officer of a county government should ensure that the personnel cost of all appointees, as well as promotion and salary increments, be met within the budgetary allocation voted for by the county government entity.

Also, the Accounting Officer should certify the correctness of the payroll at least once every month – Sect. 120 (3).

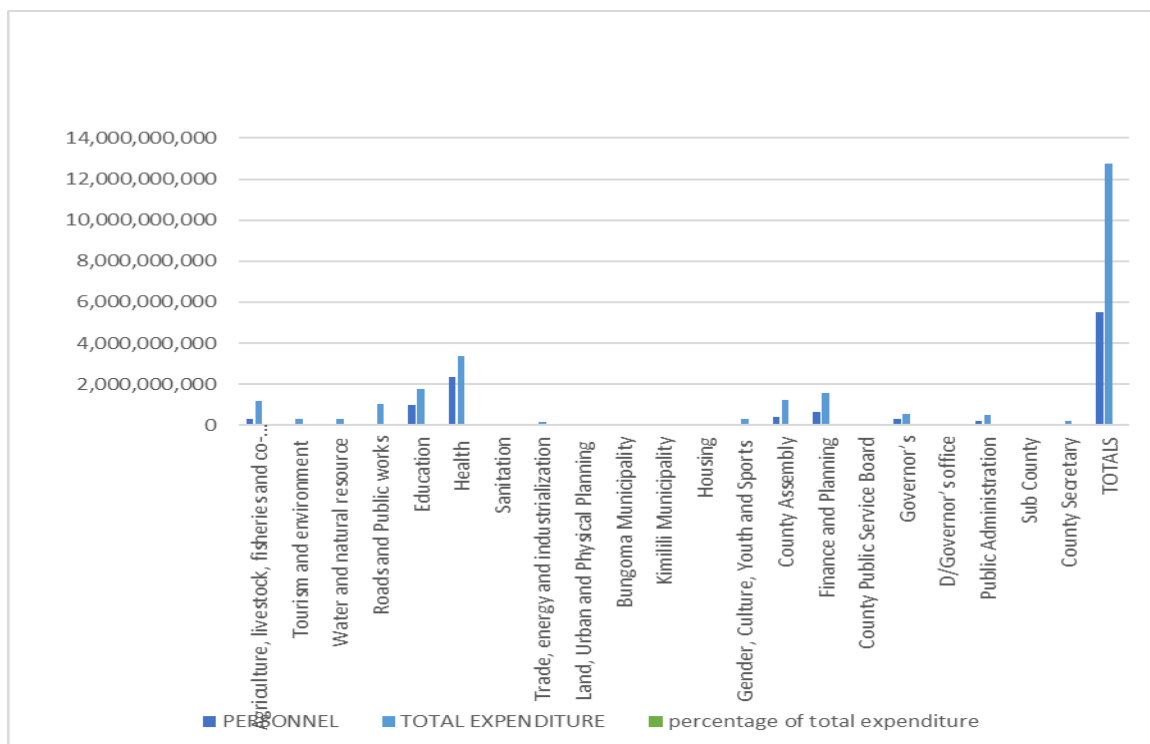
- b) **The CPSB to widely consult with the County Treasury while implementing its mandate.** Further, Sect. 119 (4) of the PFM Regulations emphasizes that the CPSB shall only approve the establishment of new public service positions after getting confirmation of the availability of budgetary provisions from the County Treasury.
- c) **The engagement of casual workers since there is no long-term commitment involved.** However, this provision needs to be strictly observed to avoid the possibility of retaining these casual workers on the payroll beyond their contract period which also may lead to unnecessary litigation.
- d) **Strengthen performance management to reward productivity and performance. This will slow down the pace for seeking staff promotions hence reduce pressure on the wage bill.** The County Government Act succinctly describes matters to be considered by the CPSB during appointments, promotions, or re-designation. Sect. 65 (2) requires that CPSB should ensure promotions are undertaken based on merit, fairness, and transparency.

Table 25: Expenditure by Economic Classification

MINISTRY/DEPARTMENT	PERSON NEL	OPERATIONS AND MAINTENANCE	TOTAL RECURRENT	DEVELOPMENT	TOTAL EXPENDITURE
Agriculture, livestock, fisheries and co-op development	326,285,414	106,177,374	432,462,788	770,036,212	1,202,499,000
Tourism and environment	26,712,683	254,042,723	293,755,406	18,345,385	312,100,791
Water and natural resource	34,153,259	44,746,660	78,899,919	227,011,063	305,910,982
Roads and Public works	74,297,387	101,420,069	169,717,456	869,160,607	1,038,878,063
Education	1,001,786,400	570,374,725	1,572,161,125	188,299,642	1,760,460,767
Health	2,370,455,177	834,078,677	3,203,633,854	165,719,280	3,369,353,134
Sanitation	698,586	654,300	1,352,886	6,777,266	8,130,152
Trade, energy and industrialization	23,278,141	38,032,055	61,310,196	75,469,481	136,779,677
Land, Urban and Physical Planning	18,831,254	27,792,086	56,523,340	15,821,324	72,344,664
Bungoma Municipality	13,175,193	20,765,509	33,940,702	2,339,915	36,280,617
Kimilili Municipality	12,213,523	29,308,561	36,522,084	1,194,559	37,716,643
Housing	9,115,400	26,480,402	34,595,802	38,179,164	72,774,966
Gender, Culture, Youth and Sports	45,977,791	93,889,825	139,867,616	144,558,160	284,425,776
County Assembly	389,221,180	787,516,828	1,176,738,008	68,711,338	1,245,449,346

MINISTRY/DEPARTMENT	PERSONNEL	OPERATIONS AND MAINTENANCE	TOTAL RECURRENT	DEVELOPMENT	TOTAL EXPENDITURE
Finance and Planning	636,175,787	784,735,753	1,420,911,540	153,131,111	1,574,042,651
County Public Service Board	6,713,126	41,419,679	48,132,805	3,346,658	51,479,463
Governor's	286,882,127	245,025,826	531,907,953	0	531,907,953
D/Governor's office	0	18,751,463	12,751,463	0	12,751,463
Public Administration	225,655,929	262,331,630	487,987,559	8,422,621	496,410,180
Sub County	0	8,978,245	8,978,245	0	8,978,245
County Secretary	19,100,169	115,129,835	130,230,004	63,996,757	194,226,761
TOTALS	5,520,728,525	4,411,652,225	9,932,380,751	2,820,520,543	12,752,901,294

Figure 9: Actual Expenditure on Wages and Salaries as percentage of Total expenditure for the FY 2022/23



Source of Data: Bungoma County treasury

4.2. Enhancement of County's Own-Source-Revenue

182. The County's actual Own Source Revenue (OSR) collection for FY 2022/23 was Ksh. 1.155 billion against a target of Ksh. 1.134 billion representing 85.7 percent of the annual target. This was an increase of Ksh. 172.3 million from Ksh. 983.29 million

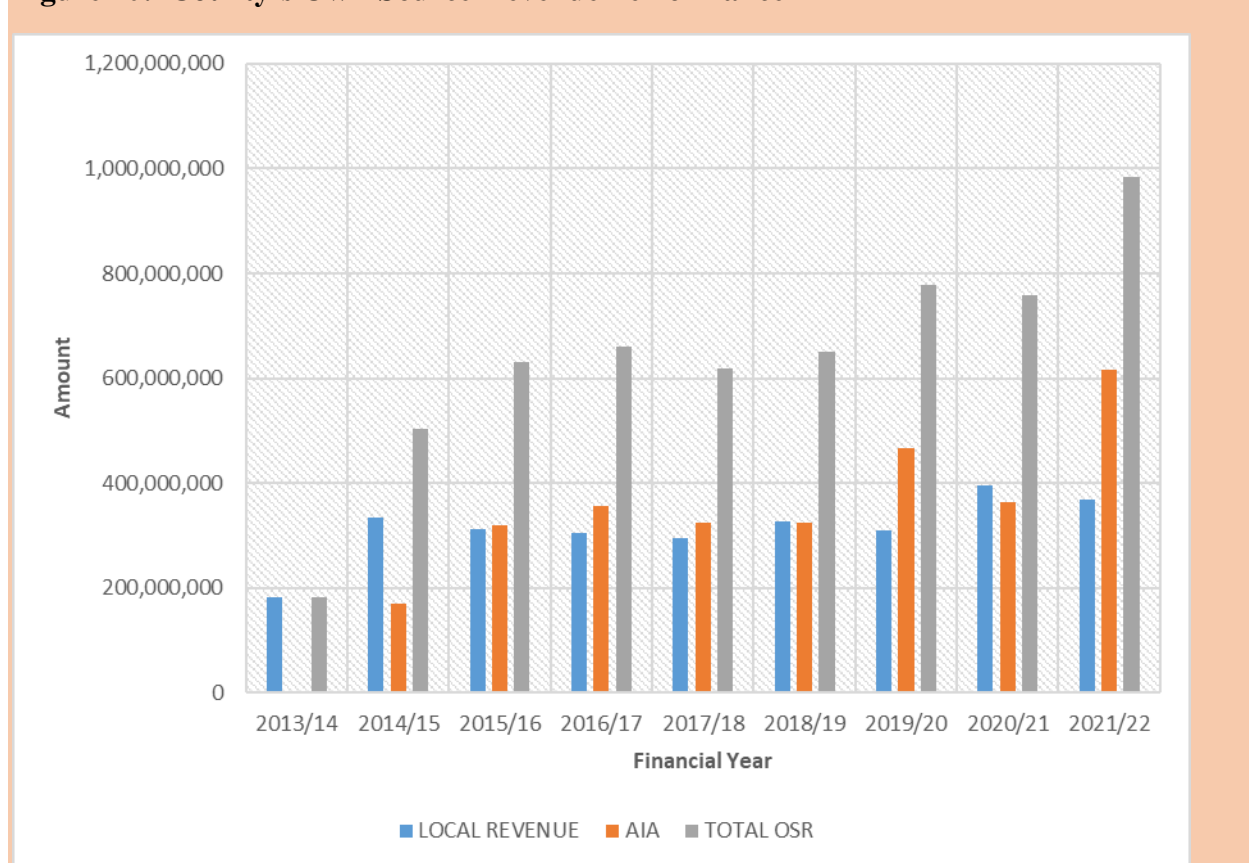
collected in FY 2021/22 that was 66 percent of the annual OSR target of Ksh. 1.488 billion and 791.39 million collected in FY 2020/21 that was 69 percent of the annual OSR target of Ksh. 1.141 billion. Table 23.

Table 26: Total own source revenue for the FY 2022/23

No	Revenue Stream	Actual Amount Received FY 2021/22	Approved budget amounts FY 2022/23	Actual Amount Received FY 2022/23	Variance (Kshs.)	Remarks (%)
2	Local generated Revenue	368,035,218.00	500,000,000.00	379,716,358.00	- 120,283,642.00	75.94
	Land Rates	23,164,932.00	50,000,000.00	24,934,080.00	-25,065,920.00	49.87
	Alcohol drinks licenses	5,937,000.00	7,500,000.00	7,269,900.00	-230,100.00	96.93
	Single Business Permits	75,283,750.00	93,908,828.00	74,418,765.00	-19,490,063.00	79.25
	Application fees	4,136,550.00	15,006,988.00	4,530,000.00	-10,476,988.00	30.19
	Renewal fees	8,179,800.00	6,342,869.00	7,158,783.00	815,914.00	112.86
	Duplicate permit	-	130,000.00	42,000.00	-88,000.00	32.31
	Conservancy fees	12,749,805.00	12,247,768.00	12,524,940.00	277,172.00	102.26
	Fire Fighting	20,375,490.00	19,199,668.00	20,644,050.00	1,444,382.00	107.52
	Advertisement fees	23,331,893.00	27,473,695.00	23,429,345.00	-4,044,350.00	85.28
	Food and Drugs Permit	3,612,790.00	7,711,493.00	3,367,390.00	-4,344,103.00	43.67
	Change of user fees	26,500.00	142,010.00	14,200.00	-127,810.00	10.00
	Parking fees	9,876,670.00	14,809,344.00	7,961,599.00	-6,847,745.00	53.76
	Bodaboda parking	1,474,270.00	10,378,584.00	2,732,592.00	-7,645,992.00	26.33
	Burial Fees	63,000.00	124,133.00	52,500.00	-71,633.00	42.29
	House Rent	10,320,100.00	6,179,220.00	8,740,100.00	2,560,880.00	141.44
	Stadium Hire	59,000.00	428,258.00	31,000.00	-397,258.00	7.24
	Miscellaneous Income	73,024.00	632,796.00	135,933.00	-496,863.00	21.48
	Plan Approval	11,464,386.00	21,854,301.00	8,263,361.00	-13,590,940.00	37.81
	Inspection fee	1,927,842.00	4,468,779.00	1,524,040.00	-2,944,739.00	34.10
	Technical services	-	0.00	-	-	-
	Ground Rent	2,827,155.00	1,046,257.00	2,700,684.00	1,654,427.00	258.13
	Market fees	34,997,444.00	41,454,524.00	26,556,030.00	-14,898,494.00	64.06
	Enclosed Bus Park Fee	61,985,700.00	70,000,000.00	60,145,319.00	-9,854,681.00	85.92
	Slaughter fee	3,087,434.00	6,845,424.00	2,943,790.00	-3,901,634.00	43.00
	Plot transfer	318,000.00	454,672.00	210,000.00	-244,672.00	46.19
	Change of Business name	40,500.00	96,525.00	23,000.00	-73,525.00	23.83
	Impound Charges	385,725.00	2,706,094.00	293,400.00	-2,412,694.00	10.84
	Cess	38,882,062.00	48,000,000.00	53,460,955.00	5,460,955.00	111.38
	Other charges	-	1,644,536.00	-	-1,644,536.00	-
physical planni	-	0.00	-	-	-	
Penalty	-	1.00	2,807,175.00	2,807,174.00	100.00	
Market shops rent	1,327,800.00	3,284,552.00	1,807,700.00	-1,476,852.00	55.04	
Stock Sales	8,369,060.00	12,037,815.00	8,753,040.00	-3,284,775.00	72.71	
Other Revenue sources	3,757,536.00	13,890,866.00	12,240,687.00	-1,650,179.00	88.12	
3	Aids in Appropriation	615,261,490.00	847,382,861.00	775,882,124.00	-71,500,737.00	91.56
	Agriculture, livestock, fisheries, and co-op development	29,431,030.00	31,373,546.00	30,103,077.00	-1,270,469.00	95.95
	Tourism, Forestry,	39,600.00	1,273,388.00	94,600.00	-1,178,788.00	7.43

No	Revenue Stream	Actual Amount Received FY 2021/22	Approved budget amounts FY 2022/23	Actual Amount Received FY 2022/23	Variance (Kshs.)	Remarks (%)
	environment and natural resource and water					
	Roads and Public Works	-	4,051,688.00	-	-4,051,688.00	-
	Education, Science and ICT	-	22,217,476.00	-	-22,217,476.00	-
	Health and Sanitation.	585,790,860.00	767,056,828.00	745,684,447.00	-21,372,381.00	97.21
	Trade, Energy and Industrialization	-	0.00	-	-	-
	Lands, Urban and Physical Planning	-	6,611,952.00	-	-6,611,952.00	-
	Housing and Sanitation	-	7,000,000.00	-	-7,000,000.00	-
	Public Administration	-	7,797,983.00	-	-7,797,983.00	-
	Grand Total	983,296,708	1,347,382,861	1,155,598,482	-191,784,379	85.77

Figure 10: County's Own-Source-Revenue Performance



Source of Data: *Bungoma County treasury*

183. In the Financial Year 2024/25, the department of revenue anticipates to ride on the enhanced Bungoma Automated Revenue Management system to collect more domestic resources. The system was developed in 2015, implemented in the year 2016 and it supports all the local revenue streams. The system has been effective and enhanced revenue collection from a low of Ksh.182 million in 2013/2014 to a high of Ksh.395 million from local revenue in 2020/21.
184. The department has continued to institute new measures directed at sealing all the possible leakages to enhance revenue collection and improve collection efficiency. The market entry fees module has been developed and re-structured. It is now possible to register all market traders which allow them to generate bills and pay through m-pesa. This new module is meant to reduce cash handling amongst taxpayers and revenue collectors and the department is able to track market fee defaulters. The Finance Act 2021 requires all payments of market fees to be cashless while exempting low value traders with no structures.
185. The department continues to implement flexible payment plans for property rates owners. Defaulters with huge balances can agree and enter and into a twelve-month payment plan. This strategy has enabled improved performance of property rates.
186. As part of the implementation of the National Policy to Support County Governments enhance their Own Source Revenue, the Commission on Revenue Allocation (CRA) in collaboration with the National Treasury and other stakeholders is in the process of developing a model tariffs and pricing policy. The County Governments are expected to customize this model policy to develop their respective tariffs and pricing policy in line with Section 120 of the County Government Act, 2012. The tariffs and pricing policy will form the basis for levying fees and charges by the County Governments

4.3. Prudent Management of Fiscal Risks

4.3.1. Pending Bills

187. According to Section 94 (1) (a) of the PFM Act, 2012, failure to make any payments as and when due by a State organ or a public entity may be an indicator of a serious material breach, or a persistent material breach of measures established under the Act. In this context, Article 225 of the Constitution read together with Section 96 of the PFM Act gives the CECM Finance powers to stop transfer of funds to the concerned Ministry, Departments and Agencies. Over the years, the County Government has accumulated pending bills and as at 30th January 2023, the MDAs reported accumulated pending bills amounting to Kshs. 2.12 billion. In addition, Ksh 177.64

million worth of pending bills was provided for in the Approved First Supplementary Budget Estimates FY 2023/24 leaving a balance of Kshs. 1.94 billion to be provided for in FY 2024/25 budget estimates.

188. The FY 2024/25 pending bill total is kshs.1,290,410,875, and there is a provision of kshs.472,696,589 representing 36.6% leaving a balance of kshs.817,714,285 representing a 63.3% balance which still pose a great risk .The county treasury has proposed a payment plan for contactors which should be agreed upon through the office of the county attorney when situation worsen and strict financial control will be applied to avoid wastage.

Table 27: County Level (Executive) Recurrent Pending Bills to be Provided for FY 2024/25

Department	Pending Bills to be Provided For FY 2024/25	CFSP Provision	Amounts Not Provided For
Office of The Governor	85,884,042	42,942,021	- 42,942,021
Public Service Management and Administration	27,271,345	29,002,462	1,731,117
Office of the County Secretary	9,772,487	-	- 9,772,487
County Attorney	89,842,514	41,736,888	- 48,105,626
Finance and Economic Planning	410,307,920	147,248,188	- 263,059,732
Tourism, Environment, Forestry and Climate Change	-	-	-
Water and Natural Resources	-	-	-
Education and Vocational Training centres	1,690,250	845,125	- 845,125
Lands, Urban and Physical Planning	1,974,825	987,412	- 987,414
Housing	-	-	-
Bungoma Municipality	1,320,740	660,370	- 660,370
Kimilili Municipality	1,180,000	590,000	- 590,000
Trade, Energy and Industrialization	14,843,945	7,421,973	- 7,421,973
Gender & Culture	5,197,657	2,598,829	- 2,598,828
Youth & Sports	-	-	-
County Public Service Board	7,559,830	3,779,915	- 3,779,915
Roads and Public Works	8,060,732	4,030,366	- 4,030,366
Health and Sanitation	84,816,483	29,960,833	- 54,855,651
Agriculture, Livestock, Fisheries and Cooperative Development	12,981,185	-	- 12,981,185
TOTAL	762,703,954	311,804,380	- 450,899,575

Table 28: County Level (Executive) Development Pending Bills to be Provided for FY 2024/25

Department	Pending Bills to be Provided For FY 2024/25	CFSP Provision	Amounts Not Provided For
Office of The Governor	-	-	-
Public Service Management and Administration	2,332,541	2,332,541	-
Office of the County Secretary	-	-	-
County Attorney	-	-	-
Finance and Economic Planning	1,333,732	1,333,732	-
Tourism, Environment, Forestry and Climate Change	12,399,107	6,199,554	- 6,199,553
Water and Natural Resources	42,808,208	21,404,104	- 21,404,104
Education and Vocational Training centres	-	-	-
Lands, Urban and Physical Planning	4,883,250	2,441,625	- 2,441,625
Housing	51,101,100	-	- 51,101,100
Bungoma Municipality	-	-	-
Kimilili Municipality	-	-	-
Trade, Energy and Industrialization	94,468,361	27,834,101	- 66,634,261
Gender & Culture	- 958,513	1,189,309	2,147,821
Youth & Sports	3,337,129	-	- 3,337,129
County Public Service Board	-	-	-
Roads and Public Works	153,963,576	76,981,788	- 76,981,788
Health and Sanitation	1,949,920	-	- 1,949,920
Agriculture, Livestock, Fisheries and Cooperative Development	102,568,271	21,175,457	- 81,392,814
TOTAL	470,186,682	160,892,210	- 309,294,472

192. The total pending bills for the ward-based projects totals to kshs. 655,698,915 and a provision of kshs. 327,849,458 representing 50% has been incorporated in the FY 2024/25 budget estimates leaving a balance of kshs.327,849,457. This 50% balance with small amounts involve many contactors that extremely poses risk situation that require short term measures to ensure they are fully paid.

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Table 29:: Ward Level Pending Bills to be provided for in FY 2024/25

Department	Balance to be provided for in FY 2024/25		
	WARD BASED	COMMITMENTS	TOTAL
Water and Natural Resources	128,218,355	-	128,218,355

	Balance to be provided for in FY 2024/25		
Education and Vocational Training centres	200,682,071	-	200,682,071
Lands, Urban and Physical Planning	12,630,000	-	12,630,000
Housing	-	-	-
Bungoma Municipality	-	-	-
Kimilili Municipality	-	-	-
Trade, Energy and Industrialization	- 5,471,354	2,851,800	- 2,619,554
Gender & Culture	12,351,971	-	12,351,971
Youth & Sports	- 4,000,000	-	- 4,000,000
County Public Service Board	-	-	-
Roads and Public Works	264,322,575	-	264,322,575
Health and Sanitation	21,591,317	-	21,591,317
Agriculture, Livestock, Fisheries and Cooperative Development	16,367,450	6,154,730	22,522,180
TOTAL	646,692,385	9,006,530	655,698,915

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

- Departments should have proper internal control measures to ensure that proper procedures are followed in contracting for goods and services to avoid claims that lack supporting documentation.
- Timely procurement requisitions to avoid the last-minute rush at the closure of the financial year. Therefore, work plans should be prepared in such a way that most works, goods, and services are procured in the first two quarters of the financial year.
- Departments to make a follow up on works, goods and services procured are completed and delivered within the stipulated contract timeframe to avoid payments spilling in the subsequent financial years.
- Clarity on what qualifies to be a pending bill to avoid overstating the overall county pending bills which hinders proper planning and execution of planned projects for the subsequent years.
- The county treasury to sensitize the implementers on what pending bills are and their implications. The national treasury uses a 90-day in unpaid bills as the basis of definition of a pending bill.
- Implementation of the County assembly recommendations captured in the ADP 2023/24 and CBROP 2023 on payment of pending bills as well as the CRA recommendations that indicated the county own source revenue

potential of Kshs. 1.4 billion.

190. In a Circular No.2/2022 dated 24th March 2022, the National Treasury informed all Governors and County Executive Committee Members (CECMs) for Finance to urgently ensure outstanding pending bills are paid as soon as possible to comply with the PFM act and most importantly avoid disrupting the operations and other financial obligations of the county government due to stoppage of monthly disbursements. Other measures geared at ensuring that there is no further accumulation of pending bills include:

- a) All Counties are to regularly report on pending bills in accordance with the financial reporting template by the Public Service Accounting Standards Board (PSASB). Further to this, the National Treasury issued a Circular Ref: AG.3/83/1/Vol.VII (22) dated 11th May 2022 to all CECMs for Finance on Year End Closing Procedures for Financial Year 2021/2022. According to this Circular Part 3.15 (ix), County Governments are required to disclose in a note to the financial statements, details of all pending bills, including the date, beneficiary, description and amount and the reason why the amount was not settled by the due date.
- b) The CoB will continue to provide regular updates on the progress made on settlement of eligible pending bills; and,
- c) County Governments are to provide monthly payment plans for outstanding pending bills which aim at settling the pending bills on a First-In First-Out basis.

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

4.3.2. Statutory Remittances

192. County Government owe money to the various pension funds ((the Local Authorities Provident Fund (LAPFUND), the Local Authorities Pension Trust (LAPTRUST), and the County Pension Fund (CFP) that serve employees of County Governments and affiliated entities which have accumulated over the years. The County Treasury took stock of all the pension liabilities, ensured proper recording in the stock of County pending bills prioritized the settling of these liabilities to ensure County staff do not

retire without a pension. As at 31st December, 2023, the unremitted contributions stood at Ksh 395.54 million. In this regard, County treasury has proposed a provision of Kshs. 157.8 million in the First Supplementary budget FY 2023/24 to cater for the FY 2018/19 - 2022/23 arrears and a deficit of Kshs. 157.88 million will be provided for in the FY 2024/25 Annual Budget to ensure compliance with the PFMA 2012 and avoid inconveniencing exiting employees of County Government and the connected entities when accessing their benefits.

Table 30: Outstanding pension pending bills owed by the County Government

S/NO	Name of the Scheme	Principal Debt Ksh	Accrued Interest Ksh	Total Debt Accrued Interest
1	Local Authorities Provident Fund (LAPFUND)	311,301,595.02	553,296,669.20	864,598,264.22
2	Local Authorities Pension Trust F(LAPTRUST)	84,241,026	56,975,126	141,216,153
3	County Pension Fund (CPF DC)	0	0	0
	Total	395,542,621.02	610,271,795.2	1,005,814,417.22

4.3.3. Status of debt owed to Kenya Power and Lighting Company (KPLC)

193. In 2023/24 FY, the Department had an approved budget of Kshs. 3,900,000 which was revised to Kshs. 13,900,000 during 1st Supplementary Budget. The Outstanding bill as at 1st July 2023 amounted to Kshs. 10,601,787.45. as per the schedule below.

S/NO	Time Frame	Bill from KPLC	Payment	Balance c/d	Remarks
1.	8 th June 2023	10,601,787.45	-	10,601,787.45	No payment was made as there was no money. This was brought forward as a pending bill in 2023/24 FY.
2.	9 th August 2023	13,420,851.36	3,832,660.35	9,588,191.01	The Department had an allocation of Kshs. 3,900,000 against a total bill of Kshs. 13,420,851.36 hence managed to pay Kshs. 3,832,660.35
3.	12 th February 2024	20,245,505.37	10,000,000	10,245,505.37	After 1 st supplementary, the Department received Kshs. 10,000,000 which has been processed (on the Internet Banking).

4.3.4. Capacity Building on Public Finance Management

194. The Public Finance Management Act (PFMA), 2012 mandates the County Treasury to develop and oversee the implementation of a

comprehensive county financing systems that ensures financial controls for efficient and effective utilization of public resources. The County Treasury is further required to strengthen county public finance management institutional capacities to implement, manage and support governance, development and service delivery.

195. The August 2022 General Election ushered in the current county administration. Since many county administrations had completed their second terms in office, changes in key financial management leadership positions were inevitable. In view of the above changes, there is need for a proper capacity building to the new Executive Committee Members and Chief Officers responsible for Finance, Heads of accounting, finance/budget, procurement, economic planning, revenue, and internal audit and County Assembly Chair budget /Finance Members at the County Governments on PFM matters. County capacity building is a responsibility assigned to the County Treasury by the PFM Act, 2012.

4.4. Division of Revenue for FY 2024/25

4.4.1. Performance of shareable Revenue

196. County Government of Bungoma actual revenue in FY 2022/23 was Kshs. **13.67billion against an estimate of Kshs 14.82 billion.** Own Source revenue collected in FY 2022/23 was Ksh 1.155 billion against a target of Ksh 1.34 billion. This represents a shortfall of Ksh 1.15billion as shown in (Table 12). It is evident that over the years, the own source revenue has been underperforming resulting in revenue shortfalls that calls for fiscal consolidation by both levels of government. For FY 2024/25 and FY 2025/26, own source revenues are projected at Ksh 1.237 billion and Ksh 1.299 billion respectively representing 10% increment on the Actual Revenue performance of FY 2022/23.

4.5. County Allocations for FY 2024/25

197. Article 202 (2) of the Constitution provides that County Governments may be given additional allocations from the National Government's share of revenue, either conditionally or unconditionally. Management of intergovernmental fiscal transfers is provided in the PFM Act, 2012, its Regulations and National Treasury

198. Circular No. 8 of 2017 on "Guidelines for the Management of Intergovernmental Fiscal Transfers in Kenya". To ensure efficiency, accountability and impact of programs and services funded through grants, all grants to counties shall be coordinated by the

line ministries. The ministries are responsible for development of grant frameworks and conditions to be met by counties. The Accounting Officers in the respective ministries have the sole authority for the approval of funds, review, and approval of financial and non-financial reports prior to submission to the National Treasury.

199. Based on Division of Revenue Bill (DoRB) and the Budget Policy Statement 2024, the proposed County Governments equitable revenue share projection is Ksh 11.27 billion for FY 2024/25 up from kshs 11.11 billion. The CFSP 2024 has provided for the County Assembly Expenditure Ceilings at Kshs. 1.16 billion which is higher than the Commissions' recommendation to the Senate of Kshs. 1.073 which may be approved with or without amendments. The county treasury allocated a total of Kshs. 86.86 million on non-ceiling programmes in the County Assembly i.e MCAs car reimbursement and Maintenance costs, staff Mortgage and construction of the speaker's residence.

200. The County's equitable share has increased by kshs. 167.003 million in FY 2024/25 due to the following prevailing circumstances:

- i) The implementation of the fiscal consolidation plan by the Government which is aimed at reducing the fiscal deficit inclusive of grants from 5.6 percent of GDP in FY 2022/23 percent to 4.7 percent of GDP in FY 2023/24, and further to 3.9 percent of the GDP in FY 2024/25. In this regard, there is need for continuous rationalization of expenditures by eliminating non-core expenditures while improving efficiency in development projects implementation so as to contain expenditure growth, stabilize debt and reduce debt vulnerabilities.
- ii) The National Government continues to solely bear shortfalls in revenue in any given financial year. However, County Governments continue to receive their full allocation despite the budget cuts affecting the National Government entities.
- iii) Increased expenditures for National Government for purposes of debt servicing coupled with a weakening shilling against the dollar.
- iv) Low ordinary revenue collections attributed to the ongoing geopolitical shocks. This includes the Russia-Ukraine war which has negatively affected the dollar and the international debt market.
- v) In the spirit of devolution, the National Government is committed to fully devolving functions that it has historically performed since devolution, and which are county government functions such as the library services which was transferred to the County Governments together with the attendant allocations in the FY 2023/24; and

vi) The proposal to increase the equitable share to Ksh 401.6 billion in the FY 2024/25 is equivalent to 25.5 percent of the last audited accounts (Ksh 1,573.42 billion for FY 2019/20) and as approved by Parliament. The proposed allocation therefore meets the requirement of Article 203(2) of the Constitution that equitable share allocation to counties should not be less than 15 per cent of the last audited revenue raised nationally, as approved by the National Assembly.

Table 31: County Governments’ Revenue Share (Kshs)

Item Description	FY 2024/25
Total Equitable share	11,278,987,461
Local generated Revenue	417,687,994
Aids in Appropriation	820,252,892
Conditional grants -Development Partners	701,173,980
Conditional grants -National Government	964,642,891
FUNDS	171,327,531
Total	14,354,072,749

Source: County Treasury

201. Own source revenue for FY 2024/25 is projected at Ksh. 1.23 billion, equivalent to a drop of Ksh 806 million (or 39.4 percent) against FY 2023/24 target. To achieve this, the County Government through the Ministry of Finance and Economic planning will undertake a combination of both revenue administrative and system reforms.

4.6. Additional Allocations to the County in FY 2024/25

202. In FY 2024/25, the National Treasury proposes to allocate the county Kshs 1.66 billion as additional conditional allocations from the National Government share of revenue in line with Article 202 (2) and conditional allocation from proceeds of external loans and grants. The additional conditional allocations are meant to support specific national policy objectives to be implemented by County Government. The additional conditional allocations are meant to support specific national policy objectives to be implemented by County Governments. **(Table 32).**

203. Funds for additional allocations to County Government shall be included in the budget estimates of the National Government and shall be submitted to Parliament for approval.

In the 2024 Budget Policy Statement, the National Treasury proposes to allocate Ksh 1.66 billion as additional allocations (conditional and unconditional) to County Government of Bungoma. Out of this, Kshs. 419.292 million will be financed from the National Government’s share of revenue, and Ksh 1.24 billion from proceeds of loans and grants from Development Partners.

204. These additional allocations to county are as follows:

i) *Road Maintenance Levy Fund (RMLF)* amount to Ksh 184.55 million: The summit resolution of February 2023 stipulated the need to develop a reform agenda for the road sector so that the RMFL allocation to the County Governments is considered in the FY 2024/25 through a restructured process. In this regard, a consensus has since been reached that, on allocation for maintenance of county roads from RMFL as a conditional allocation to County Governments.

ii) *Conditional Allocation for the Community Health Promoters (CHPs) Programme* of Ksh 84.13 million: During the 10th National and County Governments Coordinating Summit, the implementation of the CHPs programme was extended from the current three years to five years under the BETA model of economic revival to accelerate the achievement of universal health coverage through support to the County Governments. To this end, the National Treasury proposes to allocate Ksh 2.5 billion as a conditional grant to all the forty-seven County Governments. County Governments are expected to provide an equal amount of counterpart funding from their equitable share to match the National Government’s contribution.

iii) *Conditional allocations financed from proceeds of Loans and grants* by Development Partners amounting to Kshs. **1.24** billion has been proposed for transfer to County Governments of Bungoma as conditional additional allocations financed from proceeds of loans and grants from Development Partners in the FY 2024/25, to support a total of fourteen (14) donor-funded projects as outlined in Table 32.

Table 32: Additional Allocation to County Government for FY 2024/25

S/no	Additional Allocation	Amount
a	Additional (Conditional & Unconditional) Allocations from the National Governments Share of revenue for Financial Year 2024/2025	457,242,891
1	Social Health Insurance Reimbursement	105,600,000
2	Community Health Promoters	84,137,892
3	Fuel levy	184,554,999
4	Rural Electrification and Renewable Energy Corporation (REREC)	45,000,000
b	Additional Allocation Financed from proceeds grants from	1,246,523,980

	development partners for Financial Year 2024/25	
1	Danish International Development Agency (DANIDA)	13,698,750
2	Agricultural Value Chain Development Project (NAVCDP)	151,515,152
3	UNFPA	7,400,000
4	Kenya Livestock Commercialization Project (KELCOP)	37,950,000
5	KOICA II	500,000,000
6	UNICEF	1,571,000
7	Finance Locally Led Climate Action Program (FLLOCA)	11,000,000
8	Climate change grant	153,488,888
9	Kenya Devolution Support Programme KDSP II	37,500,000
10	Urban Support programme recurrent	35,000,000
11	KISP II (Kenya Informal Settlement Improvement Project)	297,400,190
	Total	1,665,816,871

Source: National Treasury

4.7. Allocation of Revenue among the County Departments FY 2024/25

205. Horizontal allocation of revenue among the County Governments for FY 2024/24 is based on the Third Basis, which was considered and approved by Parliament in September 2020. The third basis considers the following parameters: Population (18 percent); Health Index (17 percent); Agriculture Index (10 percent); Urban Index (5 percent); Poverty Index (14 percent); Land Area Index (8 percent); Roads Index (8 percent); and Basic Share Index (20 percent).

206. The County Government of Bungoma equitable share for FY 2024/25 are as shown in **Table 33**

Table 33: County Government of Bungoma Revenue Allocation

Budget Item	FY2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
(a) Equitable share	9,432,327,000	8,993,740,000	10,659,435,192	10,659,435,192	11,111,983,608	11,278,987,461
(b) Own source revenue: As per Finance Act	500,000,000	700,000,000	500,000,000	700,000,000	918,701,471	417,687,994
(c) Own source revenue: AIA	378,664,822	563,357,039	591,524,891	698,524,891	1,124,665,392	820,252,892
(d) Conditional grants – National Government	471,132,655	499,669,895	153,297,872	0	255,000,000	964,642,891
(e) Conditional grants – Development partners	1,139,408,023	1,145,561,950	856,297,872	856,320,296	463,050,812	701,173,980
(d) Funds					158,808,217	171,327,531
Total	11,921,532,500	11,902,328,884	12,760,555,827	12,914,280,379	14,032,209,500	14,354,072,749

207. To ensure efficiency, accountability and impact of programs and services funded through grants, all grants shall be coordinated by the line department which shall oversee development of frameworks and conditions to be met by the sectors to receive grants including financial and non-financial reporting. The Accounting Officer has sole authority for the approval of funds and must review/approve financial reports prior to submission to the County Treasury.

208. The 2024/25 proposed sector ceilings have considered the need to ensure that resource allocation is aligned to prioritized programmes in the CIDP III and were enhanced on account of additional programmes, completion of ongoing projects, payment of pending bills and revision of the own source revenue targets as indicated in the table below

Table 34: Sector Ceilings

DEPARTMENT		ALLOCATION	PROJECTIONS	
		FY 2024/25	FY 2025/26	FY 2026/27
Agriculture and Irrigation	Rec	370,663,544	389,196,722	408,656,558
	Dev	369,890,609	388,385,140	407,804,397
	Total	740,554,154	777,581,861	816,460,954
Education and Vocational Training Centres	Rec	1,249,151,498	1,311,609,073	1,377,189,526
	Dev	184,006,245	193,206,557	202,866,885
	Total	1,433,157,743	1,504,815,630	1,580,056,411
Health	Rec	3,169,340,542	3,327,807,569	3,494,197,948
	Dev	63,915,957	67,111,755	70,467,343
	Total	3,233,256,499	3,394,919,324	3,564,665,290
Hospital Facilities	Rec	925,852,893	972,145,537	1,020,752,814
	Dev	0	0	0
	Total	925,852,893	972,145,537	1,020,752,814
Sanitation	Rec	2,113,798	2,219,488	2,330,462
	Dev	8,906,003	9,351,303	9,818,868
	Total	11,019,801	11,570,791	12,149,331
Roads and Public Works	Rec	127,391,066	133,760,619	140,448,650
	Dev	722,695,802	758,830,592	796,772,122
	Total	850,086,868	892,591,211	937,220,772
Trade	Rec	46,678,297	49,012,212	51,462,822
	Dev	77,834,101	81,725,806	85,812,096
	Total	124,512,397	130,738,017	137,274,918
Trade Loan	Rec	0	0	0
	Dev	121,463,930	127,537,127	133,913,983
	Total	121,463,930	127,537,127	133,913,983
Energy	Rec	15,456,042	16,228,844	17,040,286
	Dev	60,824,541	63,865,768	67,059,056
	Total	76,280,583	80,094,612	84,099,343
Industrialization	Rec	9,406,356	9,876,674	10,370,507
	Dev	90,000,000	94,500,000	99,225,000
	Total	99,406,356	104,376,674	109,595,507
Lands, Urban and Physical Planning	Rec	50,890,920	53,435,466	56,107,239
	Dev	9,040,815	9,492,856	9,967,499

DEPARTMENT		ALLOCATION	PROJECTIONS	
		FY 2024/25	FY 2025/26	FY 2026/27
	Total	59,931,735	62,928,322	66,074,738
Housing	Rec	18,880,587	19,824,616	20,815,847
	Dev	463,609,970	486,790,469	511,129,992
	Total	482,490,557	506,615,084	531,945,839
Bungoma Municipality	Rec	93,100,343	97,755,360	102,643,128
	Dev	120,000,000	126,000,000	132,300,000
	Total	213,100,343	223,755,360	234,943,128
Kimilili Municipality	Rec	78,638,217	82,570,128	86,698,635
	Dev	64,538,823	67,765,764	71,154,052
	Total	143,177,040	150,335,892	157,852,687
Tourism and Environment	Rec	318,256,929	334,169,776	350,878,265
	Dev	239,688,442	251,672,864	264,256,507
	Total	557,945,371	585,842,639	615,134,771
Water and Natural Resources	Rec	76,257,997	80,070,897	84,074,442
	Dev	543,601,617	570,781,698	599,320,783
	Total	619,859,614	650,852,595	683,395,225
Gender, Culture	Rec	69,533,612	73,010,292	76,660,807
	Dev	34,684,055	36,418,257	38,239,170
	Total	104,217,666	109,428,550	114,899,977
Women Fund	Rec	0	0	0
	Dev	15,441,660	16,213,743	17,024,430
	Total	15,441,660	16,213,743	17,024,430
Disability Fund	Rec	0	0	0
	Dev	9,437,615	9,909,496	10,404,971
	Total	9,437,615	9,909,496	10,404,971
Youth and Sports	Rec	24,096,013	25,300,814	26,565,855
	Dev	11,386,387	11,955,706	12,553,492
	Total	35,482,400	37,256,520	39,119,346
Youth Fund	Rec	0	0	0
	Dev	24,984,326	26,233,542	27,545,219
	Total	24,984,326	26,233,542	27,545,219
Finance and Economic Planning	Rec	934,104,998	980,810,248	1,029,850,760
	Dev	163,907,575	172,102,954	180,708,101
	Total	1,098,012,573	1,152,913,202	1,210,558,862
Public Service Management and Administration	Rec	796,473,020	836,296,671	878,111,504
	Dev	21,654,809	22,737,549	23,874,427
	Total	818,127,829	859,034,220	901,985,931
Sub County Administration	Rec	6,480,000	6,804,000	7,144,200
	Dev	0	0	0
	Total	6,480,000	6,804,000	7,144,200
Office of the County Secretary	Rec	105,800,599	111,090,629	116,645,160
	Dev	0	0	0
	Total	105,800,599	111,090,629	116,645,160
Governor's Office	Rec	405,368,819	425,637,259	446,919,122
	Dev	0	0	0
	Total	405,368,819	425,637,259	446,919,122
Deputy Governor's Office	Rec	28,642,390	30,074,510	31,578,235
	Dev	0	0	0
	Total	28,642,390	30,074,510	31,578,235

DEPARTMENT		ALLOCATION	PROJECTIONS	
		FY 2024/25	FY 2025/26	FY 2026/27
County Public Service Board	Rec	50,690,039	53,224,540	55,885,767
	Dev	21,433,032	22,504,684	23,629,918
	Total	72,123,071	75,729,224	79,515,685
County Assembly	Rec	1,073,147,000	1,126,804,350	1,183,144,568
	Dev	86,861,462	91,204,535	95,764,762
	Total	1,160,008,462	1,218,008,885	1,278,909,329
Ward Based Projects	Rec		0	0
	Dev	777,849,458	816,741,930	857,579,027
	Total	777,849,458	816,741,930	857,579,027
Grand Total	Rec	10,046,415,519	10,548,736,295	11,076,173,109
	Dev	4,307,657,232	4,523,040,094	4,749,192,099
	Total	14,354,072,751	15,071,776,388	15,825,365,208

Source: County Treasury

4.4 Intergovernmental Transfers

209. National Government Ministries Departments and Agencies (MDAs) are responsible for development of frameworks for the management of conditional additional allocations made to beneficiary County Governments. These frameworks outline the total allocation to each conditional additional allocation and the specific amount apportioned to each participating county governments; the conditions to be met by participating County Governments; and the responsibilities of both MDAs, and beneficiary County Governments. The Accounting Officers in the respective MDAs are responsible for submission of these frameworks to the National Treasury for inclusion in the County Governments Additional Allocations Bill (CGAAB), 2024.

4.8. Equalization Fund

4.8.1. Challenges Facing Disbursement of Equalization Fund

210. 212. The Equalization Fund is established under Article 204 (1) of the Constitution with an allocation of a half percent (0.5%) of all revenue collected by the National Government each year on the basis of most recently audited accounts of revenue approved by the National Assembly.

211. Article 204 (2) of the Constitution provides that the National Government shall use the Equalization Fund only to provide basic services including water, roads, health facilities, and electricity to marginalized areas to the extent necessary to bring the quality of those services in those areas to the level generally enjoyed by the rest of the nation, so far as possible.

212. The Second Marginalization Policy was published in 2018. The policy identified a total of 1,424 marginalized areas spread across 366 wards, 111 constituencies in 34 counties as eligible for Equalization Fund. To guide the management and implementation of the Equalization Fund, the PFM (Equalization Fund Administration) Regulations, 2021 were developed. The regulations provide for establishment of three county committees; County Technical Committee, Sub- County Technical Committee, and the Project Identification and Implementation Committee.

213. Two Petitions, Petition number 003 of 2023 and Petition 4 of 2023 dated 31st May, 2023 were filed in the High Court of Kenya at Garissa. The Court cases questioned the criteria of identifying and sharing revenue among the marginalized areas and creation of fake wards as beneficiaries. In the Petitions, the Court ordered that pending the hearing and determination of the applications.

- i) An order restraining the respondents from implementing the Commission on Revenue Allocation Second Marginalisation Policy and Criteria 2022/2023 for sharing revenue amongst marginalised areas;
- ii) Conservatory orders issued restraining the Controller of Budget from authorising the withdrawal of Equalisation funds; and
- iii) Conservatory orders issued restraining the National Treasury from disbursing the Equalisation funds.

214. The Court Order on the following Petitions was lifted on 26th November, 2023 hence commencement of implementation of the Second Marginalisation Policy in the 34 beneficiary counties. Implementation will be hampered in 15 counties that have not complied with the requirement to establish the three committees anticipated in Regulations 14, 16, and 18 of the PFM (Equalization Fund Administration) Regulations, 2021. The Fund has already written to the counties requesting them to fast rack the creation of the committee to allow them access and utilize the funds allocated to them.

215. Bungoma County, Mount Elgon Sub County was identified as a beneficiary of the equalization fund in the FY 2022/23 Ksh. 79,057,347 and FY 2023/24 ksh. 58,779,835. The total funds available to the County for the two financial years is ksh. 137,837,182. The areas to benefit from this fund are Chepyuk, Sambocho, Koshok, Sacho, Kapkurongo, Chengewo and Mt Elgon Forest. The first tranche of the fund to be released to the County is ksh 58, 779,835.

Table 35: Bungoma County Equalisation Fund Allocation

Constituency	Ward	Marginalised Area	2022	2023	Totals
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Constituency	Ward	Marginalised Area	2022	2023	Totals
Mt. Elgon	Chepyuk	Chepyuk	27,818,684	20,683,167	48,501,851
	Elgon	Sambocho	16,946,588	12,599,687	29,546,275
		Koshok			
	Kapkateny	Sacho	25,418,200	18,899,531	44,317,731
		Kapkurongo			
		Chengeywo			
	Kaptama	Mt. Elgon Forest	8,873,875	6,597,450	15,471,325
			79,057,347	58,779,835	137,837,182

4.8.2. Funding of County Level Emergencies

216. Section 110 of the PFM Act, 2012 empowers the County Executive Committee Member Finance, with the approval of the county assembly, to establish an emergency fund for the county government which shall consist of money from time to time appropriated by the county assembly to the Fund by an appropriation law. The purpose of the Emergency Fund is to enable payments to be made in respect of a county when an urgent and unforeseen need for expenditure for which there is no specific legislative authority arises.

217. The County Executive Committee member for finance may make payments from the county government's Emergency Fund only if he or she is satisfied that there is an urgent and unforeseen need for expenditure for which there is no legislative authority and shall be in accordance with operational guidelines made under regulations approved by Parliament and the law relating to disaster management.

218. In this regard, the County prepared the County Government Emergency Fund Act and Regulations which were approved by the county assembly and they are in operation.

4.9. Emerging Issues and Policy Interventions

4.9.1. Integrated County Governments Revenue Management System

219. In compliance with Section 104 (1) d of the PFM Act, 2012 the county Government of Bungoma made a strategic move to optimize on revenue management by acquiring ownership of an integrated Revenue management system called BARMS (Bungoma Automated Revenue management system) that provides citizens with convenient and secure option for different services.

220. Bungoma Automated Revenue Management System is a web-based system that uses mobile technology where citizens and other officers access the system using the configured devices. The user rights are defined; revenue streams and amounts are configured as per the Finance Act. The revenue dashboards provide summary reports; the system has a workflow process that allows audit process. The system supports multiple electronic payments, allows partial payments, generates reports and supports bank reconciliation. The Automated Revenue Management System runs on Java technology at the application level and PostgreSQL open-source relational database with four **access modes i.e.** The URL by the Revenue officers, the application APK on (MPOS/Android) by the collectors and enforcers, the USSD code (*483*039#) by the citizens and Revenue officers and the web portal (User interface) by the citizens.

221. BARMS payment channels are:

- Direct Bank deposit.
- Direct payment to the County Pay bill against the ID No/Invoice No.
- Payment via Unstructured Supplementary Service Data (USSD) code
- Cash through the MPOS for the unstructured payments.
- Cheque deposits

4.9.2. Challenges in County Governments' Public Finance Management

222. During the last two cycles of devolution, independent and oversight institutions such as the Office of the Auditor General, the Office of the Controller of Budget as well as the National Treasury among others have reported gaps in the control and management of public resources in county governments. The identified challenges faced by the County Government in the management of public finances are as follows:

- i) Weak linkage between planning and budget formulation,
- ii) Inability to adhere to the public procurement act resulting in high outstanding pending bills,
- iii) Low development budget absorption,
- iv) Under-performance in own-source revenue,
- v) Failure to use the prescribed financial systems (such as IFMIS, IPPD among others),
- vi) non-adherence to fiscal responsibility principles,
- vii) Pilferage of public resources due to manual systems,
- viii) Inadequate understanding of the office of the controller of budget's role in approval of county requisitions, high wage bill,
- ix) Weaknesses in human resource management,
- x) Weak oversight by county assembly and

- xi) a weakened internal audit function.
223. The solutions proposed to address these challenges include;
- i) Review of the existing policy, legal and regulatory environment to guide planning;
 - ii) Strengthening county structures and institutions;
 - iii) Adhering to existing provisions of existing policies, legislations, regulations and guidelines guiding economic planning,
 - iv) public finance management and expenditure control;
 - v) And continuous capacity building of county government staff among others

4.9.3. Intergovernmental Agreements in respect of the Additional Conditional Allocations

224. Section 9 of the CGAAA, 2022 for FY 2021/22 vide Kenya Gazette Supplement No. 74 of 29th April made consequential amendments to the PFMA, 2012 to provide for among others, the insertion of Sections 191A to 191E on intergovernmental agreements. These sections require that the National Treasury shall enter into an intergovernmental agreement with the respective County Governments for the transfer of the respective conditional allocations made to the County Governments pursuant to the Act; that such agreements shall set out any conditions that may be attached to the conditional allocations; and that the requisition of funds from the County Revenue Fund (CRF) for the purposes of a conditional grant shall be supported by the intergovernmental agreement approved under Section 191A.
225. The Principal Secretary, National Treasury constituted an inter-agency task force to develop a model Intergovernmental Conditional Allocations Transfer Agreement (ICATA). The task force has since finalized the development of the model ICATA and subjected it to nationwide public consultations. Further, on 10th November 2023, the National Treasury submitted the draft ICATA to the office of the Attorney General for legal opinion, which was provided on 13th December, 2023 and has since been incorporated in the agreement. On 8th January, 2024 the National Treasury forwarded the final Model ICATA to the Council of Governors for onward transmission to the county governments for processing in line with Section 191A-191E of the PFM Act, 2012.
226. The National Treasury has made a request to Parliament to fast-track the approval of CGAAB, 2023 in order to facilitate the processes leading to timely disbursements and requisition of the funds for additional conditional allocations made to County Governments in FY 2023/24. 346. In the FY 2024/25, Parliament is also called upon to expeditiously approve the DORB 2024, CARB 2024 and CGAAB 2024 alongside 2024 BPS. This will assist in eliminating delays in the processing of ICATAs and hence the disbursements and requisition of the funds for additional conditional allocations made to County Governments in FY 2024/25.

Annex 1: Adherence to Fiscal Responsibility Principles

In line with the Constitution, the Public Finance Management (PFM) Act, 2012, the PFM County Government Regulations, 2015 and in keeping with prudent and transparent management of public resources, the Government has adhered to the fiscal responsibility principles as set out in the statute as follows Table 28:

Table 36: Performance of Fiscal Responsibility Indicators

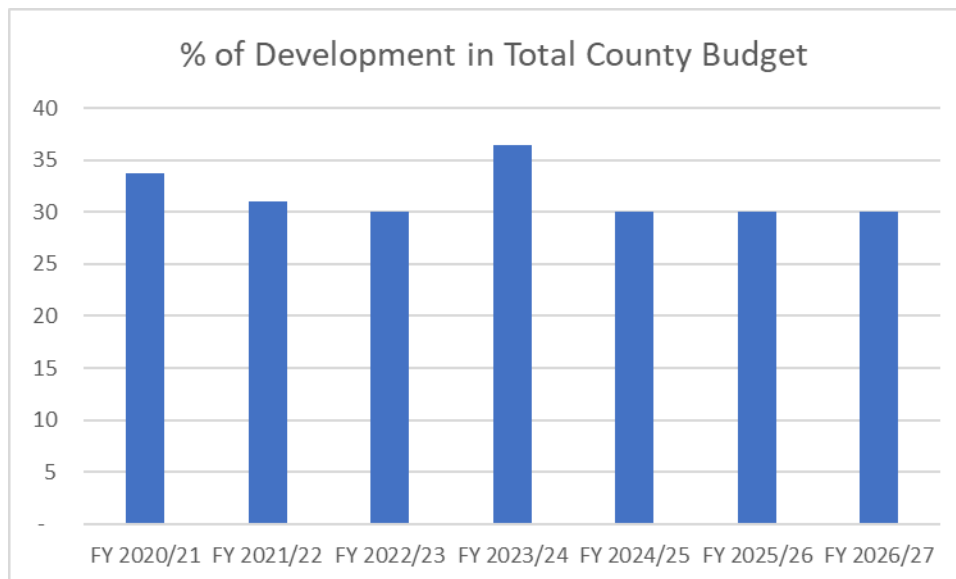
ITEM	FY 2021/22	2022/23		2023/24		2024/25		2025/26		2026/27	
	Actual	Supp II	Actual	Approved Budget	CBROP 23	CFSP24	CBROP 23	CFSP 25	CBROP 24	CFSP26	CBROP25
Total Expenditure and Net lending	11,444,758,069	14,824,738,617	12,752,901,294	14,032,209,500	14,032,209,500	14,354,072,749	15,263,183,529	15,071,776,386	16,026,342,705	15,825,365,206	16,827,659,841
Total departmental Expenses	9,254,768,459	10,378,855,179	9,932,380,751	9,273,400,483	9,273,400,483	10,046,415,519	9,793,209,869	10,548,736,295	10,282,870,362	11,076,173,110	10,797,013,881
Departmental Recurrent	4,076,427,625	4,704,095,896	4,411,652,225	3,074,059,118	3,074,059,118	3,454,507,209	3,283,901,436	3,627,232,569	3,448,096,508	3,808,594,198	3,620,501,333
Personnel emoluments	5,178,340,834	5,674,759,283	5,520,728,526	6,199,341,365	6,199,341,365	6,591,908,310	6,509,308,433	6,921,503,726	6,834,773,855	7,267,578,912	7,176,512,547
Personnel as a% of total revenues	45	38	43	44	44	46	43	46	43	46	43
Development	2,189,989,610	4,445,883,438	2,820,520,543	4,758,809,017	4,758,809,017	4,307,657,232	5,469,973,659	4,523,040,094	5,743,472,342	4,749,192,098	6,030,645,959
Development as % of departmental Expenditures	19	30	22	34	34	30	36	30	36	30	36
County Allocations											
Equitable Share b/f	230,673,452	867,288,525	867,288,525	0	0						
Equitable Share	9,806,680,373	10,659,435,192	10,659,435,192	11,111,983,608	11,111,983,608	11,278,987,461	11,667,582,788	11,842,936,834	12,250,961,927	12,435,083,676	12,863,510,024
Retention b/f	8,769,449	293,425,903	284,656,453	-	-						

ITEM	FY 2021/22	2022/23		2023/24		2024/25		2025/26		2026/27	
	Actual	Supp II	Actual	Approved Budget	CBROP 23	CFSP24	CBROP 23	CFSP 25	CBROP 24	CFSP26	CBROP25
Conditional grants NG	375,468,531	113,228,200	113,228,200	255,000,000	255,000,000	964,642,891	697,186,204	1,012,875,036	732,045,514	1,063,518,787	768,647,790
Conditional grants Development partners	773,336,512	1,543,977,937	593,838,142	463,050,812	463,050,812	701,173,980	640,201,799	736,232,679	672,211,889	773,044,313	705,822,483
Funds	-	-	-	158,808,217	158,808,217	171,327,531	171,327,531	179,893,908	179,893,908	188,888,603	188,888,603
AIA	615,261,490	847,382,860	775,882,124	1,124,665,392	1,124,665,392	820,252,892	1,180,898,662	861,265,537	1,239,943,595	904,328,813	1,301,940,775
Local revenue	368,035,218	500,000,000	379,716,358	918,701,471	918,701,471	417,687,994	905,986,545	438,572,394	951,285,872	460,501,013	998,850,166
Total Revenue	12,178,225,025	14,824,738,617	13,674,044,994	14,032,209,500	14,032,209,500	14,354,072,749	15,263,183,529	15,071,776,386	16,026,342,705	15,825,365,206	16,827,659,841

a) A minimum of 30 percent of the County government’s budget allocated to the development expenditure over the medium term.

Consistent with the requirements of the law, the Bungoma County Government’s allocation to development expenditures has been above the 30 percent of its Departmental expenditures. In the FY 2024/25, development expenditure as a percentage of total expenditure is projected at 30 percent meeting the set threshold. In the fiscal outlays presented in this County Fiscal Strategy Paper, the County Government continues to observe this requirement. The allocation to development expenditures is projected at 36 Percent in the FY 2025/26 and remain above the recommended threshold over the medium term as shown in Figure 12.

Development Expenditure as a Percentage of Total County Expenditure



b) The County Government’s expenditure on wages and benefits for its employees not to exceed 35 percent of the county government equitable share of the revenue.

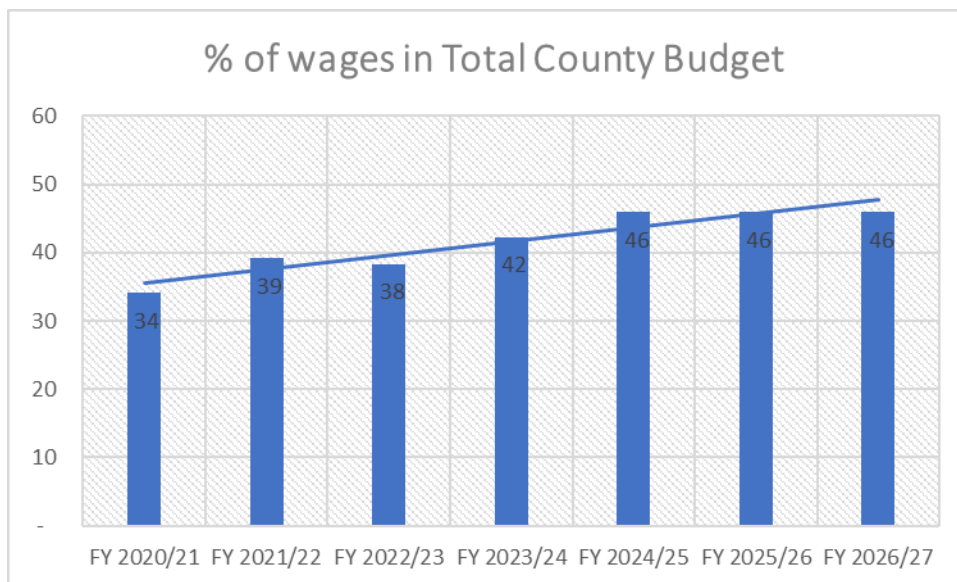
The law requires that the expenditure on the compensation of employees (including benefits and allowances) shall not exceed 35 percent of the county’s total revenues as prescribed by the CECM for finance in regulations and approved by the county assembly pursuant to PFMA 2012 section 107 (2)(c).

The staff costs to total expenditure have been increasing from 43.2% in FY20/21 to 45.2% in FY 2021/22 and 43.3% in FY 2022/23 which is above the minimum recommended 35% in the Public Finance Management (PFM) (Amendment) Regulations, 2015. In FY 2023/24 the share of wages and benefits to revenues was projected at 42 percent and is projected to increase to 45.8 percent in FY 2024/25 and FY 2025/26. This increase in wages and staff benefits is due to the staff promotions, inclusion of all permanent staff in the pension scheme and budgeting for the

accrued staff pension, conversion of Health Workers employment terms from contract basis to permanent and pensionable basis and introduction of the Housing Levy.

To manage costs downwards, the County is freezing nonessential employment and enhance revenue collection, with a relative reduction anticipated to materialize from general growth in Own Source Revenue. The high staff costs base has impeded development activity. (Figure 13)

Figure 11: Wages as a Percentage of County Government Revenues



Source: County Treasury

c) Over the medium term, the Government’s borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure.

The Government is committed and continues to adhere to the principle as per the PFM Act section 107(2)(d) which requires that national government’s borrowed resources be used only for purposes of financing development and not for recurrent expenditure.

In preparation for borrowing and to build the county capacity, Bungoma County has been participating in the shadow credit rating exercise organized by the World Bank alongside other counties such as Kisumu, Makueni and Laikipia from FY 2018/19. However, on 1st December 2022 - GCR Ratings (“GCR”) withdrew the ratings on Bungoma County Government’s long and short-term public national scale issuer rating of BBB-(KE)(WD)/A3(KE)(WD) respectively without review. The withdrawal was due to commercial reasons. Accordingly, GCR no longer supports the above-mentioned credit rating on the entity and any dependent ratings. A credit rating withdrawal does not imply that the entity is not servicing its debt obligations or that its financial position has deteriorated.

Bungoma County and Amref have partnered to develop a program focused on strengthening Primary Health Care (PHC). To this end, Bungoma County Government and Amref have

entered into a Memorandum of Intent in July 2023 signed by H.E the Governor Ken Lusaka. As agreed in this MoI, both Amref and Bungoma County are sharing the cost of the co-creation process, and the County has established a Technical Committee to work with Amref.

d) public debt and obligations shall be maintained at a sustainable level as approved by County Assembly and The PFM Act also requires that public debt and obligations remain at sustainable levels.

The county Government of Bungoma prepares the MTDMS paper as per the requirement of Public Finance Management (PFM) Act, 2012 which sets out the debt management strategy of the County Government over the medium term with respect to actual and potential liabilities. Regular preparation and publication of the MTDMS promotes transparency in the conduct of budget financing and public financial management.

The 2024/25-2025/26 MTDS is the 6th paper prepared by the County and the first under the CIDP 2023-2027 development frame. The policy is meant to act as a guideline for debt management practices of the County Government including the issuance process, management of the debt portfolio, and adherence to various laws and Regulations governing debt contracting and management.

With this policy, there will be improvement in the quality of decisions, better articulation of policy goals, clearer guidelines for the structure of debt issuance, and a demonstration of commitment to long-term capital and financial planning. Bungoma County Government has so far not taken any loans; however, the County has experienced debts arising from payment arrears to suppliers of goods and services, i.e., pending bills.

To ensure that the County's debt remains within sustainable levels, the County Treasury intends to fund annual budget deficits from sources characterized by lower costs and minimal risks. So far, measures geared towards reduction of county debt through pending bills by departments have been effective in view of the current level of pending bills.

e) Fiscal risks shall be managed prudently.

Kenya's risk remains high due to volatile international commodity prices, tighter external financing conditions, elevated inflation, and continued drought. The Government continues to respond to these adverse impacts through fiscal measures such as fertilizer subsidy and provision of certified seeds to farmers to enhance agricultural productivity. In addition, the Government will continue with the fiscal consolidation programme which is expected to reduce debt vulnerabilities and ensure a stronger debt sustainability position going forward. To manage fiscal risks prudently as required, the Government has improved its macroeconomic forecasts and regularly reviews the impact of macroeconomic projections and their implications on the budget.

Potential fiscal risks arising from contingent liabilities, including from Public Private Partnership projects among others are considered and a contingency provision made to cushion the economy from unforeseeable shocks. the Government has improved its macroeconomic forecasts and regularly reviews the impact of macroeconomic projections and their implications on the budget. Potential fiscal risks arising from contingent liabilities, including from

development projects among others are taken into account and a contingency provision made to cushion the economy from unforeseeable shocks.

f) 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.

On the principle of maintaining a reasonable degree of predictability with respect to the level of tax rates and tax bases, the Government is in the process of developing a county Tax Policy to ensure certainty in taxation.

Further, the Government continues to carry out tax reforms through modernizing and simplifying tax laws in order to lock in predictability and enhance compliance within the tax system. The Government is in the process of developing a Medium-Term Revenue Strategy (MTRS) that outlines the tax policy measures and strategies for sustainably raising revenues over the medium term that will ensure certainty continues to maintain tax rates at stable levels through various policy documents.

Annex 2: Statement of Specific Fiscal Risks

Introduction

Fiscal risks refer to the uncertainty associated with the outlook in public finances and can be defined as the probability of significant differences between actual and expected fiscal performance, over the short to medium-term horizon. Fiscal risks are, by definition, uncertain. However, awareness and understanding of them allow policy makers to increase the government's capacity to adapt and rebound from them. The 2015 OECD Recommendation of the Council on Budgetary Governance advises governments to “identify, assess and manage prudently longer-term sustainability and other fiscal risks.”

Kenya's economic growth has remained strong and resilient amidst emerging global challenges, unfavourable weather conditions and elevated public expenditure pressures coupled by revenue underperformance. However, the economy is prone to both domestic and external shocks. For prudent management of risks, the PFM Act, 2012 requires the preparation of a “Statement of Fiscal Risks.

This section provides an assessment of fiscal risks that the county economy is exposed to that may affect the achievement of the macroeconomic targets and objectives detailed in this CFSP. The fiscal risks arise from assumptions that underlie fiscal projections, the dynamics of public debt, and operations of departments, contingent liabilities, financial sector vulnerabilities and natural risks. Emergence of these risks could make it difficult for the Government to actualize and sustain macroeconomic policies detailed in this CFSP. Thus, this section also details the measures that the Government is implementing to mitigate such risks.

COUNTY RISK AND MITIGATION FRAMEWORK

NO	RISK	IMPACT	MITIGATION
FISCAL RISKS			
1.	Reduced Funding	The demand for services and infrastructural development by the Government has been on an increasing, which is inconsistent with the rate of growth of the equitable revenues from the National Government. In effect, Counties will be expected to develop resource mobilization strategies to bridge the gaps.	The county will enhance resource mobilization from both OSRs and development partners to meet the targeted revenues for FY 2023/24+.
2.	Delay in Disbursement of Funds	Delayed disbursement of funds leads to increase in county's operating costs and pending bills accumulations.	Departments will prepare a procurement plan that is in line with the cash flow
3.	Under-utilization/Over-utilization of Resources	Under/Overuse of county assets leads to wastage and portends risks that could undermine the achievement of the county goal.	The county will ensure full enforcement government assets management frameworks to solve this.
4.	Huge Pending bills	Huge Pending bills have the effect of crippling a county's ability to deliver in future.	To avert this, the County will ensure it plans to implement projects in time to avoid increased costs.
PROCESS RISKS			
5.	Planning and Implementation Process	These risks relate to, project ownership and sustainability, project identification and timeliness in approval of county plans, budgets, policies, and laws by the county assembly.	The county will ensure adequate public participation, time and consultation is allowed for each of the laws, policies, plans and budget.
6.	Procurement risk	These relates to, developing specifications, selecting the appropriate procurement methods, preparing tender documents and advertising, evaluation and selection of firms and individuals, negotiating the contract, and contract administration.	The county will enforce the spirit of the Public Procurement and Disposal Act, 2015 Technical departments' in-charge of infrastructure projects will be required to design implementable work plans for execution.

NO	RISK	IMPACT	MITIGATION
7.	Accountability and Reporting	This arises from incompetent personnel, poor supervision, and weak internal audit oversight.	The county will ensure competent trained staff with adequate supervision. Internal Audit Department will review financial statements and approve selection of accounting policies to be used.
CAPACITY RISKS			
8.	Technical Risks.	These risks are associated with engineering designs, site-specific characteristics, construction and installation, and operation and maintenance.	The county will strengthen the design and BQ section to ensure quality estimates are done before tendering.
9.	Budget Absorption Risks	Low absorption of budgets may delay delivery envisaged socio economic transformation.	The county will undertake monthly and quarterly implementation reporting of all county projects and programmes to ensure planned projects and programmes are implemented and paid on time. Care will be taken to ensure financial procedures and procurement regulations are duly followed in implementation of the county projects and programmes. All county employees will be put on performance contracting and ensure targets set relate to county development plans and policies.
10.	Legal Framework Risk	Weak or inadequate legal frameworks may pose great risks in delayed implementation of projects due to litigations as a result of loopholes in the legal framework in the county institutions.	Each department will be required to profile its entire institutional legal framework.
11.	Management Risks	The design of programmes in the FY 2024/25 Budget envisages inter- departmental synergies for effective and successful implementation of the five thematic areas. The Budget has been formulated in such a way that development	The Department of Finance and Economic Planning will strengthen the Sector Working Groups to ensure departments synergize in programs design and
EXOGENOUS RISKS			
12.	Natural calamities	The Budget will be cognizant of natural calamities like floods and famine which may befall the county and force the county to rework its budget to accommodate the situation. This will divert funds from strategic areas and affect smooth	The Public Finance Management Act, 2012 section 110 provides for establishment of an emergency fund to allow for forward budgeting and appropriation for funds for emergencies or amendment of the budget through a

NO	RISK	IMPACT	MITIGATION
		implementation of the programmes in the Budget.	supplementary.
13.	Court cases.	Litigations and court injunctions can also derail timely execution of the Budget. These litigations can arise from county's processes especially procurement where perceived unfair competition may land the county in a court of law. Orders to repeat the whole procurement process will expose the county to disadvantages of time value of money, increase operation costs and lose valuable time in delivering the Budget.	Strict adherence to the provisions of the law and existing legal frameworks
14.	Political risks	To effectively deliver the envisaged agenda for socio economic transformation, the Government requires policies and procedures that has to be approved by the County Assembly. At times there are delays in approval of these bills which may hamper	Continuous engagement on with the County Assembly.
	Money Laundering	Money laundering is seen as critical to the effective operation of transnational and organized crime. However, money laundering effects a country's economy, government, and social well-being. This article briefly reviewed both the economic and social costs of money laundering.	In order to fight money laundering, the Government will continue to promote financial integrity and cyber security surveillance in the financial services sector through improved capabilities to detect, mitigate, report and respond to cyber threats and Anti Money Laundering and Combating the Financing of Terrorism (AML/CFT) surveillance. This initiative will be achieved through implementation of the AML/CTF National Risk Assessment Report 2021; the National AML/CFT Strategy and the Mutual Evaluation report 2022; development of sub-sector specific cyber security frameworks in line with National Cyber Security Framework.

Annex 4: Expenditure by Programmes

Programmes	Original Total Budget estimates FY 2023/24	1st supp Total Budget estimates FY 2023/24	Recurrent Expenditure as 31st December 2023	Development Expenditure as 31st December 2023	Total Expenditure	Variance	% Absorption of the Budget
AGRICULTURE, LIVESTOCK, FISHERIES AND COOPERATIVE DEVELOPMENT							
Programme 1: General Administration, planning and support services	384,206,992	362,219,932	130,679,929	-	130,679,929	231,540,003	36%
S.P 1.1 Administrative and Support Services	27,378,650	13,429,132	12,970,604		12,970,604	458,528	97%
S.P 1.2 Human Resource Management and Development.	333,213,299	328,255,671	104,617,386		104,617,386	223,638,285	32%
S.P 1.3 Policy, Legal and Regulatory Framework	7,600,000	5,600,000	4,918,919		4,918,919	681,081	88%
S.P 1.4 Planning and financial Management	4,615,043	4,535,129	173,020		173,020	4,362,109	4%
S.P 1.5 Sector Coordination	4,000,000	3,000,000	2,500,000		2,500,000	500,000	83%
S.P 1.6 Leadership and Governance	2,000,000	2,000,000	1,500,000		1,500,000	500,000	75%
S.P 1.7 Sub- County Administrative Costs	5,400,000	5,400,000	4,000,000		4,000,000	1,400,000	74%
Programme 2: Land and Crop Development and Management	325,780,000	413,892,800	-	7,634,237	7,634,237	406,258,563	2%
S.P 2.1 Agricultural extension and training services	5,000,000	5,000,000			-	5,000,000	0%
S.P 2.2 Crop production and productivity	309,700,000	397,812,800		5,796,658	5,796,658	392,016,142	1%
SP 2.3 Irrigation Extension and training	1,080,000	1,080,000			-	1,080,000	0%
SP 2.4 Irrigation infrastructure development and agricultural water storage	10,000,000	10,000,000		1,837,579	1,837,579	8,162,421	18%
Programme 3: Livestock development and management	24,600,000	14,749,311	946,045	-	946,045	13,803,266	6%
SP 3.1 Disease and Vector Control	7,000,000	3,500,000			-	3,500,000	0%
SP 3.2 Food Safety And Quality Control	7,000,000	4,149,311	946,045		946,045	3,203,266	23%
SP 3.3 Veterinary Extension Services	3,600,000	3,600,000			-	3,600,000	0%
SP 3.4 Breeding and AI Subsidy programme	7,000,000	3,500,000			-	3,500,000	0%
Programme 4: Fisheries development and management	7,000,000	5,000,000	-	-	-	5,000,000	0%
SP 4.1 Fisheries extension service and training	3,000,000	2,000,000			-	2,000,000	0%
SP 4.2 Fisheries product value-chain development	4,000,000	3,000,000			-	3,000,000	0%
Programme 5: Cooperatives Development and Management	25,500,000	17,000,000	7,000,000	-	7,000,000	10,000,000	41%
SP 5.1 Cooperatives extension service and	6,700,000	5,700,000	5,700,000		5,700,000	-	100%

Programmes	Original Total Budget estimates FY 2023/24	1st supp Total Budget estimates FY 2023/24	Recurrent Expenditure as 31st December 2023	Development Expenditure as 31st December 2023	Total Expenditure	Variance	% Absorption of the Budget
training (Co-operative Governance (Training))							
SP 5.2 Cooperatives Audit Services	1,300,000	1,300,000	1,300,000		1,300,000	-	100%
SP 5.3 Production, Agro processing, value addition & Marketing (Input and Infrastructural Support to Cooperatives)	17,500,000	10,000,000			-	10,000,000	0%
Programme 6: Institutional Development and Management	28,860,000	8,560,000	-	-	-	8,560,000	0%
SP 6.1 Mabanga ATC Administration management services	-	-			-	-	
SP 6.2 Agricultural Enterprise Development (ATC)	3,560,000	3,560,000			-	3,560,000	0%
SP 6.3 Infrastructural development (ATC)	10,000,000	-			-	-	
SP 6.4 Tractor hire services	5,000,000	5,000,000			-	5,000,000	0%
SP 6.5 Operational development (CFF)	10,300,000	-			-	-	
Total Grants & Ward Based	306,601,842	522,582,634	-	55,061,453	55,061,453	467,521,181	11%
NARIGP	280,000,000	211,681,141		50,642,713	50,642,713	161,038,428	24%
NAVCDP		250,000,000				250,000,000	0%
ASDSP II	5,344,642	39,644,293		4,418,739	4,418,739	35,225,554	11%
Ward Based Projects	21,257,200	21,257,200			-	21,257,200	0%
Total Expenditure	1,102,548,834	1,344,004,677	138,625,974	62,695,690	201,321,664	1,142,683,013	15%
					-	-	
HEALTH AND SANITATION					-	-	
Programme 1: General Administration Planning and Support Services	3,264,275,135	3,394,413,508	1,063,907,804	21,319,804	1,085,227,608	2,309,185,900	32%
SP 1.1 Health Administrative and support services	126,916,175	126,916,175	21,453,581		21,453,581	105,462,594	17%
SP 1.2 Leadership and Governance.	34,500,000	34,500,000			-	34,500,000	0%
SP 1.3 Health Policy	4,000,000	4,000,000			-	4,000,000	0%
SP 1.4 Human resource management	2,667,072,520	2,757,964,682	1,042,454,223		1,042,454,223	1,715,510,459	38%
SP 1.5 Infrastructural development	431,786,440	471,032,651		21,319,804	21,319,804	449,712,847	5%
Programme 2: Preventive and Promotive	543,177,061	575,110,989	-	-	-	575,110,989	0%
SP 2.1 Communicable and Non-communicable disease control	20,000,000	20,000,000			-	20,000,000	0%
SP 2.2 Community health strategy	5,600,000	5,600,000			-	5,600,000	0%
SP 2.3 Health promotion	3,000,000	3,000,000			-	3,000,000	0%
SP 2.4 Reproductive, Maternal, Newborn, Child, And Adolescent Health.	15,000,000	15,000,000			-	15,000,000	0%
SP 2.5 public health and sanitation	22,227,354	24,161,282			-	24,161,282	0%

Programmes	Original Total Budget estimates FY 2023/24	1st supp Total Budget estimates FY 2023/24	Recurrent Expenditure as 31st December 2023	Development Expenditure as 31st December 2023	Total Expenditure	Variance	% Absorption of the Budget
SP 2.6 Specialized materials and supplies	477,349,707	507,349,707			-	507,349,707	0%
Programme 3: Curative Health Services	136,949,177	151,580,185	60,496,367	-	60,496,367	91,083,818	40%
SP 3.1 Routine medical services	95,171,405	105,172,120	32,481,062		32,481,062	72,691,058	31%
Grants; DANIDA/UNICEF	41,777,772	46,408,065	28,015,305		28,015,305	18,392,760	60%
Total Expenditure	3,944,401,373	4,121,104,682	1,124,404,172	21,319,804	1,145,723,976	2,975,380,706	28%
					-	-	
ROADS AND PUBLIC WORKS					-	-	
Programme 1: General Administration, Planning, and Support Services	130,714,030	113,463,594	48,245,365	-	48,245,365	65,218,229	43%
SP 1.1 Capacity Development and Motivation	83,090,095	85,121,330	38,878,703		38,878,703	46,242,626	46%
SP 1.2 Administration Services	32,897,215	23,615,544	9,366,662		9,366,662	14,248,882	40%
SP 1.3 Financial Services, Planning and Stewardship	14,726,720	4,726,720			-	4,726,720	0%
Programme 2: Transport Infrastructure Development and Management	1,261,637,320	1,124,003,320	-	80,394,277	80,394,277	1,043,609,043	7%
SP 2.1 Construction of Roads Bridges and Drainage Works	1,089,137,320	978,503,320		76,509,173	76,509,173	901,994,147	8%
SP 2.2 Maintenance of Roads	172,500,000	145,500,000		3,885,104	3,885,104	141,614,896	3%
Programme 3: Building Standards and Quality Assurance	4,275,000	4,275,000	-	-	-	4,275,000	0%
SP 3.1 Building Standards and Research	4,275,000	4,275,000			-	4,275,000	0%
Total Expenditure	1,396,626,350	1,241,741,914	48,245,365	80,394,277	128,639,642	1,113,102,272	10%
	-				-	-	
EDUCATION AND VOCATIONAL TRAINING					-	-	
Programme 1: General Administration Planning and Support Services	1,198,551,732	1,219,058,686	499,937,029	-	499,937,029	719,121,656	41%
SP 1.1 Salaries and allowances	1,177,797,695	1,208,144,825	492,675,478		492,675,478	715,469,346	41%
SP 1.2 Policy formulation	8,913,861	5,913,861	3,261,551		3,261,551	2,652,310	55%
SP 1.3 Administration and support services	11,840,176	5,000,000	4,000,000		4,000,000	1,000,000	80%
Programme 2: Early Childhood Development Education	22,000,000	13,000,000	-	-	-	13,000,000	0%
Sp 2.1 Quality Assurance and Standards	2,000,000	2,000,000			-	2,000,000	0%
Sp 2.2 Curriculum	2,000,000	2,000,000			-	2,000,000	0%
Sp 2.3 learning materials	5,000,000	3,000,000			-	3,000,000	0%
SP 2.4 Monitoring and evaluation	3,000,000	3,000,000			-	3,000,000	0%
SP 2.5 Infrastructure development	10,000,000	3,000,000			-	3,000,000	0%
Programme 3: Education Support Programme	357,064,080	456,564,080	-	20,110,018	20,110,018	436,454,062	4%

Programmes	Original Total Budget estimates FY 2023/24	1st supp Total Budget estimates FY 2023/24	Recurrent Expenditure as 31st December 2023	Development Expenditure as 31st December 2023	Total Expenditure	Variance	% Absorption of the Budget
Sp 3.1 Education support and bursary scheme	160,000,000	320,000,000			-	320,000,000	0%
Sp 3.2 VTC Capitation	72,444,080	19,462,080		10,116,996	10,116,996	9,345,084	52%
Sp 3.3 VTC infrastructure development		12,500,000				12,500,000	0%
Sp 3.4 School Feeding Programme	30,000,000	-			-	-	
Sp 3.5 Ward Based Projects	94,620,000	104,602,000		9,993,022	9,993,022	94,608,978	10%
Programme 4: VTC General administration Planning and Policy Formulation	9,156,528	6,059,347	3,880,000	-	3,880,000	2,179,347	64%
SP 4.1 Policy formulation	2,211,128	2,111,128			-	2,111,128	0%
SP 4.2 Administration and support services	6,945,400	3,948,219	3,880,000		3,880,000	68,219	98%
Programme 5: Training and Skill Development	42,000,000	-	-	-	-	-	
Sp 5.1 Tuition support grant	20,000,000	-			-	-	
Sp 5.2 Tools and equipment for VTC	14,000,000	-			-	-	
Sp 5.3 Quality assurance and standards	2,000,000	-			-	-	
SP 5.4 Capacity building for VTC instructors	3,000,000	-			-	-	
SP 5.5 Monitoring and Evaluation	3,000,000	-			-	-	
TOTAL	1,628,772,340	1,694,682,113	503,817,029	20,110,018	523,927,047	1,170,755,066	31%
					-	-	
FINANCE AND ECONOMIC PLANNING					-	-	
Programme 1: General Administration, Planning and Support Services	849,075,299	1,097,034,100	464,802,157	-	464,802,157	632,231,943	42%
SP 1.1 Personnel costs	418,953,350	433,862,391	321,655,538		321,655,538	112,206,853	74%
SP 1.2 Administration Services	222,446,303	420,896,063	143,146,620		143,146,620	277,749,443	34%
SP 1.3 Employer Contribution for Staff Pension	202,275,646	242,275,646			-	242,275,646	0%
SP 1.4 Infrastructural Development; Project Supervision	5,400,000	-			-	-	
Programme 2: County Planning Management	87,475,271	120,475,271	39,939,185	-	39,939,185	80,536,086	33%
SP 2.1 Economic Policy and County Planning Services	21,595,966	26,095,966	13,355,825		13,355,825	12,740,141	51%
SP 2.2 Budgeting	42,257,695	67,257,695	22,051,040		22,051,040	45,206,655	33%
SP 2.3 Monitoring and Evaluation	13,621,610	17,121,610	4,532,320		4,532,320	12,589,290	26%
SP 2.4 Resource Mobilization Strategies	5,000,000	5,000,000			-	5,000,000	0%
SP 2.5 Enforcement of Revenue Collection	5,000,000	5,000,000			-	5,000,000	0%
Programme 3: County Financial Service Management	100,264,226	100,264,226	44,896,812	-	44,896,812	55,367,414	45%
SP 3.1 Revenue Mobilization	39,279,040	39,279,040	16,113,500		16,113,500	23,165,540	41%
SP 3.2 Accounting Services	20,319,230	20,319,230	15,076,946		15,076,946	5,242,284	74%

Programmes	Original Total Budget estimates FY 2023/24	1st supp Total Budget estimates FY 2023/24	Recurrent Expenditure as 31st December 2023	Development Expenditure as 31st December 2023	Total Expenditure	Variance	% Absorption of the Budget
SP 3.3 Audit Services	17,547,721	17,547,721	5,144,207		5,144,207	12,403,514	29%
SP 3.4 Supply Chain Services	18,118,235	18,118,235	8,562,159		8,562,159	9,556,076	47%
SP 3.5 Asset Management	5,000,000	5,000,000			-	5,000,000	0%
Programme 4: Service Delivery and Organizational transformation	155,703,083	159,827,013	6,999,945	-	6,999,945	152,827,068	4%
SP 4.1 Service Delivery Unit	5,000,000	5,000,000			-	5,000,000	0%
SP 4.2 Investment Initiative	5,000,000	5,000,000			-	5,000,000	0%
SP 4.3 Special Coordination Unit	13,703,083	17,827,013	2,907,625		2,907,625	14,919,388	16%
SP 4.4 Maintenance of computer, software and networks - Revenue System	12,000,000	12,000,000			-	12,000,000	0%
SP 4.5 System Enhancement	20,000,000	20,000,000	4,092,320		4,092,320	15,907,680	20%
SP 4.6 Emergency Fund	100,000,000	100,000,000			-	100,000,000	0%
ICT	37,955,528	33,250,000	-	-	-	33,250,000	0%
Health Management System	37,955,528	33,250,000			-	33,250,000	0%
Total Expenditure	1,230,473,407	1,510,850,610	556,638,099	-	556,638,099	954,212,511	37%
	-				-	-	
TRADE AND INDUSTRILISATION					-	-	
Programme 1: General Administration and Support Services	29,269,945	25,637,165	14,395,012	-	14,395,012	11,242,153	56%
SP 1.1 Human Resource Development and Management	22,613,621	19,973,621	9,614,177		9,614,177	10,359,444	48%
SP 1.2 Planning and Support Services	2,368,673	2,368,673	2,000,000		2,000,000	368,673	84%
SP 1.3 Administrative Services	4,287,651	3,294,871	2,780,834		2,780,834	514,037	84%
Programme 2: Trade and Enterprise Development	115,679,933	165,673,533	-	-	-	165,673,533	0%
SP 2.1 Business Loan	115,679,933	165,673,533			-	165,673,533	0%
Programme 3: Market Infrastructure Development and Management	96,062,500	175,663,308	-	41,006,345	41,006,345	134,656,963	23%
SP 3.1 Market Infrastructure	43,500,000	104,000,000		41,006,345	41,006,345	62,993,655	39%
SP 3.2 Ward Based Projects	48,336,000	71,663,308			-	71,663,308	0%
SP 3.3 Project Supervision	4,226,500	-			-	-	
Total Expenditure	241,012,378	366,974,006	14,395,012	41,006,345	55,401,356	311,572,650	15%
ENERGY	-	-	-	-	-	-	-
Programme 1: General Administration and Support Services	14,751,401	23,222,416	7,374,764	-	7,374,764	15,847,652	32%
SP 1.1 Human Resource Development and Management	4,219,452	4,219,452			-	4,219,452	0%

Programmes	Original Total Budget estimates FY 2023/24	1st supp Total Budget estimates FY 2023/24	Recurrent Expenditure as 31st December 2023	Development Expenditure as 31st December 2023	Total Expenditure	Variance	% Absorption of the Budget
SP 1.2 Planning and Support Services	4,087,361	4,287,361			-	4,287,361	0%
SP 1.3 Administrative Services	6,444,588	14,715,603	7,374,764		7,374,764	7,340,839	50%
Programme 2: Energy Development and Management	101,000,000	56,006,400	-	4,999,170	4,999,170	51,007,230	9%
SP 2.1 Energy access	10,050,000	6,000,000		4,999,170	4,999,170	1,000,830	83%
SP 2.2 Project Supervision	950,000	-			-	-	
SP 2.3 REREC	90,000,000	50,006,400			-	50,006,400	0%
Total Expenditure	115,751,401	79,228,816	7,374,764	4,999,170	12,373,934	66,854,882	16%
INDUSTRY	-				-	-	
Programme 1: General Administration and Support Services	8,977,520	7,071,777	1,942,981	-	1,942,981	5,128,796	27%
SP 1.1 Human Resource Development and Management	1,885,920	1,885,920			-	1,885,920	0%
SP 1.2 Planning and Support Services	2,643,200	1,737,457			-	1,737,457	0%
SP 1.3 Administrative Services	4,448,400	3,448,400	1,942,981		1,942,981	1,505,419	56%
Programme 2: Industrial Investment and Development	200,000,000	410,000,000	-	-	-	410,000,000	0%
SP 2.1 Industrial Development	200,000,000	410,000,000			-	410,000,000	0%
Total Expenditure	208,977,520	417,071,777	1,942,981	-	1,942,981	415,128,796	0%
	-				-	-	
Grand Total Expenditure	565,741,299	863,274,599	23,712,757	46,005,515	69,718,272	793,556,327	8%
					-	-	
LANDS, URBAN AND PHYSICAL PLANNING							
Programme 1: General Administration, Planning and Support services	52,265,191	47,096,564	15,140,167	-	15,140,167	31,956,397	32%
SP 1.1 Human resource management	27,975,396	26,637,264	10,183,107		10,183,107	16,454,157	38%
SP 1.2 Administrative and support services	12,129,145	11,548,650	4,957,060		4,957,060	6,591,590	43%
SP 1.3 Capacity Building	610,200	610,200			-	610,200	0%
SP 1.4 Land Registration	5,000,000	3,750,000			-	3,750,000	0%
SP 1.5 Planning and Financial Management	1,641,250	1,641,250			-	1,641,250	0%
SP 1.6 Policy and legal framework	4,909,200	2,909,200			-	2,909,200	0%
Programme 2: Land Development and Management	31,203,900	48,960,108	-	6,880,000	6,880,000	42,080,108	14%
SP 2.1 Physical and Land Use Plans	7,637,625	24,808,708			-	24,808,708	0%
SP 2.2 Project Supervision	3,414,875	-			-	-	
SP 2.3 Ward Based Projects	20,151,400	24,151,400		6,880,000	6,880,000	17,271,400	28%
Total Expenditure.	83,469,091	96,056,672	15,140,167	6,880,000	22,020,167	74,036,505	23%

Programmes	Original Total Budget estimates FY 2023/24	1st supp Total Budget estimates FY 2023/24	Recurrent Expenditure as 31st December 2023	Development Expenditure as 31st December 2023	Total Expenditure	Variance	% Absorption of the Budget
HOUSING					-	-	
Programme 1 General Administration, Planning and Support services	17,329,600	29,811,174	7,649,142	-	7,649,142	22,162,032	26%
SP 1: salaries and emoluments	9,586,560	9,586,560	4,411,882		4,411,882	5,174,678	46%
SP 2: Administrative Services	5,285,415	17,766,989	3,237,260		3,237,260	14,529,729	18%
SP 4: Planning and Financial Management	1,184,125	1,184,125			-	1,184,125	0%
SP 5: Policy and Legal Framework	1,273,500	1,273,500			-	1,273,500	0%
Programme 2 Housing development and management	130,000,000	206,500,100	-	-	-	206,500,100	0%
SP 2: Housing Infrastructural Development	130,000,000	206,500,100			-	206,500,100	0%
Total Expenditure	147,329,600	236,311,274	7,649,142	-	7,649,142	228,662,132	3%
						-	
BUNGOMA MUNICIPALITY					-	-	
Programme I: General Administration, Planning and Support services	28,745,800	43,099,914	8,975,549	-	8,975,549	34,124,365	21%
SP 1.1: Salaries and Personnel Emoluments	14,408,833	14,203,848	4,798,749		4,798,749	9,405,099	34%
SP 1.2: Human Resource Capacity Development and Management	3,857,300	3,857,300			-	3,857,300	0%
SP 1.3: General Administration and Support Services	4,656,667	19,215,766	4,176,800		4,176,800	15,038,966	22%
SP 1.4: Planning and Financial Management	2,820,000	2,820,000			-	2,820,000	0%
SP 1.5: Institutional Accountability, Leadership, Efficiency and Effectiveness	3,003,000	3,003,000			-	3,003,000	0%
Programme III: Urban Infrastructure Development and Management	90,500,000	159,075,248	-	-	-	159,075,248	0%
SP 3.1: Urban Transport and Infrastructure Development	90,500,000	159,075,248			-	159,075,248	0%
Programme IV: Urban Environment and Social Services	15,200,000	15,200,000	-	-	-	15,200,000	0%
SP 4.1: Urban Waste Management and Sanitation Services	11,000,000	11,000,000			-	11,000,000	0%
SP 4.2: Urban greening and environment protection	4,200,000	4,200,000			-	4,200,000	0%
Sub Programme Total	81,812,000	68,400,000	-	-	-	68,400,000	0%
<i>Ward Based Projects</i>	68,400,000	68,400,000			-	68,400,000	0%
<i>Prefeasibility, Feasibility and Appraisal Studies</i>	1,500,000	-			-	-	
<i>Project Supervision</i>	9,412,000	-			-	-	

Programmes	Original Total Budget estimates FY 2023/24	1st supp Total Budget estimates FY 2023/24	Recurrent Expenditure as 31st December 2023	Development Expenditure as 31st December 2023	Total Expenditure	Variance	% Absorption of the Budget
<i>Research</i>	2,500,000	-			-	-	
Total Expenditure	216,257,800	285,775,162	8,975,549	-	8,975,549	276,799,613	3%
KIMILILI MUNICIPALITY					-	-	
Programme 1: Urban Governance	39,439,632	44,855,505	9,175,051	-	9,175,051	35,680,454	20%
SP1: General Adm planning and support services (Inclusive of salary)	25,888,464	31,304,337	3,579,486		3,579,486	27,724,851	11%
SP2: Human resource	13,551,168	13,551,168	5,595,565		5,595,565	7,955,603	41%
Programme 2: Urban Infrastructure Development and management	112,000,000	191,846,979	-	20,754,740	20,754,740	171,092,239	11%
Infrastructure. Housing and public works	112,000,000	191,846,979		20,754,740	20,754,740	171,092,239	11%
Total Expenditure	151,439,632	236,702,484	9,175,051	20,754,740	29,929,791	206,772,693	13%
	-				-	-	
COUNTY PUBLIC SERVICE BOARD						-	
Programme I: General Administration, Planning and Support services	50,736,188	38,947,254	10,721,620	-	10,721,620	28,225,634	28%
SP 1.1 Administrative services	20,736,188	24,447,254	10,721,620		10,721,620	13,725,634	44%
SP 1.2 Construction 1 Storey Building Administrative Block	30,000,000	14,500,000			-	14,500,000	0%
Programme 2: Human Resource Management and Development	8,068,400	8,068,400	4,125,445	-	4,125,445	3,942,955	51%
SP 2.1 Human Resource Management	8,068,400	8,068,400	4,125,445		4,125,445	3,942,955	51%
Programme 3: Governance and National Values	15,836,900	15,836,900	-	-	-	15,836,900	0%
SP 3.1 Quality Assurance	5,120,330	5,120,330			-	5,120,330	0%
SP 3.2 Ethics governors and national	10,716,570	10,716,570			-	10,716,570	0%
Total Expenditure	74,641,488	62,852,554	14,847,065	-	14,847,065	48,005,489	24%
	-				-	-	
PUBLIC SERVICE MANAGEMENT AND ADMINISTRATION.						-	
Programme 1: General Administration, Planning and Support Services	763,572,422	881,543,221	235,271,136	-	235,271,136	646,272,085	27%
SP 1.1 Salaries	394,636,934	428,997,892	185,408,367		185,408,367	243,589,525	43%
SP 1.2 Utilities	5,700,000	5,700,000	4,000,000		4,000,000	1,700,000	70%
SP 1.3 Maintenance	1,730,000	650,031			-	650,031	0%
SP 1.4 Operations	41,326,038	41,326,038	36,000,000		36,000,000	5,326,038	87%
SP 1.5 Contracted security and cleaning services	67,179,450	84,156,020			-	84,156,020	0%
SP 1.6 Purchase of uniforms	4,000,000	4,000,000			-	4,000,000	0%
SP 1.7 Medical insurance	180,000,000	249,000,000			-	249,000,000	0%

Programmes	Original Total Budget estimates FY 2023/24	1st supp Total Budget estimates FY 2023/24	Recurrent Expenditure as 31st December 2023	Development Expenditure as 31st December 2023	Total Expenditure	Variance	% Absorption of the Budget
SP 1.8 National holidays	10,000,000	10,000,000	6,250,000		6,250,000	3,750,000	63%
SP 1.9 Infrastructure Development	50,000,000	51,713,240				51,713,240	0%
SP 1.10 Devolved units	9,000,000	6,000,000	3,612,769		3,612,769	2,387,231	60%
Programme 2: Public Participation, Civic Education and outreach services	8,000,000	6,750,000	3,750,000	-	3,750,000	3,000,000	56%
SP 2.1 Public Participation	4,000,000	2,750,000	1,750,000		1,750,000	1,000,000	64%
SP 2.2 Civic education	4,000,000	4,000,000	2,000,000		2,000,000	2,000,000	50%
Programme 3: Service delivery and organizational transformation	10,000,000	11,664,116	10,000,000	-	10,000,000	1,664,116	86%
SP 3.1 Service Delivery and Organizational Transformation	10,000,000	11,664,116	10,000,000		10,000,000	1,664,116	86%
Total Expenditure	781,572,422	899,957,337	249,021,136	-	249,021,136	650,936,201	28%
OFFICE OF THE COUNTY SECRETARY AND COUNTY ATTORNEY						-	
Programme 1: General Administration, Planning and Support Services (County secretary)	13,800,000	22,899,543	4,806,464	-	4,806,464	18,093,079	21%
SP 1.1 Payroll cleaning	2,000,000	2,000,000			-	2,000,000	0%
SP 1.2 Staff and workplace surveys	2,000,000	1,306,720			-	1,306,720	0%
SP 1.3 Records management	5,000,000	2,000,000	1,200,000		1,200,000	800,000	60%
SP 1.4 Utilities and maintenance	1,300,000	1,300,000	800,000		800,000	500,000	62%
SP 1.5 Administration support	3,500,000	16,292,823	2,806,464		2,806,464	13,486,359	17%
Programme 2: General Administration, Planning and Support Services County Attorney	12,000,000	13,759,000	3,711,880	-	3,711,880	10,047,120	27%
SP 2.1 Utilities	500,000	500,000	250,000		250,000	250,000	50%
SP 2.2 Maintenance	300,000	300,000	250,000		250,000	50,000	83%
SP 2.3 Operations	5,200,000	3,287,500	3,211,880		3,211,880	75,620	98%
SP 2.4 Legal fees	6,000,000	9,671,500			-	9,671,500	0%
Total Expenditure	25,800,000	36,658,543	8,518,344	-	8,518,344	28,140,199	23%
GRAND Total Expenditure	807,372,422	936,615,880	257,539,480	-	257,539,480	679,076,400	27%
GENDER AND CULTURE						-	
Programme 1: General Administration, planning and support services	43,821,159	57,461,466	19,667,037	-	19,667,037	37,794,429	34%
SP 1.1 Compensation to Employees	28,972,440	34,907,953	14,006,477		14,006,477	20,901,476	40%
SP 1.2 Planning and Budgeting	2,500,000	2,500,000			-	2,500,000	0%
SP 1.3 Utility for office operations	500,000	500,000			-	500,000	0%

Programmes	Original Total Budget estimates FY 2023/24	1st supp Total Budget estimates FY 2023/24	Recurrent Expenditure as 31st December 2023	Development Expenditure as 31st December 2023	Total Expenditure	Variance	% Absorption of the Budget
SP 1.4 Administrative service management	11,848,719	19,553,513	5,660,560		5,660,560	13,892,953	29%
Programme 2: Cultural Development and Management	43,715,791	29,674,304	17,965,723	-	17,965,723	11,708,581	61%
SP 2.1 Participate in kicosca and ealasca games	18,147,000	18,147,000	17,965,723		17,965,723	181,277	99%
SP 2.2 Participate Kenya music cultural festival	500,000	500,000			-	500,000	0%
SP 2.3 Hold herbal medicine day	500,000	500,000			-	500,000	0%
SP 2.4 Liquor and licensing enforcement exercise	2,000,000	2,000,000			-	2,000,000	0%
SP 2.5 Construction of Sanga'lo Multipurpose Hall	21,440,351	7,398,864			-	7,398,864	0%
SP 2.6 Youth Programme	1,128,440	1,128,440			-	1,128,440	0%
Programme 3: Gender Equity and Social Protection	39,343,958	39,343,958	-	-	-	39,343,958	0%
SP 3.1 Operations of GTWG	1,500,000	1,500,000			-	1,500,000	0%
SP 3.2 Gender based violence response programs(16 days of activism against women)	2,000,000	2,000,000			-	2,000,000	0%
SP 3.3 Mark and celebrate international Womens Day	2,000,000	2,000,000			-	2,000,000	0%
SP 3.4 Mark and celebrate international Disability day	1,000,000	1,000,000			-	1,000,000	0%
SP 3.5 Disability Empowerment program	12,317,615	12,317,615			-	12,317,615	0%
SP 3.6 Women Empowerment program	20,526,343	20,526,343			-	20,526,343	0%
Total	126,880,908	126,479,728	37,632,760	-	37,632,760	88,846,968	30%
YOUTH AND SPORTS						-	
Programme 1: General Administration, planning and support services	24,284,371	25,491,075	8,271,723	-	8,271,723	17,219,352	32%
SP 1.1 Compensation to Employees	11,654,874	13,331,452	5,466,164		5,466,164	7,865,288	41%
SP 1.2 Planning and Budgeting	1,300,000	1,300,000			-	1,300,000	0%
SP 1.3 Utility for office operations	520,000	520,000			-	520,000	0%
SP 1.4 Administrative service management	10,809,497	10,339,623	2,805,559		2,805,559	7,534,064	27%
Programme 2: Sports and Talent Development	55,300,000	45,300,000	-	35,798,705	35,798,705	9,501,295	79%
SP 2.1 Construction of phase 1 Masinde Muliro stadium	36,000,000	26,000,000		25,511,240	25,511,240	488,760	98%
SP 2.2 Completion and equipping of phase 1 and phase 11 of High Altitude Training centre	19,000,000	19,000,000		10,287,465	10,287,465	8,712,535	54%
SP 2.3 Boards and Committees (Operations)	300,000	300,000			-	300,000	0%

Programmes	Original Total Budget estimates FY 2023/24	1st supp Total Budget estimates FY 2023/24	Recurrent Expenditure as 31st December 2023	Development Expenditure as 31st December 2023	Total Expenditure	Variance	% Absorption of the Budget
Cost)							
Programme 3: Sports and Talent Development	45,198,528	43,684,326	-	-	-	43,684,326	0%
SP 3.1 Sports Facility development and management	10,000,000	14,000,000			-	14,000,000	0%
SP 3.2 Project supervision	5,514,202	-			-	-	
SP 3.3 Youth Empowerment fund	29,684,326	29,684,326			-	29,684,326	0%
Total	124,782,899	114,475,401	8,271,723	35,798,705	44,070,428	70,404,973	38%
	-				-	-	
GOVERNOR'S AND DEPUTY GOVERNORS OFFICE						-	
Programme 1: General administration, planning and support services	299,242,799	358,986,284	184,993,503	-	184,993,503	173,992,781	52%
SP 1.1 County budget and economic forum	3,000,000	3,000,000	3,000,000		3,000,000	-	100%
SP 1.2 Public consultative meetings	15,000,000	15,000,000	15,000,000		15,000,000	-	100%
SP 1.3 Feasibility Studies/ advisory services	2,000,000	2,000,000	2,000,000		2,000,000	-	100%
SP 1.4 Utilities	9,347,663	9,347,663	5,000,000		5,000,000	4,347,663	53%
SP 1.5 Operations and other departmental programs	45,665,466	45,665,466	39,090,612		39,090,612	6,574,854	86%
SP 1.6 Maintenance	14,000,000	14,000,000	10,000,000		10,000,000	4,000,000	71%
SP 1.7 Salaries and gratuity	210,229,670	269,973,155	110,902,890		110,902,890	159,070,265	41%
Programme 2: County Executive Committee Affairs	20,000,000	16,745,414	12,000,000	-	12,000,000	4,745,414	72%
SP 2.1 Leadership and Coordination of County Departments and Agencies	20,000,000	16,745,414	12,000,000		12,000,000	4,745,414	72%
Programme 3: County Strategic and Service Delivery Coordination	85,000,000	70,000,000	33,000,000	-	33,000,000	37,000,000	47%
SP 3.1 Staff Management Services.	12,000,000	12,000,000	5,000,000		5,000,000	7,000,000	42%
SP 3.2 Events Management and Protocol Services.	10,000,000	5,000,000	4,000,000		4,000,000	1,000,000	80%
SP 3.3 Communication	1,000,000	1,000,000	1,000,000		1,000,000	-	100%
SP 3.4 Integrity	2,000,000	2,000,000	2,000,000		2,000,000	-	100%
SP 3.5 Intergovernmental relations	10,000,000	10,000,000	5,000,000		5,000,000	5,000,000	50%
SP 3.6 Special Programmes	50,000,000	40,000,000	16,000,000		16,000,000	24,000,000	40%
OFFICE OF THE DEPUTY GOVERNOR						-	
Programme 1: General administration, planning and support services	27,336,583	27,336,583	10,115,950	-	10,115,950	17,220,633	37%
SP 1.1 Utilities	1,328,000	1,328,000			-	1,328,000	0%
SP 1.2 Operations	22,108,583	22,108,583	10,115,950		10,115,950	11,992,633	46%

Programmes	Original Total Budget estimates FY 2023/24	1st supp Total Budget estimates FY 2023/24	Recurrent Expenditure as 31st December 2023	Development Expenditure as 31st December 2023	Total Expenditure	Variance	% Absorption of the Budget
SP 1.3 Maintenance	3,900,000	3,900,000			-	3,900,000	0%
TOTAL EXPENDITURE	431,579,382	473,068,281	240,109,453	-	240,109,453	232,958,828	51%
ENVIRONMENT, TOURISM AND CLIMATE CHANGE						-	
Programme 1: General Administration Planning and support Services	37,238,987	36,356,359	13,900,151	-	13,900,151	22,456,208	38%
SP 1.1 Human Resources Management	29,018,987	31,136,359	10,647,702		10,647,702	20,488,657	34%
SP 1.2 Policy and Legal Framework formulation	500,000	500,000			-	500,000	0%
SP 1.3 Planning and support services	7,720,000	4,720,000	3,252,449		3,252,449	1,467,551	69%
Programme 2: Protection and conservation of the environment	245,000,000	314,549,334	117,980,594	-	117,980,594	196,568,740	38%
SP 2.1 Dumpsite Management	5,000,000	2,000,000			-	2,000,000	0%
SP 2.2 Waste management and control	240,000,000	312,549,334	117,980,594		117,980,594	194,568,740	38%
Programme 3: climate change coordination and management	227,000,000	227,110,884	-	11,756,279	11,756,279	215,354,605	5%
SP 3.1 Climate change resilience investment grant	125,000,000	125,000,000		11,756,279	11,756,279	113,243,721	9%
SP 3.2 Climate change fund	80,000,000	80,000,000			-	80,000,000	0%
SP 3.3 Climate change institutional support grant	22,000,000	22,110,884			-	22,110,884	0%
Programme 4: Tourism product promotion, marketing and branding	500,000	7,859,729	-	-	-	7,859,729	0%
SP 4.1 County Tourism, art and cultural festival	500,000	460,265				460,265	0%
SP 4.2 Infrastructure development		7,399,464			-	7,399,464	0%
Grand Totals	509,738,987	585,876,306	131,880,746	11,756,279	143,637,025	442,239,281	25%
WATER AND NATURAL RESOURCE						-	
Programme 1: General Administration Planning and support Services	65,732,119	61,605,249	24,046,892	-	24,046,892	37,558,357	39%
SP 1.1 Human Resources Management	38,953,975	38,151,374	15,144,378		15,144,378	23,006,996	40%
SP 1.2 Planning and support services	26,778,144	23,453,875	8,902,514		8,902,514	14,551,361	38%
Programme 2: Water and Sanitation development and management	236,907,891	209,642,145	-	40,776,578	40,776,578	168,865,567	19%
SP 2.1 Rig Policy	3,000,000	-			-	-	
SP 2.2 Borehole development	29,621,491	8,810,745			-	8,810,745	0%
SP 2.3 Project Supervision	9,855,000	-			-	-	
SP 2.4 KOICA counterpart funding	27,600,000	20,000,000			-	20,000,000	0%

Programmes	Original Total Budget estimates FY 2023/24	1st supp Total Budget estimates FY 2023/24	Recurrent Expenditure as 31st December 2023	Development Expenditure as 31st December 2023	Total Expenditure	Variance	% Absorption of the Budget
SP 2.5 Ward based projects	166,831,400	180,831,400		40,776,578	40,776,578	140,054,822	23%
Grand Total	302,640,010	271,247,394	24,046,892	40,776,578	64,823,470	206,423,923	24%
GRAND TOTAL EXPENDITURE	13,626,268,244	14,201,119,730	3,150,711,423	346,491,606	3,497,203,029	10,703,916,701	25%
County Assembly	1,154,263,678	1,268,975,880	512,014,998	24,746,860	536,761,858	1,268,975,880	42%
Grand Total.	14,780,531,922	15,470,095,610	3,662,726,421	371,238,466	4,033,964,887	11,972,892,581	26%

Annex 3: Summary of Expenditure by Programmes

3.1.1. Analysis of Programmes and Sub-Programmes (current and capital) Resource Allocation

3.1.1.1 Agriculture, Irrigation, Livestock, Fisheries & Cooperative Development

Sub Programme	Approved Estimates			Requirements			Allocations		
	2023/24			2024/25			2024/25		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Agriculture, Irrigation, Livestock, Fisheries & cooperative Development									
Programme Name: Agriculture and Livestock Sector General Administration, Planning and Support Services									
Policy, legal and regulatory framework	3,600,000	0	3,600,000	21,000,000	0	21,000,000	2,000,000	0	2,000,000
Sector Coordination	2,000,000	0	2,000,000	17,000,000	0	17,000,000	1,000,000	0	1,000,000
Planning and financial management	2,300,000	0	2,300,000	23,500,000	0	23,500,000	2,000,000	0	2,000,000
Monitoring, Evaluation, Communication, Learning and Reporting	2,500,000	5,000,000	7,500,000	25,000,000	30,500,000	55,500,000	1,800,000	0	1,800,000
Weather information	0	0	0	24,900,000	0	24,900,000	1,500,000	0	1,500,000
Co-funding		0	0		29,170,000	29,170,000		5,000,000	5,000,000
Leadership and Governance	2,000,000	0	2,000,000	17,250,000	0	17,250,000	1,000,000	0	1,000,000
Human Resource Management and Development	333,914,449		333,914,449	344,668,455	0	344,668,455	333,155,660	0	333,155,660
Pending bills			0		60,884,980	60,884,980		0	0
Administrative and support Services	11,309,490	0	11,309,490	71,000,000	53,000,000	124,000,000	2,971,043		2,971,043
International, National and County Celebrations	2,500,000	0	2,500,000	8,000,000	0	8,000,000	2,000,000	0	2,000,000
Sub Total	360,123,939	5,000,000	365,123,939	552,318,455	173,554,980	725,873,435	347,426,703	5,000,000	352,426,703
Programme Name: Crop Development and Management									

Sub Programme	Approved Estimates			Requirements			Allocations		
	2023/24			2024/25			2024/25		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Crop extension and training services	5,700,000		5,700,000	47,030,000	14,477,727	61,507,727	1,200,000	0	1,200,000
Crop Production and Productivity (Food, Industrial and Horticultural Crops) Fertilizer	3,000,000	309,700,000	312,700,000	14,000,000	739,590,000	753,590,000	0	128,250,000	128,250,000
Crop Seed								26,000,000	26,000,000
Agricultural soil and water management	2,500,000	0	2,500,000	12,000,000	65,640,000	77,640,000	0	0	0
Post-harvest management	0	0	0	2,000,000	10,000,000	12,000,000	0	0	0
Agricultural Value Addition and Agro Processing	0	0	0	0	222,500,000	222,500,000	0	0	0
Food Safety	500,000	0	500,000	3,000,000	0	3,000,000	500,000	0	500,000
Agribusiness, Marketing and information management	2,000,000	0	2,000,000	10,500,000	10,000,000	20,500,000	1,000,000	0	1,000,000
Agricultural Financial Services	0	0	0	24,000,000	50,000,000	74,000,000	0	0	0
Nutrition-sensitive agriculture	0		0	2,000,000	0	2,000,000	0	0	0
Agriculture Sector Development Support Programme II (ASDSP II)	0	5,344,000	5,344,000	0	30,756,000	30,756,000	0	0	0
National Agricultural Value Chain Development Programme (NAVCDP)	0	280,530,114	280,530,114	0	280,530,114	280,530,114	0	151,515,152	151,515,152
Sub Total	13,700,000	595,574,114	609,274,114	114,530,000	1,423,493,841	1,538,023,841	2,700,000	305,765,152	308,465,152
Programme Name: Irrigation and Drainage Development and Management									

Sub Programme	Approved Estimates			Requirements			Allocations		
	2023/24			2024/25			2024/25		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Household Irrigation Technologies	2,000,000	0	2,000,000	14,400,000	5,000,000	19,400,000	1,400,000	0	1,400,000
Development and Management of Irrigation Infrastructure	1,500,000	0	1,500,000	7,600,000	60,000,000	67,600,000	1,500,000	0	1,500,000
Agricultural Water Storage and Management	2,000,000	12,600,000	14,600,000	5,000,000	20,000,000	25,000,000	500,000	0	500,000
Sub Total	5,500,000	12,600,000	18,100,000	27,000,000	85,000,000	112,000,000	3,400,000	0	3,400,000
Programme Name: Livestock Development and Management									
Livestock and Veterinary extension and training services	5,000,000	0	5,000,000	44,150,000	14,000,000	58,150,000	3,000,000	0	3,000,000
Pasture development	1,000,000	0	1,000,000	18,000,000	15,000,000	33,000,000	0	0	0
Livestock Production and Productivity (Dairy, Beef, Poultry, Honey, Goat, Sheep, Pig, Rabbit)	0	26,100,000	26,100,000	0	153,850,000	153,850,000	0	0	0
Livestock Value Addition and Agro Processing	2,000,000	0	2,000,000	0	246,380,000	246,380,000	0	0	0
Food Safety	0	0	0	13,000,000	0	13,000,000	0	0	0
Agribusiness, Marketing and information management	0	0	0	19,000,000	20,000,000	39,000,000	0	0	0
Livestock Insurance Services	0	0	0	19,300,000	0	19,300,000	0	0	0
Animal Welfare	0	0	0	14,600,000	0	14,600,000	0	0	0
Pending Bill	0	0	0	0	14,436,100	14,436,100	0	13,350,378	13,350,378
Procurement of Vaccines and other Veterinarian supplies for Disease and Vector Control	2,500,000	8,550,000	11,050,000	30,780,000	60,000,000	90,780,000	1,500,000	0	1,500,000

Sub Programme	Approved Estimates			Requirements			Allocations		
	2023/24			2024/25			2024/25		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Animal Breeding	1,200,000	2,400,000	3,600,000	24,000,000	59,600,000	83,600,000	1,200,000	0	1,200,000
Food safety and quality control/Animal health	0	5,000,000	5,000,000	15,000,000	0	15,000,000	0	0	0
Leather development	500,000	0	500,000	22,500,000	0	22,500,000	0	0	0
Kenya Livestock Commercialization Project (KeLCoP)	0	0	0	0	62,900,000	62,900,000	0	37,950,000	37,950,000
Sub Total	12,200,000	42,050,000	54,250,000	220,330,000	646,166,100	866,496,100	5,700,000	51,300,378	57,000,378
Programme Name: Fisheries Development and Management									
Fisheries extension and training services	2,100,000	0	2,100,000	40,380,000	14,000,000	54,380,000	2,100,000	0	2,100,000
Fisheries Production and Productivity	0	8,000,000	8,000,000	0	79,300,000	79,300,000	0	0	0
Fisheries Value Addition and Aqua-Processing	0	0	0	0	7,500,000	7,500,000	0	0	0
Aqua-business, Marketing and information management	500,000	0	500,000	14,000,000	14,250,000	28,250,000	0	0	0
Aquaculture Financial Services	0	0	0	40,500,000	0	40,500,000	0	0	0
Fish Safety and Quality control	250,000	0	250,000	36,162,545	0	36,162,545	0	0	0
Sub Total	2,850,000	8,000,000	10,850,000	131,042,545	115,050,000	246,092,545	2,100,000	0	2,100,000
Programme Name: Agricultural Institutions Development and Management									
Development of Mabanga Agricultural Training Centre (ATC)	3,100,000	21,500,000	24,600,000	78,000,000	80,500,000	158,500,000	2,100,000	0	2,100,000
Development of Mabanga Agricultural Mechanization Centre (AMC)	2,500,000	0	2,500,000	58,000,000	47,000,000	105,000,000	2,500,000	0	2,500,000
Development of Chwele Fish Farm (CFF)		5,000,000	5,000,000	28,000,000	20,000,000	48,000,000	1,000,000	0	1,000,000

Sub Programme	Approved Estimates			Requirements			Allocations		
	2023/24			2024/25			2024/25		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Sub Total	5,600,000	26,500,000	32,100,000	164,000,000	147,500,000	311,500,000	5,600,000	0	5,600,000
Programme Name: Cooperatives Development and Management									
Cooperative registration services	500,000	0	500,000	7,500,000	0	7,500,000	0	0	-
Cooperative governance, advisory and training services	0	0	0	6,800,000	0	6,800,000	1,736,841	0	1,736,841
Pending bills	0	0	0		7,825,079	7,825,079		7,825,079	7,825,079
Cooperative agribusiness and marketing services	200,000	0	200,000	3,000,000	0	3,000,000	0	0	-
Cooperative infrastructural/financial support services	0	10,000,000	10,000,000	0	50,000,000	50,000,000	0	0	-
Cooperative audit services	2,000,000		2,000,000	5,000,000	0	5,000,000	2,000,000	0	2,000,000
Sub Total	2,700,000	10,000,000	12,700,000	22,300,000	57,825,079	80,125,079	3,736,841	7,825,079	11,561,920
Totals	402,673,939	699,724,114	1,102,398,053	1,231,521,000	2,648,590,000	3,880,111,000	370,663,544	369,890,609	740,554,153

3.1.1.2 Education

Programmes	Approved estimates - 2023/24			Requirements - 2024/2025			Allocation - 2024/2025		
	Current	capital	total	current	Capital	Total	current	Capital	total
P1: EARLY CHILDHOOD DEVELOPMENT									
Sp1: Construction of 5 ECDE classrooms per ward	0	86,000,000	86,000,000	0	337,500,000	337,500,000		0	-
Sp2: provision of furniture for ECDE children	1,500,000	0	1,500,000	0	147,000,000	147,000,000		0	-

Programmes	Approved estimates - 2023/24			Requirements - 2024/2025			Allocation - 2024/2025		
	Current	capital	total	current	Capital	Total	current	Capital	total
Sp3: Construction of 10 ECDE model centres	0	0	0	0	40,000,000	40,000,000		0	-
Sp5: Construction of 10 child day care centres	0	0	0	0	50,000,000	50,000,000		0	-
Sp7: Introduction of school feeding programme	0	0	0	0	150,000,000	150,000,000	0	0	-
Sp8: Introduction of ECDE capitation fund	0	0	0	0	49,000,000	49,000,000		0	-
Sp9: Equipping 1000 ECDE centres with learning materials	0	0	0	0	15,000,000	15,000,000		15,000,000	15,000,000
TOTAL EARLY CHILDHOOD DEVELOPMENT	1,500,000	86,000,000	87,500,000	0	788,500,000	788,500,000	0	15,000,000	15,000,000
P2: EDUCATION IMPROVEMENT AND SUPPORT SERVICES									
Sp1:provision of learning materials to ECDE	5,000,000	0	5,000,000	5,000,000	0	5,000,000	0		0
Sp2:Intergration of ICT in ECDE centres	2,500,000	0	2,500,000	2,500,000	0	2,500,000	0		0
Sp3:Introduction of Digital Literacy programme in VTCs	0	0	0	36,000,000	0	36,000,000	0		0
SP5:Provision of extra-curricular activities	0	0	0	9,800,000	0	9,800,000	0		0
Sp6:Introduction of capitation fund for VTC trainees	20,000,000	0	20,000,000	90,000,000	0	90,000,000	0		0

Programmes	Approved estimates - 2023/24			Requirements - 2024/2025			Allocation - 2024/2025		
	Current	capital	total	current	Capital	Total	current	Capital	total
Sp8:Provision of scholarship to needy students/education support program	266,750,000	0	266,750,000	0	638,987,824	638,987,824		135,000,000	135,000,000
Sp9:Mentoring of students	5,000,000	0	5,000,000	5,000,000	0	5,000,000	0		0
Sp10:Committee meetings and capacity building	10,000,000	0	10,000,000	10,000,000	0	10,000,000	0		0
TOTAL	309,250,000	0	309,250,000	158,300,000	638,987,824	797,287,824	0	135,000,000	135,000,000
P3:GENERAL,ADMINISTRATION ,PLANNING AND SUPPORT SERVICES									
Sp1:Capacity building of H/Q staff and ECDE teachers on in service training	3,000,000	0	3,000,000	5,000,000	0	5,000,000	1,000,000		1,000,000
Sp2:Recruitment of ECDE Teachers	52,315,970	0	52,315,970	65,000,000	0	65,000,000	0		0
Sp3:Promotion of H/Q staff and ECDE teachers	0	0	0	10,000,000	0	10,000,000	6000000		6,000,000
Sp4:Establishment of BOM for ECDE	2,000,000	0	2,000,000	5,000,000	0	5,000,000	0		0
Sp5:Support services	20,000,000	0	20,000,000	30,000,000	0	30,000,000	0		0
Sp6:Supervision and assessment of ECDE centres	4,000,000	0	4,000,000	3,000,000	0	3,000,000	2,000,000		2,000,000
Sp9:Implementation of CBC training	3,000,000	0	3,000,000	3,000,000	0	3,000,000	2,635,857		2,635,857
Sp10:Formulation of policies	8,000,000	0	8,000,000	3,000,000	0	3,000,000	1,000,000		1,000,000
Sp11:preparation of budget policies	5,000,000	0	5,000,000	3,000,000	0	3,000,000	1,000,000		1,000,000
Sp12:preparation of	10,000,000	0	10,000,000	3,000,000	0	3,000,000	2,000,000		2,000,000

Programmes	Approved estimates - 2023/24			Requirements - 2024/2025			Allocation - 2024/2025		
	Current	capital	total	current	Capital	Total	current	Capital	total
Financial report									
Sp13:preparation of planning documents	2,000,000	0	2,000,000	3,000,000	0	3,000,000	2,000,000		2,000,000
Sp14:appraisal of staff	10,000,000	0	10,000,000	2,000,000	0	2,000,000	1,000,000		1,000,000
Sp15:stakeholder engagements	2,000,000	0	2,000,000	5,000,000	0	5,000,000	2,000,000		2,000,000
Sp 16: Staff Salaries	900,062,129	0	900,062,129	1,290,552,766		1,290,552,766	1,212,895,524		1,212,895,524
Sp 17: Pending bill			0	1,690,250		1,690,250	845,125		845,125
Total	1,021,378,099	0	1,021,378,099	1,432,243,016	0	1,432,243,016	1,234,376,506	0	1,234,376,506
Total	1,332,128,099	86,000,000	1,418,128,099	1,590,543,016	1,427,487,824	3,018,030,840	1,234,376,506	150,000,000	1,384,376,506

VOCATIONAL TRAINING

Programmes	Approved estimates 2023/24			2024/2025 Requirement			2024/2025 Allocation		
	Current	Capital	Total	current	Capital	Total	Current	Capital	Total
P1: TRAINING AND SKILLS DEVELOPMENT									
Sp1:Construction of VTC workshops	0	30,000,000	30,000,000	0	25,000,000	25,000,000	0	9,000,000	9,000,000
Sp2:Equipping of VTC workshops	0	0	0	0	25,000,000	25,000,000	0	5,000,000	5,000,000
Sp3:Establishment of VTC boarding facilities	0	0	0	0	35,000,000	35,000,000	0	0	0
Sp4:construction of relevant workshops/seminar room in 10 centres of excellence	0	0	0	0	25,000,000	25,000,000	0	0	0
SP5:provision of specialised equipment in 10 centres of excellence	0	0	0	0	25,000,000	25,000,000	0	0	0
Sp6:Renovation of existing workshops	0	0	0	0	25,000,000	25,000,000	0	5,006,245	5,006,245
Vocational Training Capitation			0			0		15,000,000	15,000,000
Sp7:Development of home craft centres	0	0	0	0	5,000,000	5,000,000	0	0	0

Programmes	Approved estimates 2023/24			2024/2025 Requirement			2024/2025 Allocation		
	Current	Capital	Total	current	Capital	Total	Current	Capital	Total
Sub Total	-	30,000,000	30,000,000	-	165,000,000	165,000,000	-	34,006,245	34,006,245
P2:GENERAL,ADMINISTRATION ,PLANNING AND SUPPORT SERVICES									
Sp1:Capacity building of VTC instructors on in service training	3,000,000	0	3,000,000	5,000,000	0	5,000,000	2,000,000	0	2,000,000
Sp2:Recruitment of VTC instructors	0	0	0	30,319,160	0	30,319,160	0	0	0
Sp3:Promotion of VTC principals and instructors	0	0	0	7,200,000	0	7,200,000	0	0	0
Sp4:Establishment of BOM in VTCs	0	0	0	5,000,000	0	5,000,000			0
Sp5:Support services	15,000,000	0	15,000,000	10,000,000	0	10,000,000	1,000,000	0	1,000,000
Sp6:Supervision of VTC centres	3,000,000	0	3,000,000	3,000,000	0	3,000,000	1,774,992	0	1,774,992
Sp7:Assessment of VTC centres	500,000	0	500,000	2,000,000	0	2,000,000	1,000,000	0	1,000,000
Sp8:Development of quality assurance guidelines for VTCs	0	0	0	2,000,000	0	2,000,000	1,000,000	0	1,000,000
Sp9:Curriculum Implementation	3,000,000	0	3,000,000	3,000,000	0	3,000,000	1,000,000	0	1,000,000
Sp10:Formulation of policies	8,000,000	0	8,000,000	3,000,000	0	3,000,000	2,000,000	0	2,000,000
Sp11:preparation of budget documents	2,000,000	0	2,000,000	3,000,000	0	3,000,000	0	0	0
Sp12:preparation of Financial reports	1,000,000	0	1,000,000	3,000,000	0	3,000,000	1,000,000	0	1,000,000
Sp13:preparation of planning documents	2,000,000	0	2,000,000	3,000,000	0	3,000,000	1,000,000	0	1,000,000
Sp14:appraisal of staff	0	0	0	3,000,000	0	3,000,000	1,000,000	0	1,000,000
Sp15:stakeholder engagements meetings	2,000,000	0	2,000,000	5,000,000	0	5,000,000	2,000,000	0	2,000,000
Sub Total	39,500,000	0	39,500,000	87,519,160	0	87,519,160	14,774,992	0	14,774,992
TOTAL	39,500,000	30,000,000	69,500,000	87,519,160	165,000,000	252,519,160	14,774,992	34,006,245	48,781,237

3.1.1.3 Roads and Public Works

Sub-Programmes	Approved Estimates 2023/24			Requirement			Allocation		
				2024/25			2024/25		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme1: General Administration and Planning, and Support Services									
SP1.1: Capacity Development and Motivation	83,090,095	0	83,090,095	90,000,000	0	90,000,000	83,840,885	0	83,840,885
SP1.2: Office Infrastructure	0	0	0	0	40,000,000	40,000,000	0	0	0
SP1.3: Administration Services	30,184,398	0	30,184,398	35,000,000	0	35,000,000	31,787,604	0	31,787,604
SP1.4: Financial Services, Planning and Stewardship	17,439,537	0	17,439,537	15,600,000	5,000,000	20,600,000	7,732,211	0	7,732,211
Sub Total	130,714,030	0	130,714,030	140,600,000	45,000,000	185,600,000	123,360,700	0	123,360,700
Programme2: Transport Infrastructure Development and Management									
SP2.1: Construction of Roads Bridges and Drainage Works	0	47,500,000	47,500,000	0	990,500,000	990,500,000	0	0	-
SP2.2: Maintenance of Roads	0	1,170,912,320	1,170,912,320	0	840,000,000	840,000,000	0	461,159,015	461,159,015
SP2.3: Rehabilitation of Roads, Bridges and Drainage Works	0	47,500,000	47,500,000	0	11,000,000	11,000,000	0	0	-
Roads Maintenance Levy Fund								184,554,999.0	184,554,999
Supplier credit			0	8000000	153963576	161,963,576	4,030,366	76,981,788	81,012,154
Sub Total	-	1,265,912,320	1,265,912,320	8,000,000	1,995,463,576	2,003,463,576	4,030,366	722,695,802	726,726,168
Programme3: Building Standards and Quality Assurance									
SP3.1: Building Standards and Research	0	0	0	1,400,000	0	1,400,000	0	0	0

Sub-Programmes	Approved Estimates 2023/24			Requirement			Allocation		
				2024/25			2024/25		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Sub Total	-	-	0	1,400,000	-	1,400,000	-	-	0
Programme4: Public and Transport Safety									
SP4.1: Fire Risk Management	0	0	0	900,000	50,000,000	50,900,000	0	0	0
SP4.2: Transport Safety	0	0	0	900,000	73,000,000	73,900,000	0	0	0
SP4.3: Air Transport	0	0	0	0	0	0	0	0	0
SP4.4: Railway Transport	0	0	0	0	0	0	0	0	0
Sub Total	-	-	0	1,800,000	123,000,000	124,800,000	-	-	0
TOTAL	130,714,030	1,265,912,320	1,396,626,350	151,800,000	2,163,463,576	2,315,263,576	127,391,066	722,695,802	850,086,868

3.1.1.4 Tourism, Environment

	Approved Estimates 2023/24			2024/25 Requirement			2024/25 Allocation		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme 1: General administration, planning, and support services									
Policy and legal framework formulation	500,000	0	500,000	8,000,000	0	8,000,000	525,000		525,000
Salaries	29,018,987		29,018,987	32,693,177	0	32,693,177	29,654,428		29,654,428
Maintenance	620,000		620,000	5,500,000	0	5,500,000	651,000		651,000
Operations	12,600,000		12,600,000	26,677,179	0	26,677,179	13,426,501		13,426,501
Sub Total	42,738,987	0	42,738,987	72,870,356	0	72,870,356	44,256,929	0	44,256,929
Programme 2: Integrated Solid Waste Management									
Waste collection and disposal services	240,000,000	0	240,000,000	346,675,470.24	0	346,675,470.24	252,000,000		252,000,000

	Approved Estimates 2023/24			2024/25 Requirement			2024/25 Allocation		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
3 in 1 garbage bins	0	0	0		300000000	300,000,000.00	0		0
Dumpsite development and management services	0	0	0	0	700,000,000	700,000,000.00	0		0
Opening and cleaning of drainages and culverts	0	0	0	12,000,000		12,000,000.00	0		0
Sub Total	240,000,000	0	240,000,000	358,675,470	1,000,000,000	1,358,675,470.24	252,000,000	0	252,000,000
Programme 3: Environment protection and conservation									
Recreation and Urban landscaping, beautification services	0	0	0		100,000,000	100,000,000		0	0
Sub Total	-	-	0	-	100,000,000	100,000,000	-	-	0
Programme 4: Climate Change Mitigation and Adaptation									
Climate Change Institutional support	22,000,000	0	22,000,000	11,000,000	0	11,000,000	11,000,000	0	11,000,000
Financing locally led climate action programme			0	11,000,000		11,000,000	11,000,000		11,000,000
Climate Change resilience investment	0	205,000,000	205,000,000		649,216,435	649,216,435		153,488,888	153,488,888
Pending Bill			0		12,399,107	12,399,107		6,199,554	6,199,554
Sub Total	22,000,000	205,000,000	227,000,000	22,000,000	661,615,542	683,615,542	22,000,000	159,688,442	181,688,442
Programme 5: Tourist product development and Marketing									
Rural and cultural tourism services	0	0	0	17,364,375		17,364,375	0		-
Tourist circuit marketing and management	0	0	0	5,788,125		5,788,125	0		-
Climate change grand co funding			0		80000000	80,000,000		80,000,000	80,000,000
Tourist product identification and development	0	0	0	0	11,576,250	11,576,250		0	-

	Approved Estimates 2023/24			2024/25 Requirement			2024/25 Allocation		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Sub Total	-	-	0	23,152,500	91,576,250	114,728,750	-	80,000,000	80,000,000
Grand Total	304,738,987	205,000,000	509,738,987	476,698,326	1,853,191,792	2,329,890,118	318,256,929	239,688,442	557,945,371

3.1.1.5 Water and Natural Resources

Programme	Approved Estimates 2023/24			Requirements 2024/25			Allocation 2024/25		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme 1: General administration, planning and support services									
Policy and legal framework formulation	0	3,000,000	3,000,000	7,000,000	0	7,000,000	2,000,000		2,000,000
Salaries	38,953,975	0	38,953,975	40,901,674	0	40,901,674	37,444,946		37,444,946
maintenance	4,040,000	0	4,040,000	15,000,000	0	15,000,000	5,970,320		5,970,320
Operations	22,738,144	0	22,738,144	76,000,000	0	76,000,000	5,842,731		5,842,731
Sub Total	65,732,119	3,000,000	68,732,119	138,901,674	0	138,901,674	51,257,997	0	51,257,997
Programme 2: Water and sewerage services management									
Water services provision	0	27,600,000	27,600,000	0	616,237,820	616,237,820		22,197,513	22,197,513
Infrastructure\ development(CEF)	0	176,686,400	176,686,400	0	0	0		0	0
Monitoring and Evaluation	0	0	0	8,000,000	0	8,000,000		0	0
KOICA							25,000,000	500,000,000	525,000,000
Pending Bill			0		42,808,208	42,808,208		21,404,104	21,404,104
Sub Total	-	204,286,400	204,286,400	8,000,000	659,046,028	667,046,028	25,000,000	543,601,617	568,601,617
Total	65,732,119	207,286,400	273,018,519	146,901,674	659,046,028	805,947,702	76,257,997	543,601,617	619,859,614

3.1.1.6 Lands and Physical Planning

Programmes	Approved Budget			Requirements			Allocation		
	2023/24			2024/25			2024/25		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
P1: General Administration, Planning and Support services									
Salaries and Emoluments	27,975,396	0	27,975,396	27,969,127		27,969,127	26,656,643	0	26,656,643
Administration, planning and support services	13,946,400	0	13,946,400	13,624,736		13,624,736	13,624,736	0	13,624,736
Purchase of office Furniture, printers, and other IT Equipment	0	0	0	2,500,000		2,500,000	0	0	0
Planning and Financial Management	2,529,550		2,529,550	5,500,000		5,500,000	2,729,550	0	2,729,550
Human Development and Management-trainings	0	0	0	4,431,314		4,431,314	650,000	0	650,000
Policy and legal framework- lands policy	2,813,545	0	2,813,545	4,500,000		4,500,000	2,813,542	0	2,813,542
Pending bills			0	1,974,823	4,883,250	6,858,073	987,412	2,441,625	3,429,037
Sub Total	47,264,891	0	47,264,891	60,500,000	4,883,250	65,383,250	47,461,883	2,441,625	49,903,508
P2: Land Development and Management									
Re-planning of markets	0	0	-	6,000,000	0	6,000,000	0	0	0
Land Clinics	0	0	-	5,000,000	0	5,000,000	0	0	0
Implementation of the County Spatial Plan(Sensitization)	0	0	-	5,000,000	0	5,000,000	0	0	0
Registration of public land (processing of tittle deeds, survey and beaconing)	5,000,000	0	5,000,000	14,000,000	0	14,000,000	3,429,037	0	3429037
Updating of GIS Database for Leasehold and Freehold Properties	0	0	-	2,000,000	0	2,000,000	0	0	0
Establishing of the GIS Lab (Configuration)	0	0	-		30,000,000	30,000,000	0	0	0
Ward based projects	0	20,151,400	20,151,400		20,151,400	20,151,400	0	0	0

Programmes	Approved Budget			Requirements			Allocation		
	2023/24			2024/25			2024/25		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Pending bills ward based projects	0	0	-		16,630,000	16,630,000	0	0	-
Securing public land	0	0	-		20,000,000	20,000,000	0	0	0
Valuation Roll for 6 urban centers	0	0	-		16,848,600	16,848,600	0	0	0
Development/Physical Planning in 8 centers	0	5,000,000	5,000,000		15,000,000	15,000,000	0	5,000,000	5,000,000
Review of physical development plans for Chwele and Webuye		2,637,625	2,637,625		15,000,000	15,000,000	0	1,599,190	1,599,190
Project Supervision	0	3,414,875	3,414,875		-	0	0	0	0
Acquisition of land for the land bank	0	0	-		50,000,000	50,000,000	0	0	0
Acquisition of land for Matulo Airstrip	0	0	-		100,000,000	100,000,000	0	0	0
Acquisition of land for bus park and Bukembe and Chwele	0	0	-		20,000,000	20,000,000	0	0	0
Acquisition of land for Industrial park	0	0	-		100,000,000	100,000,000	0	0	0
Acquisition of land for Lorry park-along Wbuye-Malaba highway	0	0	-		100,000,000	100,000,000	0	0	0
Acquisition of land for taxis and lorry park in Bungoma town	0	0	-		60,000,000	60,000,000	0	0	0
Acquisition of land for Muanda, Webuye, Cwele and Kimilili dumpsite	0	0	-		24,000,000	24,000,000	0	0	0
Acquisition of land for go-downs	0	0	-		50,000,000	50,000,000	0	0	0
Acquisition of land for Kapsokwony fire station	0	0	-		10,000,000	10,000,000	0	0	0
Acquisition of land for recreational centers	0	0	-		10,000,000	10,000,000	0	0	0

Programmes	Approved Budget			Requirements			Allocation		
	2023/24		Total	2024/25			2024/25		
	Current	Capital		Current	Capital	Total	Current	Capital	Total
Sub Total	5,000,000	31,203,900	36,203,900	32,000,000	657,630,000	689,630,000	3,429,037	6,599,190	10,028,227
Total Vote	52,264,891	31,203,900	83,468,791	92,500,000	662,513,250	755,013,250	50,890,920	9,040,815	59,931,735

HOUSING

Programmes	Approved Budget - 2023/24			Requirements - 2024/25			Allocation - 2024/25		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
P1: General Administration, Planning and Support services									
Salaries and Emoluments	9,165,048	0	9,165,048	11,112,521	0	11,112,521	11,112,521	0	11,112,521
Administration, planning and support services	5,585,110	0	5,585,110	5,086,896	0	5,086,896	4,000,000	0	4,000,000
Purchase of office Furniture, printers, and other IT Equipment	375,000	0	375,000	500,000	0	500,000	0	0	0
Human Development and Management	0	0	0	2,300,000	0	2,300,000	271,396	0	271,396
Policy and legal framework	0	0	0	3,000,000		3,000,000	0		0
Operationalization of new municipalities			0	7,000,000		7,000,000	500,000		500,000
Planning and financial management	1,184,125		1,184,125	4,200,000		4,200,000	1,177,730		1,177,730
Housing policy implementation	0	0	0	3,000,000	0	3,000,000	0		0
Pending bills			0	1,523,774		1,523,774			0
Sub Total	16,309,283	0	16,309,283	37,723,191	0	37,723,191	17,061,647	0	17,061,647
Programme 2: Housing Development and Management									
Inventory of county residential houses	173,950	0	250,000	2,000,000	0	2,000,000	500,000	0	500,000
Assessment of county residential houses	443,940	0	443,940	1,000,000	0	1,000,000	443,940	0	443,940
Automation of house inventory	357,000	0	375,000	2,500,000	0	2,500,000	375,000	0	375,000

Programmes	Approved Budget - 2023/24			Requirements - 2024/25			Allocation - 2024/25		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Fact finding on the status of NHC debt/reconciliation	0	0	0	4,000,000	0	4,000,000	0	0	0
Maintenance/Minor repairs to county residential houses	500,000	0	500,000	2,000,000	0	2,000,000	500,000	0	500,000
Labelling and tagging of county residential houses	0	0	0	1,500,000	0	1,500,000	0		0
Renovation and refurbishment of county residential houses	0		0		20,000,000	20,000,000	0	0	0
Security fencing of county residential estates with Perimeter wall	0	0	0		16,375,000	16,375,000		0	0
Overhaul of Infrastructure in residential houses and estates (sewerage, water, electricity and access roads)	0	0	0	0	5,000,000	5,000,000	0	0	0
Construction of Governors official residence)		10,000,000	10,000,000		30,120,900	30,120,900	0	30,120,900	30,120,900
Construction of Deputy governors official residence (Pending bill)	0	15,000,000	15,000,000	0	20,980,200	20,980,200	0	20,980,200	20,980,200
Construction of Office Block	0	98,500,000	98,500,000	0	400,380,000	400,380,000	0	105,108,700	105,108,700
Project Supervision	0	6,500,000	6,500,000		0	0	0	0	0
Construction of affordable housing scheme houses	0	0	0	0	50,000,000	50,000,000	0	0	0
Purchase of Nzoia pension scheme houses	0	0	0	0	140,000,000	140,000,000	0	0	0
Housing mortgage scheme for employees	0	0	0	0	250,000,000	250,000,000	0	0	0
Housing Financing (PPP)	0	0	0	0	50,000,000	50,000,000	0	0	0
KISIP 2 Infrastructure grant-slum upgrading-co-funding	0	0	0	0	380,000,000	380,000,000	0	10,000,000	10,000,000
KISIP 2	0	0	0	0	380,000,000	380,000,000	0	297,400,170	297,400,170
Sub Total	1,474,890	130,000,000	131,568,940	13,000,000	1,742,856,100	1,755,856,100	1,818,940	463,609,970	465,428,910
Total Vote	17,784,173	130,000,000	147,878,223	50,723,191	1,742,856,100	1,793,579,291	18,880,587	463,609,970	482,490,557

BUNGOMA MUNICIPALITY

Sub-Programme	Approved Estimates 2023/24			2024/25 Requirement			2024/25 Allocation		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
P1: General Administration, Planning and Support Services									
Salaries and remunerations	14,408,833	0	14,408,833	23,465,532	0	23,465,532	21,271,066		21,271,066
Compensation to employees	0	0	0	-	0	0	0		-
Human resource capacity development and management	5,468,900	0	5,468,900	25,305,000	0	25,305,000	5,742,345		5,742,345
General administration and support services	2,681,200	0	2,681,200	36,172,500		36,172,500	27,815,260		27,815,260
Grant							17,500,000		
Planning and financial management	2,498,400	0	2,498,400	7,350,000		7,350,000	2,632,042		2,632,042
Institutional accountability, leadership, efficiency and effectiveness in service delivery	3,668,667	0	3,668,667	21,105,000		21,105,000	3,800,000		3,800,000
Research, Knowledge Sharing and development services	0	4,000,000	4,000,000	28,350,000		28,350,000	7,339,630		7,339,630
Office ICT equipment	0	0	4,000,000	2,625,000	0	2,625,000	0		-
Municipality Integrated Revenue Information Management System		0		10,500,000		10,500,000	0		-
Municipality office furniture and fittings		0		4,200,000		4,200,000	-		-
Purchase of Moto vehinle		0		8,000,000		8,000,000	7,000,000		7,000,000
Municipality Staff Uniforms		0		892,500		892,500			-
Sub Total	28,726,000	4,000,000	36,726,000	167,965,532	0	167,965,532	93,100,343	0	

Sub-Programme	Approved Estimates 2023/24			2024/25 Requirement			2024/25 Allocation		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
									93,100,343
P2: Urban Land Policy and Planning									
Purchase of land(Traylor parking)	0	38,000,000	38,000,000	-	420,000,000	420,000,000		38,000,000	38,000,000
Fencing and protection of purchased public land, parks and spaces	0	0	0	-	3,150,000	3,150,000		3,000,000	3,000,000
Sub Total	-	38,000,000	38,000,000	-	423,150,000	423,150,000	-	41,000,000	41,000,000
P3: Urban Infrastructure Development and Management									
Project administration and supervision	0	9,175,600	9,175,600	-	0	-	0	-	-
Upgrading of urban access roads	0	0	0	-	132,300,000	132,300,000		-	-
Construction of municipality office block	0	0	0	-	82,687,500	82,687,500		8,000,000	8,000,000
Construction of modern bus-park with market stalls	0	58,436,400	58,436,400	-	441,000,000	441,000,000		55,000,000	55,000,000
Construction of modern market	0	0	0	-	275,625,000	275,625,000		-	-
Construction of urban market stalls	0	0	0	-	22,050,000	22,050,000		-	-
Upgrading of CBD backstreets into parking spaces	0	0	0	-	110,250,000	110,250,000		-	-
Construction of urban walkways within the Municipality	0	0	0	-	33,075,000	33,075,000		-	-
Construction of bikes and bicycle parking bays within Bungoma Municipality	0	0	0	-	10,500,000	10,500,000		-	-
Construction / upgrading of urban public sanitation facilities	0	0	0	-	10,500,000	10,500,000		11,500,000	11,500,000

Sub-Programme	Approved Estimates 2023/24			2024/25 Requirement			2024/25 Allocation		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Construction / rehabilitation of stormy water drainage system works	0	9,500,000	9,500,000	-	10,500,000	10,500,000	-	-	-
Construction of urban cultural / arts theatre	0	0	0	-	52,500,000	52,500,000	-	-	-
Construction of road markings	0	0	0	-	10,500,000	10,500,000	-	-	-
Construction of urban social hall	0	0	0	-	42,525,000	42,525,000	-	-	-
Installation of digital billboards within the Municipality	0	0	0	-	8,400,000	8,400,000	-	-	-
Installation / maintenance of street lights	0	0	0	-	26,250,000	26,250,000	-	-	-
Municipality Ward Based Projects	0	68,400,000	68,400,000	-	0	-	-	-	-
Total	-	145,512,000	145,512,000	-	1,268,662,500	1,268,662,500	-	74,500,000	74,500,000
P4: Urban Environment, Health, Culture and Human Social Services									
Project administration and supervision	0	0	0	-	0	-	-	-	-
Urban renewal and landscaping works	0	0	0	-	52,500,000	52,500,000	-	-	-
Construction of dumpsite	0	0	0	-	31,500,000	31,500,000	-	-	-
Installation of waste collection chambers	0	0	0	-	10,500,000	10,500,000	-	1,500,000	1,500,000
Installation of collection bins	0	0	0	-	787,500	787,500	-	3,000,000	3,000,000
Provision of litter bins	0	0	0	-	157,500	157,500	-	-	-
Construction / rehabilitation of sewer-line	0	0	0	-	21,000,000	21,000,000	-	-	-
Installation of man-hole covers	0	0	0	-	283,500	283,500	-	-	-

Sub-Programme	Approved Estimates 2023/24			2024/25 Requirement			2024/25 Allocation		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Planting of aesthetic trees	0	0	0	-	10,500,000	10,500,000		-	-
Development / rehabilitation of green recreational park	0	0	0	-	18,900,000	18,900,000		-	-
Total	0	0	0	-	146,128,500	146,128,500	0	4,500,000	4,500,000
Grand Total	28,726,000	187,512,000	216,237,400	159,965,532	1,837,941,000	1,997,906,532	93,100,343	120,000,000	213,100,343

KIMILILI MUNICIPALITY

Programme	Approved Estimates 2023/2024			2024/2025 Requirement			2024/2025 Allocation		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
PROGRAMME 1: URBAN GOVERNANCE									
SP 1: Human resource development and management	13,773,780		13,773,780	20,000,000	0	20,000,000	16,317,362		16,317,362
SP2:Policy,Legal and regulatory services	2,368,000		2,368,000	15,913,800		15,913,800	13,000,000		13,000,000
SP3:Planning and Financial Management	2,000,000		2,000,000	10,000,000		10,000,000	8,000,000		8,000,000
SP4:Urban institutions leadership and coordination services	11,545,855.65		11,545,856	50,000,000		50,000,000	22,640,855		22,640,855
Grant			0			0	17,500,000		17,500,000
Pending Bill			0	1,180,000		1,180,000	1,180,000		1,180,000
Total	29,687,636	0	29,687,636	97,093,800	0	97,093,800	78,638,217	-	78,638,217
PROGRAMME II:URBAN INFRASTRUCTURE DEVELOPMENT AND MANAGEMENT									

Programme	Approved Estimates 2023/2024			2024/2025 Requirement			2024/2025 Allocation		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
SP1:Urban Infrastructure Development		191,089,400	191,089,400	0	200,643,870	200,643,870		59,538,823	59,538,823
SP2:Water supply and Sanitation services			0	0	0	0		-	-
SP3:Transport services			0	0	0	0		-	-
SP 4:Housing services			0	0	0	0		-	-
SP 5:Energy Services	0		0	0	0	0		-	-
TOTAL	0	191,089,400	191,089,400	0	200,643,870	200,643,870	-	59,538,823	59,538,823
PROGRAMME III:URBAN ENVIRONMENT AND HUMAN SERVICES									
SP 1:Urban Health Services	0		0		0	0		-	-
SP 2:Environmental health			0			0		-	
SP 3:Urban Education services			0			0		-	
SP 4:Waste management Services			0	50,000,000	50,000,000	100,000,000		-	
SP 5:Urban facilities and amenities			0			0		-	
SP 6:Urban Agriculture			0			0		-	
SP 7:Urban Greening services			0		100,000,000	100,000,000		5,000,000	5,000,000
Total	0	0	0	50,000,000	150,000,000	200,000,000	0	5,000,000	5,000,000
PROGRAMME 4:URBAN ECONOMY AND INVESTMENT MANAGEMENT									
SP 1:Urban investment services			0		6,810,600	6,810,600		-	
SP 2:Urban Financial services			0			0		-	

Programme	Approved Estimates 2023/2024			2024/2025 Requirement			2024/2025 Allocation		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Total	0	0	0	0	6,810,600	6,810,600	0	-	-
PROGRAMME 5:URBAN SPORTS ,CULTURAL DEVELOPMENT AND MANAGEMENT									
SP 1:Development and management of sports facilities			0		50,000,000	50,000,000		-	
SP 2:Sports promotion and support services	0		0		50,000,000	50,000,000		-	
SP 3:Community games and sports			0			0		-	
SP 4:Heritage promotion and preservation			0		50,000,000	50,000,000		-	
SP 5:Arts and Culture promotion and development			0			0		-	
SP 6:Heroes and Heroines Scheme			0		50,000,000	50,000,000		-	
SP 7:Intangible Cultural Heritage			0			0		-	
SP 8:Social Development			0			0		-	
SP 9: Designs,visual arts and Performing arts			0			0		-	
Total	-	-	-	-	200,000,000	200,000,000	0	-	-
Grand Total	29,687,636	191,089,400	220,777,036	125,913,800	557,454,470	683,368,270	78,638,217	64,538,823	143,177,040

3.1.1.7 Trade

Programme	Approved Estimates 2023/24			Requirements - 2024/25			Allocation- 2024/25		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme 1: General Administration, Planning and Support Services									

Programme	Approved Estimates 2023/24			Requirements - 2024/25			Allocation- 2024/25		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Sub Programme 1: Human Resource Development and Management	22,613,621	0	22,613,621	31,708,955	0	31,708,955	24,086,326	0	24,086,326
Sub Programme 2: Planning and Support Services	4,526,300	0	4,526,300	37,053,030	0	37,053,030	4,708,185	0	4,708,185
Sub Programme 3: Administrative Services	2,130,024	0	2,130,024	37,436,720	0	37,436,720	6,023,988	0	6,023,988
Total Programme	29,269,945	0	29,269,945	106,198,705	0	106,198,705	34,818,499	0	34,818,499
Programme 2: Trade and Enterprise development									0
Sub Programme 1: Fair Trade Practices and Consumer Protection	0	0	-	18,892,824	-	18,892,824	0	0	-
Sub Programme 2: Business Development Services	0	0	-	0	0	-	0	0	-
Sub Programme 3: Access to credit finance/Business Loans	0	115,679,933	115,679,933	0	125,000,000	125,000,000	0	121,463,930	121,463,930
Total Programme	-	115,679,933.00	115,679,933.00	18,892,824.00	125,000,000.00	143,892,824.00	-	121,463,930.00	121,463,930.00
Programme 3: Market Infrastructure Development and Management									
Sub Programme 1: Development of Market Infrastructure	2,000,000	43,500,000	45,500,000	0	116,231,639	116,231,639	4,437,825	0	4,437,825
Sub Programme 2: CEF (Other Infrastructure Development)	2,226,500	48,336,000	50,562,500	0	0	0	0	0	0
Pending Bills				14,843,945	94,468,361	109,312,306	7,421,973	27,834,101	89,312,306

Programme	Approved Estimates 2023/24			Requirements - 2024/25			Allocation- 2024/25		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Total Programme	4,226,500	91,836,000	96,062,500	14,843,945	210,700,000	225,543,945	11,859,798	27,834,101	93,750,131
Total Vote	33,496,445	207,515,933	241,012,378	139,935,474	335,700,000	475,635,474	46,678,297	149,298,031	250,032,560

3.6.1.8 Energy

	Approved Estimates 2023/24			Requirements - 2024/25			Allocation - 2024/25		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme 1: General Administration, Planning and Support Services									
Sub Programme 1: Human Resource Development and Management	4,219,452	0	4,219,452	9,348,129	0	9,348,129	4,430,425	0	4,430,425
Sub Programme 2: Planning and Support Services	7,161,725	0	7,161,725	32,640,000	0	32,640,000	7,497,420	0	7,497,420
Sub Programme 3: Administrative Services	3,370,224	0	3,370,224	15,360,000	0	15,360,000	3,528,197	0	3,528,197
Total Programme	14,751,401	0	14,751,401	57,348,129	0	57,348,129	15,456,042	0	15,456,042
Programme 2: Energy Development and Management									
Sub Programme 1: Purchase and installation of transformers	0	45,000,000	45,000,000	0	60,000,000	60,000,000	0	45,000,000	45,000,000
Sub Programme 2: Purchase of lighting equipment	0	56,000,000	56,000,000	0	56,000,000	56,000,000	0	15,824,541	15,824,541
Total Programme	-	101,000,000	101,000,000	-	116,000,000	116,000,000	-	60,824,541	60,824,541
Total Vote	14,751,401	101,000,000	115,751,401	57,348,129	116,000,000	173,348,129	15,456,042	60,824,541	76,280,583

Industrialization

	Approved Estimates 2023/24			Requirements - 2024/25			Allocation - 2024/25		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme 1: General Administration, Planning and Support Services									

	Approved Estimates 2023/24			Requirements - 2024/25			Allocation - 2024/25		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Sub Programme 1: Human Resource Development and Management	1,885,920	0	1,885,920	6,731,802	0	6,731,802	1,980,216	0	1,980,216
Sub Programme 2: Planning and Support Services	4,822,288	0	4,822,288	19,434,237	0	19,434,237	4,416,106	0	4,416,106
Sub Programme 3: Administrative Services	2,269,312	0	2,269,312	9,145,524	0	9,145,524	3,010,034	0	3,010,034
Total Programme	8,977,520	0	8,977,520	35,311,563	0	35,311,563	9,406,356	0	9,406,356
Programme 2: Industrial Investments and Development									
Sub Programme 1: Industrial Development and Management	0	200,000,000	200,000,000	0	390,000,000	390,000,000	0	90,000,000	90,000,000
Total Programme	-	200,000,000	200,000,000	-	390,000,000	390,000,000	-	90,000,000	90,000,000
Total Vote	8,977,520	200,000,000	208,977,520	35,311,563	390,000,000	425,311,563	9,406,356	90,000,000	99,406,356

3.1.1.8 Gender, Culture

Programmes	Approved estimates 2023/24			PROJECTION (REQUIREMENTS) 2024/25			Allocations - 2024/25		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Cultural Development and Management	18,000,000	21,440,351.00	39,440,351	44,300,000	164,000,000	208,300,000	0	33,494,746	33,494,746
Gender Equality and Empowerment of Communities	6,500,000	33,972,398.00	40,472,398	29,000,000	40,000,000	69,000,000	2,500,000		2,500,000
Salaries and remunerations				45,499,976		45,499,976	45,499,976		45,499,976
General Administration, planning and support services	46,668,159	55,112,749	101,780,908	52,000,000	75,000,000	127,000,000	18,934,807		18,934,807
Pending Bill				5,197,657	2,378,617	7,576,274	2,598,829	1,189,309	3,788,138
Kimilili library services	0		0	5,000,000	10,000,000	15,000,000	0	0	0
Women Development Fund				0	20,000,000	20,000,000			15,441,660

Programmes	Approved estimates 2023/24			PROJECTION (REQUIREMENTS) 2024/25			Allocations - 2024/25		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
								15,441,660	
Disability Development Fund				0	10,000,000	10,000,000		9,437,615	9,437,615
TOTAL	71,168,159	110,525,498	181,693,657	180,997,633	321,378,617	502,376,250	69,533,612	59,563,330	129,096,942

Youth and Sports

Programmes	Approved estimates - 2023/24			(Requirements - 2024/25)			Allocation - 2024/25		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Sports Facility development and management		70,514,202.00	70,514,202		71,000,000	71,000,000		11,386,387	11,386,387
Sports and Talent development and management	1,800,000		1,800,000	2,000,000		2,000,000	2,000,000		2,000,000
Youth Development and Management: Youth Fund		29,984,326.00	29,984,326	3,000,000	30,000,000	33,000,000	0	24,984,326	24,984,326
Salaries and remunerations							12649658		12,649,658
General Administration, planning and support services	22,484,530		22,484,530	25,000,000		25,000,000	9,446,355		9,446,355
TOTAL	24,284,530	100,498,528	124,783,058	30,000,000	101,000,000	131,000,000	24,096,013	36,370,713	60,466,726

3.1.1.9 Health & Sanitation

Sub Programme	Approved estimates - 2023/24			Resource Requirements - 2024/25			Allocations- 2024/25		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme Name: Heath Sector General Administration, Planning and Support Services									
S.P.1: Human Resources managers	2,667,072,520	0	2,667,072,520	2,924,728,132	0	2,924,728,132	2,924,728,132	0	2,924,728,132
S.P.2: Leadership and governance	2,000,000	0	2,000,000	11,200,000	0	11,200,000	2000000	0	2,000,000
S.P.3: Health Outreach and Support Services	0	0	0	5,040,000	0	5,040,000	2000000	0	2,000,000

Sub Programme	Approved estimates - 2023/24			Resource Requirements - 2024/25			Allocations- 2024/25		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
S.P.4: Health Planning, Policy, Resource mobilization and health financial management	116,985,703	0	116,985,703	32,490,000	0	32,490,000	12,661,390	0	12,661,390
Pending Bills	0	0	0	84,816,483		84,816,483	29,960,833	0	29,960,833
S.P5: Health Information System	0	0	0	16,500,000	0	16,500,000	0	0	0
S.P.6: Quality Assurance Research Monitoring and Evaluation	0	0	0	4,200,000	0	4,200,000	0	0	0
Community Health Promoters				84,137,892			84,137,892		
UNICEF				1,571,000			1,571,000		
UNFPA				7,400,000			7,400,000		7,400,000
DANIDA				13,698,750			13,698,750		13,698,750
DANIDA Co Funding				13,698,750			13,698,750		13,698,750
SP 7: Health Facilities				925,852,893			925,852,893		925,852,893
Sub-programme total	2,786,058,223	0	2,786,058,223	4,125,333,900	0	4,125,333,900	4,017,709,640	0	4,017,709,640
PROGRAMME 2: CURATIVE AND REHABILITATIVE SERVICES									
S.P.7: Health Infrastructure and Development	0	446,012,878	446,012,878	0	1,265,809,416	1,265,809,416	0	0	-
S.P.8: Primary Health Care	28,818,750	0	28,818,750	462,460,000		462,460,000	9,000,000	0	9,000,000
S.P: 8 Blood Transfusion Services	0	0	0	21,000,000		21,000,000	2,100,000	0	2,100,000
S.P. 9: Universal Healthcare	0	0	0	19,000,000		19,000,000	9,000,000	0	9,000,000
S.P. 10: Health Product and Technologies	438,349,707	0	438,349,707	569,100,000		569,100,000	5,000,000	0	5,000,000

Sub Programme	Approved estimates - 2023/24			Resource Requirements - 2024/25			Allocations- 2024/25		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
S.P.11: Referral Services	0	0	0	17,100,000	1,162,805,346	1,179,905,346	5,000,000	0	5,000,000
Sub-programme total	467,168,457	446,012,878	913,181,335	1,088,660,000	2,428,614,762	3,517,274,762	30,100,000	0	30,100,000
PROGRAMME 3: PREVENTIVE AND PROMOTIVE HEALTH SERVICES									
S.P.12: HIV/AIDS	0	0	-	1,730,000	0	1,730,000			-
S.P.13: TB Control	0	0	-	5,880,000	0	5,880,000	0	0	-
S.P.14: Malaria Control	0	0	-	15,000,000	0	15,000,000	0	0	-
S.P.15: Reproductive, Maternal, Newborn, Child and Adolescent Healthcare	100,000,000	0	100,000,000	100,000,000	0	100,000,000	25,249,997	0	25,249,997
S.P.16: Public Health and Sanitation management	0	0	-	0	2,065,000,000	2,065,000,000	0	63,915,957	63,915,957
S.P.17: School health	0	0	-	25,830,000	0	25,830,000	0	0	-
S.P.18: Market Sanitation	0	0	-	13,020,000	100,000,000	113,020,000	2,000,000	0	2,000,000
S.P.19: Sanitation Infrastructure	0	0	-	35,910,000	27,000,000	62,910,000	2,113,798	8,906,003	11,019,801
S.P.20: Quality food and water hygiene	0	0	-	43,840,000	0	43,840,000	4,000,000	0	4,000,000
S.P.21: Diseases surveillance	0	0	-	6,020,000	0	6,020,000	6,020,000	0	6,020,000
S.P.22: Neglected Tropical Diseases	5,000,000	0	5,000,000	32,200,000	0	32,200,000	5,000,000	0	5,000,000
S.P. 23: Non-communicable diseases	2,000,000	0	2,000,000	2,000,000	0	2,000,000	2,000,000	0	2,000,000
S.P.24: Gender mainstreaming	0	0	-	4,000,000	0	4,000,000	1,000,000	0	1,000,000
S.P.25: Wealth Health Events	1,200,000	0	1,200,000	14,080,000	0	14,080,000	0		-

Sub Programme	Approved estimates - 2023/24			Resource Requirements - 2024/25			Allocations- 2024/25		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
sub-programme total	108,200,000	0	108,200,000	299,510,000	2,192,000,000	2,491,510,000	47,383,795	72,821,960	120,205,755
GRAND TOTAL	3,361,426,680	446,012,878	3,807,439,558	5,513,503,900	4,620,614,762	10,134,118,662	4,095,193,435	72,821,960	4,168,015,395

3.1.1.10 Finance and Economic Planning

Programme	Approved Estimates 2023/24			Requirements 2024/25			Allocation 2024/25		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme 1: General Administration, Planning and Support Services									
SP1: Administration Services	314,730,344		314,730,344	433,321,198	0	433,321,198	50,891,301		50,891,301
SP 2: Personnel costs	418,953,350		418,953,350	438,583,673		438,583,673	438,583,673		438,583,673
SP 3: Employer Contribution for Staff Pension	202,275,646		202,275,646	410,307,920		410,307,920	147,885,187		147,885,187
SP4: Staff development and Training	0		0	30,000,000		30,000,000	10,000,000		10,000,000
SP 4: Infrastructural development: Emergency Fund		100,000,000	100,000,000	0	271,433,714	271,433,714		100,000,000	100,000,000
KRA				120,000,000		120,000,000	60,000,000		60,000,000
SP6: Grants & Transfers		137,839,232	137,839,232			0		0	0
Total Expenditure of Programme 1	935,959,340	237,839,232	1,173,798,572	1,432,212,791	271,433,714	1,703,646,505	707,360,161	100,000,000	807,360,161
Programme 2: County Planning Management									
SP 1: Economic Policy and County Planning Services	26,095,966		26,095,966	27,400,764		27,400,764	27,400,764		27,400,764
SP 2: Monitoring and Evaluation	17,121,610		17,121,610	17,977,691		17,977,691	17,977,691		17,977,691
Sp: Statistics			0	15,000,000		15,000,000	15,000,000		15,000,000
Total Expenditure of Programme 2	43,217,576		43,217,576	60,378,455	0	60,378,455	60,378,455	0	60,378,455
Programme 3: County Financial Service Management									
SP1: Revenue Mobilization	39,279,040		39,279,040	41,242,992		41,242,992	41,242,992		41,242,992
SP2: Accounting Services	20,319,230		20,319,230	21,335,192		21,335,192	21,335,192		21,335,192

Programme	Approved Estimates 2023/24			Requirements 2024/25			Allocation 2024/25		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
SP 2: Budgeting	67,257,695		67,257,695	70,620,580		70,620,580	37,620,580		37,620,580
SP3: Audit Services	17,547,721		17,547,721	18,425,107		18,425,107	18,425,107		18,425,107
SP4: Supply Chain Services	18,118,235		18,118,235	19,024,147		19,024,147	19,024,147		19,024,147
SP5: Special Coordination Unit	17,827,013		17,827,013	18,718,364		18,718,364	18,718,364		18,718,364
Total Expenditure of Programme 3	180,348,934		180,348,934	189,366,382		189,366,382	156,366,382	0	156,366,382
Programme 4: Information and Communication Technology Management									
SP1 : Information Communication Technology Unit	14,730,000		14,730,000	15,466,500		15,466,500	10,000,000		10,000,000
SP 2: Maintenance of computer, software and networks - Revenue System		27,550,000	27,550,000	0	28,927,500	28,927,500		25,000,000	25,000,000
SP3: Information Communication Technology Development		33,250,000	33,250,000	0	34,912,500	34,912,500		15,529,371	15,529,371
SP3:Health Management System		37,955,528	37,955,528	0	39,853,304	39,853,304		22,044,472	22,044,472
SP5: Pending bill			0		1,333,723	1,333,723		1,333,732	1,333,732
Total Expenditure of Programme 4	14,730,000	98,755,528	113,485,528	15,466,500	103,693,304	119,159,804	10,000,000	63,907,575	73,907,575
Total Expenditure of Vote -- -----	1,174,255,850	336,594,760	1,510,850,610	1,697,424,128	375,127,018	2,072,551,146	934,104,998	163,907,575	1,098,012,573

**3.1.1.11 Public Service Management and Administration & Office of the County Secretary
Public Service Management & Administration**

Programme	Approved estimates 2023/24			2024/25 Requirement			2024/25 Allocation		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme 1: General Administration, Planning and Support Services									
SP 1: Personnel costs	394,636,934	0	394,636,934	450,447,786	0	450,447,786	441,754,551	0	441,754,551
SP 2: Training and development	0	0	0	10,000,000	0	10,000,000	4,600,000	0	4,600,000
SP 3: Transport and logistics	3,800,000	0	3,800,000	9,000,000	0	9,000,000	4,500,000	0	4,500,000
SP 4: Medical insurance	180,000,000	0	180,000,000	299,000,000	0	299,000,000	131,484,922	0	131,484,922

Programme	Approved estimates 2023/24			2024/25 Requirement			2024/25 Allocation		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
SP 5: Cleaning and security services	67,179,450	0	67,179,450	67,436,180	0	67,436,180	67,436,180		67,436,180
SP 6: Office rent	20,985,771	0	20,985,771	35,000,000	0	35,000,000	21,000,000		21,000,000
SP 7: Uniforms	4,000,000	0	4,000,000	23,600,000	0	23,600,000	8,000,000		8,000,000
SP.8: Sub County Administration	9,000,000	0	9,000,000	45,000,000		45,000,000	6,480,000	0	6,480,000
SP8: Pending bills	0	0	0	58,004,923	2,332,541	60,337,464	29,002,462	2,332,541	31,335,003
KDSP II Grant							37,500,000		37,500,000
SP 9: General administration services	50,970,267	0	50,970,267	60,000,000	0	60,000,000	26,714,905		26,714,905
Total Programme 1	730,572,422	0	730,572,422	1,057,488,889	2,332,541	1,059,821,430	778,473,020	2,332,541	780,805,561
Programme 2: Governance and public relations									
SP 1: Public participation	0	0	0	10,000,000	0	10,000,000	0		-
SP 2: Civic education	0	0	0	20,000,000	0	20,000,000	8,000,000		8,000,000
SP 3: Commemoration of national events	10,000,000	0	10,000,000	18,000,000	0	18,000,000	10,000,000		10,000,000
Total Programme 2	10,000,000	0	10,000,000	48,000,000	0	48,000,000	18,000,000		18,000,000
Programme 3: Public Service Management									
SP 1: Institutional development	0	50,000,000	50,000,000	0	75,000,000	75,000,000	0	19,322,268	19,322,268
Total Programme 3	0	50,000,000	50,000,000	0	75,000,000	75,000,000	0	19,322,268	19,322,268
TOTAL VOTE	740,572,422	50,000,000	790,572,422	1,105,488,889	77,332,541	1,182,821,430	796,473,020	21,654,809	818,127,829

Office of the County Secretary

Sub Programme	Approved Estimates			Requirements			Allocations		
	2023/24			2024/25			2024/25		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme 1: General Administration, Planning and Support Services									
SP 1: training and development – CS, legal, HRM, Records and ICT	0	0	-	13,405,360	0	13,405,360	3,699,996		3,699,996
SP 3: General administration services – ICT	14,370,000	0	14,370,000	0	0	0	0		0
SP 4: General administration services – CS	13,800,000	0	13,800,000	8,000,000	0	8,000,000	10,000,000		10,000,000
SP 5: General administration services – Records directorate	0	0	-	14,150,000	0	14,150,000	5,000,000		5,000,000
SP 6: General administration services – Human resource directorate	0	0	-	10,000,000	0	10,000,000	5,000,000		5,000,000

Sub Programme	Approved Estimates			Requirements			Allocations		
	2023/24			2024/25			2024/25		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
SP 7: Human resource management – payroll cleansing and audit, HR policies, schemes of service for enforcement officers & admins and performance contracting	0	0	-	2,000,000	0	2,000,000	10,000,000		10,000,000
Total Programme 1	28,170,000	0	28,170,000	47,555,360	0	47,555,360	33,699,996	0	33,699,996

Office of the County Attorney

Programme	Approved estimates 2023/24			Requirement 2024/25			Allocation 2024/25		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme 1: General Administration, Planning and Support Services									
SP 2: Legal fees	6,000,000	0	6,000,000	70,000,000	0	70,000,000	5,031,307		5,031,307
SP 3: Recurrent Programmes	14,370,000	0	14,370,000	25,000,000	0	25,000,000	20,000,000		20,000,000
SP 6: General administration services – County Attorney	6,000,000	0	6,000,000	26,000,000	0	26,000,000	5,332,408		5,332,408
Pending Bills: County Attorney's Office				83,473,778		83,473,778	41,736,888		41,736,888
Total Programme 1	26,370,000	0	26,370,000	204,473,778	0	204,473,778	72,100,603	0	72,100,603

3.1.1.12 Governor's and Deputy Governor's Office

Programme	Approved estimates 2023/24			REQUIREMENTS 2024/25			ALLOCATION 2024/25		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme 1: General Administration, Planning and Support Services									
SP 1: Personnel costs	210,229,670	0	210,229,670	286,986,976	0	286,986,976	286,986,976	0	286,986,976
SP 2: Training and development	0	0	0	14,000,000	0	14,000,000	3,000,000	0	3,000,000
SP 3: Transport and logistics	17,000,000	0	17,000,000	29,800,000	0	29,800,000	10,000,000	0	10,000,000
SP 3: Gratuity	39,254,586	0	39,254,586	39,254,586	0	39,254,586	0	0	0
SP 4: General administration	46,025,126	0	46,025,126	66,130,565	0	66,130,565	20,953,138	0	20,953,138
Pending Bills			0	85,884,042		85,884,042	42,942,021	0	42,942,021
Office of the Deputy Governor				29,000,000		29,000,000	28,642,390		28,642,390
Total Programme 1	312,509,382	0	312,509,382	551,056,169	0	551,056,169	392,524,525	0	392,524,525
Programme 2: Governance and public relations									

Programme	Approved estimates 2023/24			REQUIREMENTS 2024/25			ALLOCATION 2024/25		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
SP 1: Field attachments	34,670,000	0	34,670,000	34,670,000	0	34,670,000	9,270,726	0	9,270,726
SP 2: Stakeholders engagement	13,350,000	0	13,350,000	15,000,000	0	15,000,000	4,215,958	0	4,215,958
SP 3: Chaplain office	2,200,000	0	2,200,000	7,900,000	0	7,900,000	2,000,000	0	2,000,000
SP 4: 1st lady activities	3,850,000	0	3,850,000	5,950,625	0	5,950,625	3,000,000	0	3,000,000
SP 5: Events management directorate	1,000,000	0	1,000,000	9,425,700	0	9,425,700	2,000,000	0	2,000,000
SP 6: Communication directorate	4,000,000	0	4,000,000	20,000,000	0	20,000,000	2,000,000	0	2,000,000
SP 7: Public relations office	1,000,000	0	1,000,000	7,450,000	0	7,450,000	2,000,000	0	2,000,000
SP 8: Gender advisor activities	1,000,000	0	1,000,000	5,180,000	0	5,180,000	2,000,000	0	2,000,000
SP 9: Lands and emerging issues advisor activities	1,000,000	0	1,000,000	4,100,000	0	4,100,000	2,000,000	0	2,000,000
SP 10: Political advisor activities	1,000,000	0	1,000,000	2,550,000	0	2,550,000	2,000,000	0	2,000,000
SP 11: Economic advisor activities	1,000,000	0	1,000,000	4,500,000	0	4,500,000	2,000,000	0	2,000,000
SP 12: Service delivery unit	5,000,000	0	5,000,000	19,048,891	0	19,048,891	4,000,000	0	4,000,000
SP 13: Special programme	50,000,000	0	50,000,000	50,000,000	0	50,000,000	5,000,000	0	5,000,000
Total Programme 2	119,070,000	0	119,070,000	185,775,216	0	185,775,216	41,486,684	0	41,486,684
TOTAL VOTE	431,579,382	0	431,579,382	736,831,385	0	736,831,385	434,011,209	0	434,011,209

3.1.1.13 County Public Service Board

Programme	Approved Estimates - 2023/24			Requirements - 2024/25			Allocation - 2024/2025		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme1: General Administration and Planning, and Support Services	20,736,188	30,000,000	50,736,188	59,210,164	40,000,000	99,210,164	6,827,421	21,433,032	28,260,453
Programme2: Human Resource Management and development	8,068,400	0	8,068,400	13,967,671	0	13,967,671	13,725,212		13,725,212
Sub-programme1 :Human Resource Management	4,034,200	0	4,034,200	6,983,835	0	6,983,835	2,100,000		2,100,000
Sub-programme2: Human Resource Development	4,034,200	0	4,034,200	6,983,836	0	6,983,836	6983836		6,983,836
Programme3: Governance and national values	15,836,900	0	15,836,900	12,868,770	0	12,868,770	3,628,745		3,628,745

Programme	Approved Estimates - 2023/24			Requirements - 2024/25			Allocation - 2024/2025		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Sub-programme1 :Quality Assurance	5,120,330	0	5,120,330	4,000,000	0	4,000,000	5,376,347		5,376,347
Sub-programme2: Ethics, Governance and National Values	10,716,570	0	10,716,570	8,868,770		8,868,770	8,268,563		8,268,563
Pending bill			0	7,599,830		7,599,830	3,779,915		3,779,915
Total	68,546,788	30,000,000	98,546,788	120,482,876	40,000,000	160,482,876	50,690,039	21,433,032	72,123,071

3.1.1.14 County Assembly

Programmes	Approved Budget - 2023/24			Requirement - 2024/25			Allocation - 2025/26		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme1: General Administration and Planning, and Support Services	828,295,976	0	828,295,976	886,986,209	0	886,986,209	805,774,121	0	805,774,121
Programme 2: Legislation; Bills processing, publications and printing, Motions debating	12,486,000	0	12,486,000	14,983,200	0	14,983,200	13,734,600	0	13,734,600
Programme3: Oversight (Committee fact-finding, budget interrogation expenditure, report writing retreats, Foreign and Domestic travels	104,586,454	0	104,586,454	125,503,745	0	125,503,745	115,045,099	0	115,045,099
Programme 4: Representation and other outreach services (ward office operationalization, Processing of petitions, Bunge Mashinani programme)	125,993,800	0	125,993,800	151,192,560	0	151,192,560	138,593,180	0	138,593,180
Programme 5: General Infrastructural Development	0	82,901,448	82,901,448		173,722,924	173,722,924		86,861,462	86,861,462
Total	1,071,362,230	82,901,448	1,154,263,678	1,178,665,714	173,722,924	1,352,388,638	1,073,147,000	86,861,462	1,160,008,462

Annex 5: Programme outputs, key performance indicators, and the set targets for the FY 2022/23 – 2024/25 period

5.1 Programmes, Sub Programmes, Expected Outcomes, Outputs, Key Performance Indicators

5.1.1 Agriculture, Livestock, Fisheries, Irrigation and Co-operative Development

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
Programme Name: Agriculture and Livestock Sector General Administration, Planning and Support Services									
Objective: To enhance effectiveness and efficiency in service delivery									
Outcome: Enhanced effectiveness and efficiency in service delivery									
SDG 1: Targets 1.3, 1.5, 1.a, 1.b SDG 17: Target 17.17									
Policy, legal and regulatory framework	ALFIC	Departmental Policy, Planning and Statistics Unit established to spearhead the Sector Policy/legal formulation process	Number of units established	2022	0	1	1	1	1
	ALFIC	Departmental Policy, Planning and Statistics Unit capacity built and facilitated	Number of units capacity built	2022	0	1	1	1	1
	ALFIC	Draft county policies, strategies, bills and guidelines finalized and approved (Agriculture Sector Policy, CASSCOM bill, Agriculture Sector Extension and Training Policy, Farm Input Support Guidelines, Agriculture Mechanization Support Policy Guideline, Agriculture Soil Management Policy, Food Safety Policy and Bill, ATVET Policy and Bill, Agribusiness Policy, Youth Agribusiness Strategy, Avocado Strategy, Animal	Number of draft county policies, strategies, bills and guidelines formulated	2022	5	9	9	9	9

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
		Welfare Policy and bill, Dairy Strategy, Cooperatives Fund Regulations, Fisheries and Aquaculture Policy and Fisheries Bill, Livestock Policy, Veterinary Services Policy, Irrigation Policy and Bill, Cooperatives Policy and Bill, Poultry Strategy, Aquaculture Strategy, Agricultural Insurance Policy, Agricultural Land Management Policy, Agriculture Information Management Strategy, Farm Input Support Policy, Agricultural Marketing Strategy, Emerging Crops and Livestock Policy, Food and Nutrition Security Policy, Tea Development Strategy, Agricultural Asset Management Policy, Agricultural Development Fund Regulations, Animal Welfare Policy and Bill, Livestock Feed Strategy, Livestock Breeding Policy/Bill, Disease and Vector Management Policy and Bill, Leather Development Strategy)							
Sector Coordination	ALFIC	Sector coordination policy, legal and institutional framework formulated	Number of sector coordination policies and policy instruments	2022	1	5	5	0	0

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
			formulated						
	ALFIC	County Agriculture Sector Steering Committee (CASSCOM) at County, Sub-county and Ward level (CASSCOM quarterly Meetings) operationalized	Number of CASSCOM units operationalized	2022	1	1	55	55	55
	ALFIC	CASSCOM Thematic/Sector Working Groups (TWGs) (TWGs quarterly Meetings) operationalized	Number of CASSCOM Thematic units operationalized	2022	0	4	4	4	4
Planning and financial management	ALFIC	Stakeholders Participatory and Joint Sectoral Planning and budgeting meetings held	Number of quarterly stakeholder planning meetings held	2021	4	4	4	4	4
	ALFIC	5 year Departmental strategic plan formulated	Number of Strategic Plans prepared	2022	1	0	1	0	0
	ALFIC	Departmental Strategic Plan reviewed	Number of Departmental Strategic Plan reviewed	2022	0	0	0	0	0
	ALFIC	Sectoral Plan Reviewed	Sectoral Plan Reviewed	2022	1	0	0	0	0
	ALFIC	Sectoral CIDP Component Reviewed	Sectoral CIDP Component Reviewed	2022	1	0	0	0	1
	ALFIC	Resource mobilization strategy for the sector formulated	Number of Resource mobilization strategies prepared	2022	0	1	1	0	0
	ALFIC	Quarterly budget/financial reports prepared	Number of quarterly budget/financial reports prepared and disseminated	2022	4	4	4	4	4
	ALFIC	Annual budgets prepared	Number of annual budgets prepared	2022	1	2	2	2	2

Sub Programme	Deliver y Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
	ALFIC	Annual Budget Reviews done	Number of Annual Budget Reviews done	2022	2	2	2	2	2
	ALFIC	MTEFs prepared	Number of MTEFs prepared	2022	1	2	2	2	2
	ALFIC	Annual Development Plans Prepared	Number of Annual Development Plans prepared	2022	1	2	2	2	2
	ALFIC	Annual Progress Reports Prepared	Number of Annual Progress Reports Prepared	2022	1	2	2	2	2
	ALFIC	Project Implementation Status Reports Prepared	Number of Project Implementation Status Reports Prepared	2022	1	4	4	4	4
	ALFIC	Procurement Plans Prepared	Number of Procurement Plans Prepared	2022	2	2	2	2	2
	ALFIC	Procurement Plans Reviewed	Number of Procurement Plans Reviewed	2022	2	2	2	2	2
	ALFIC	Quarterly procurement reports prepared	Number of quarterly procurement reports prepared	2022	4	4	4	4	4
Monitoring, Evaluation, Communication, Learning and Reporting	ALFIC	Sectoral data/information management system established (County Agriculture Information Management System)	Number of Information management systems established	2022	0	0	1	0	0
	ALFIC		Number of data management systems updated	2022	0	0	1	1	1
	ALFIC	E-extension system established	Number of e-extension systems established	2022	0	0	1	0	0

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
	ALFIC	Agricultural Information and Resource Center established	Number of agricultural resource centres established	2022	0	0	1	0	0
	ALFIC	Monitoring and Evaluation Strategy for the Sector developed	Number of Sectoral Monitoring and Evaluation Strategies developed	2022	0	0	1	0	0
	ALFIC	Communication Strategy for the Sector developed	Number of communication Strategies developed	2022	0	0	1	0	0
	ALFIC	Sectoral M&E unit established to spearhead M&E activities in the Sector	Number of Sectoral M&E units established	2022	1	1	1	1	1
	ALFIC	Quarterly field backstopping visits conducted	Number of backstopping field visits undertaken annually	2022	4	4	4	4	4
	ALFIC	Sector programmes and projects monitoring activities undertaken and quarterly progress reports submitted	Number of Monitoring activities undertaken	2022	4	4	4	4	4
	ALFIC		Number of Monitoring Reports Prepared	2022	4	4	4	4	4
	ALFIC	Sector programmes and project performance evaluation undertaken to determine whether objectives are being met and evaluation reports submitted to relevant authorities	Number of evaluation activities undertaken	2022	1	2	2	2	2
	ALFIC		Number of evaluation reports prepared	2022	1	2	2	2	2

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
	ALFIC	Documentaries on success stories prepared to inform expanded adoption/up scaling of the successful programs	Number of documentaries prepared	2022	1	1	1	1	1
	ALFIC	Airing and sharing of documentaries on success stories on Media channels	Number of documentaries prepared	2022	1	1	1	1	1
	ALFIC	Standard reporting tool developed for adoption by sector stakeholders for ease of compilation and harmonization	Number of standard reporting tools developed	2022	0	1	1	0	0
Weather information	ALFIC	Four Automatic Weather Stations and main server maintained	Number of AWSs maintained	2022	0	4	4	4	4
	ALFIC	Real time data provided for accurate Weather forecasting and advisory provision to farmers across the county	Number of weather information packages disseminated	2022	52	52	52	52	52
	ALFIC	Stakeholders' capacity building meetings held on interpretation of weather information	Number of Stakeholders' capacity building meetings held on interpretation of weather information	2022	1	4	4	4	4
Leadership and Governance	ALFIC	Departmental Senior Management meetings held	Quarterly Departmental Senior Management meetings held	2022	4	4	4	4	4
	ALFIC	Staff sensitized on appraisal systems and staff performance appraisal and performance contracting systems enforced	Proportion of staff sensitized on performance appraisal systems	2022	100	100	100	100	100

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
	ALFIC		Proportion of staff complying with appraisal systems	2022	100	100	100	100	100
	ALFIC	Complaints and conflict handling Committee in the sector established and operationalized	Number of complaints handling committees established	2022	0	1	1	1	1
	ALFIC	Risk Assessment Undertaken	Number of risk registers prepared	2022	1	1	1	1	1
	ALFIC	Asset management mechanism established	Number of asset registers established	2022	1	1	1	1	1
	ALFIC	PFM Committees established	Number of PFM Committees established	2022	1	1	1	1	1
	ALFIC	Budget Implementation Committees Established	Number of Budget Implementation Committees Established	2022	1	1	1	1	1
	ALFIC	Sector Working Groups Established	Number of Sector Working Groups Established	2022	1	1	1	1	1
	ALFIC	Technical Working Groups Established	Number of Technical Working Groups Established	2022	1	1	1	1	1
	ALFIC	Project Management Committees Established	Number of Project Management Committees Established	2022	1	Total no. of projects	Total no. of projects	Total no. of projects	Total no. of projects
	ALFIC	Integrity assurance (anti-corruption) committee in the sector established and operationalized	Number of integrity assurance committees formed	2022	0	1	1	1	1
Human Resource Management and Development	ALFIC	Sector staff establishment and organogram prepared and approved	Number of staff establishments prepared	2022	-	1	1	1	1

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
	ALFIC		Number of staff establishments approved	2022	-	1	1	1	1
	ALFIC		Number of Departmental organograms prepared	2022	-	1	1	1	1
	ALFIC		Number of Departmental organograms approved	2022	-	1	1	1	1
	ALFIC	Technical/extension officers recruited based on approved staff establishment to reduce the staff to farmer ratio	Number of technical officers recruited	2019	137	36	132	132	132
	ALFIC	Staff Training Plans prepared	Number of Staff Training Plans prepared	2022	1	1	1	1	1
	ALFIC	Training of staff on emerging technologies and based on scheme of service	Proportion of staff trained	2022	10	100	100	100	100
	ALFIC	Staff attending professional seminars and workshops	% of staff attending professional seminars and workshops	2022	100	100	100	100	100
	ALFIC	Staff insurance cover procured	Proportion of staff insured	2022	100	100	100	100	100
	ALFIC	Staff promotion undertaken	Proportion of staff due for promotion promoted	2022	60	100	100	100	100
	ALFIC	Staff salaries paid in time	Proportion of staff remunerated/salaries paid	2022	100	100	100	100	100
	ALFIC	Staff exiting service replaced	Proportion of staff exiting replaced	2022	0	100	100	100	100

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
Administrative and support Services	ALFIC	Office buildings Constructed/Extended	Number of Office buildings Constructed/Extended	2022	0	1	1	0	1
	ALFIC	Office Buildings renovated	Number of Office Buildings renovated	2022	0	4	4	4	4
	ALFIC	Office furniture, tools and equipment provided	% of required office furniture, tools and equipment provided	2022	3	100	100	100	100
	ALFIC	Office supplies provided(stationery, hospitality items, etc)	% of required office supplies provided (stationery, hospitality items, etc)	2022	5	100	100	100	100
	ALFIC	Required utilities provided i.e. electricity, water, internet, security amongst other services	Proportion of required utilities provided	2022	40	100	100	100	100
	ALFIC	Motor Vehicles procured	Number of MV procured	2022	0	0	0	2	0
	ALFIC	Motor vehicles maintained/serviced	Proportion of MVs maintained/serviced	2022	30	100	100	100	100
	ALFIC	Motorcycles procured	Number of MCs procured	2022	0	20	20	0	20
	ALFIC	Motor Cycles maintained/serviced	Proportion of MCs maintained/serviced	2022	10	100	100	100	100
	ALFIC	MV and MC insured	Proportion of MV and MC insured	2022	100	100	100	100	100
	ALFIC	Departmental Record/Files updated	Number of quarterly Departmental Record/Files updates undertaken	2022	0	4	4	4	4
International. National and County Celebrations	ALFIC	National Agricultural Shows held	Number of National Agricultural Shows held	2022	1	1	1	1	1

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
	ALFIC	World Food Days held	Number of World Food Days held	2022	1	1	1	1	1
	ALFIC	Ushirika Days held	Number of Ushirika Days held	2022	1	1	1	1	1
	ALFIC	World Animal Days held	Number of World Animal Days held	2022	1	1	1	1	1
	ALFIC	National Donkey Days held	Number of National Donkey Days held	2022	1	1	1	1	1
	ALFIC	World Rabies Days held	Number of World Rabies Days held	2022	1	1	1	1	1
	ALFIC	World Fisheries Day held	Number of World Fisheries Days held	2022	1	1	1	1	1
Programme Name: Crop Development and Management									
Objective: To enhance crop production, productivity, value addition, marketing and incomes									
Outcome: Enhanced crop production, productivity, value addition, marketing and incomes									
SDG 1: Target 1.1 SDG 2: Targets 2.1, 2.2, 2.3, 2.4, 2.5, 2.a, 2.c SDG 13: Targets 13.1, 13.2, 13.3, 13.b SDG 15: Targets 15.3, 15.a									
Crop extension and training services	ALFIC	ATVET institutions establishment in the County to offer specialized competence based education and training in agriculture (Mabanga ATC and one VTC per Sub county)	Number of ATVET institutions established	2022	0	0	1	2	3
	ALFIC	County extension approaches survey conducted to provide necessary data for extension planning	Number of extension approaches survey conducted	2022	0	0	1	0	0
	ALFIC	Model demonstration farms/plots established in each village unit	Number of model demonstration farms established	2022	0	4	56	45	45
	ALFIC	Field days conducted to disseminate extension information/messages	Number of field days conducted	2022	20	4	45	45	45
	ALFIC	On-farm farmer visits by	Number of on-farm	2022	2	2	3	3	3

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
		extension officers for backstopping	farmer visits per extension officer per week (least)						
	ALFIC	Standard extension messages developed and shared through mainstream media, website, booklets, brochures, fliers, etc	Number of standard extension message on GAP developed and shared on media, website	2022	0	1	1	1	1
	ALFIC	Quarterly research-extension professional meetings held to share new knowledge and technologies at sub county and at county levels	Number of research-extension professional meetings held	2022	1	4	4	4	4
	ALFIC	Research liaison office establish and facilitated at the county	Number of research liaison offices established facilitated	2022	1	1	1	1	1
	ALFIC	Farmer learning/exchange/visits undertaken	Number of Farmer learning/exchange visits undertaken	2022	1	4	4	4	4
	ALFIC	Trade shows/exhibitions/fairs organized or participated in	Number of trade shows/exhibitions/fairs organized or participated in	2022	1	2	2	2	2
Crop Production and Productivity (Food, Industrial and Horticultural Crops)	ALFIC	Certified basal and top dressing fertilizer procured and distributed to maize and bean farmers in the county	MT of fertilizer procured and distributed	2022	495	3750	6750	6750	6750
	ALFIC	Farmer beneficiaries of basal and top dressing fertilizer for maize and bean production supported	Number of farmer beneficiaries issued with fertilizer	2022	9,900	45,500	67,500	67,500	67,500
	ALFIC	Certified maize seed procured and distributed	MT of maize seed procured and distributed	2022	139.5	345	675	675	675

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
	ALFIC	Farmer beneficiaries of maize seed identified and supported	Number of farmer beneficiaries issued with maize seed	2022	9,900	45,000	67,500	67,500	67,500
	ALFIC	Certified finger millet seed procured and distributed to farmers	MT of finger millet seed procured and distributed	2022	0	0	50	50	50
	ALFIC	Certified cassava seed procured and distributed to farmers	MT of cassava seed procured and distributed	2022	0	0	45	45	45
	ALFIC	Certified BT Cotton seed procured and distributed to farmers	MT of finger millet seed procured and distributed	2022	0	0	15	15	15
	ALFIC	Certified sorghum seed procured and distributed to farmers	MT of sorghum seed procured and distributed	2022	0	0	20	20	20
	ALFIC	Farmer beneficiaries of sorghum seed identified and supported	Number of farmers supported	2022	0	0	5000	5000	5000
	ALFIC	Rice seed purchased and distributed	MT of upland rice seed purchased and distributed	2022	0	0	60	60	60
	ALFIC	Fruit crops nurseries promoted across the county (Avocado, mango, passion, pawpaw, goose berry & guava)	Number of fruit crops nurseries established	2022	13	1	20	20	20
	ALFIC	Nursery managers supported with Production equipment	Number of Nursery managers supported with Production equipment	2022	0	1	20	20	20
	ALFIC	Nursery managers trained	Number of Nursery managers trained	2022	0	0	20	20	20
	ALFIC	French bean promotion and capacity building to identified farmers	Tonnes of French bean seed procured and distributed	2022	0	0	56.25	56.25	56.25

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
	ALFIC		Number of French been farmers trained	2022	0	0	900	900	900
	ALFIC	Tissue culture banana screen houses established at Mabanga ATC	Number of tissue culture banana screen houses established	2022	0	1	1	1	1
	ALFIC	Tissue culture banana seedlings distributed across the county	Number of tissue culture banana seedlings distributed across the county	2022	10,000	0	45,000	45,000	45,000
	ALFIC	Tissue culture banana farmer beneficiaries identified and trained	Number of farmers trained	2022	10,000	0	9,000	9,000	9,000
	ALFIC	Certified Irish potato seed multiplication sites established	Number of potato seed multiplication sites established	2022	1	2	2	3	4
	ALFIC	Farmer beneficiaries identified and trained on certified seed potato	Number of farmers trained	2022	0	10,000	10,000	10,000	10,000
	ALFIC	Certified Avocado seedlings procured and distributed in the county	Number of Certified Avocado seedlings procured and distributed	2019	45000	90,000	90,000	90,000	90,000
	ALFIC	Certified Avocado Farmer beneficiaries identified and trained	Number of farmers trained	20,19		15,000	15,000	15000	15,000
	ALFIC	Potato seed storage facilities established and maintained	Number of Potato seed storage facilities established	2022	1	1	1	0	1
	ALFIC	Tea nurseries established and maintained	Number of tea nurseries established	2022	3	3	3	3	3
	ALFIC	Tea collection centers established	Number of tea collection centers established	2022	1	1	1	1	1
	ALFIC	Certified coffee seed procured and distributed to	Quantity(MT) of coffee seed procured	2022	30	0.7	0.7	0.7	0.7

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
		cooperative societies							
	ALFIC	Sweet potato multiplication sites established	Number of sweet potato multiplication sites established	2022	2	3	3	3	3
	ALFIC	Farmer beneficiary identified and trained	Number of farmers trained	2022	5000	8000	8000	8000	8000
	ALFIC	Amaranth seed production/bulking sites established	Number of amaranth bulking sites established	2022	1	45	45	45	45
	ALFIC	Farmer beneficiary identified and trained	Number of farmers	2022	2000	3000	3000	3000	3000
	ALFIC	Early warning and crop pest surveillance unit established and operationalized	Number of surveillance units established	2022	10	10	10	10	10
	ALFIC	Farmers sensitization meetings held on crop protection technologies	Number of Farmers sensitization meetings held on crop protection technologies	2022	1	9	9	9	9
	ALFIC	A specialized equipped van and equipment for field crop surveillance and protection procured	Number of equipped vans procured	2022	0	0	0	1	0
	ALFIC	Assorted sets of crop protection equipment procured and distributed to sub counties	Number of assorted crop protection equipment procured and distributed	2022	0	10	10	10	10
	ALFIC	Assorted Chemicals for crop protection procured and distributed to sub counties	Litres/kgs of assorted chemicals procured	2022	0	5000	5000	5000	5000
	ALFIC	Plant clinics operationalized/plant doctors trained	Number of plant clinics established	2022	45	45	45	45	45
	ALFIC	Agricultural inspectors trained <i>for enforcement of regulations and standards</i>	Number of inspectors trained	2022	17	40	40	40	40

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
	ALFIC	Agro dealers trained for enforcement of regulations and standards	Number of agro dealers trained	2022	50	250	250	250	250
	ALFIC	Surveillance Inspections conducted for enforcement of regulations and standards	Number of inspections undertaken	2022	180	180	180	180	180
	ALFIC	Agricultural stakeholders sensitized on National Land Policy to regulate fragmentation of agriculturally productive land	Number of sensitization meetings/barazas held	2022	0	180	180	180	180
	ALFIC	Agricultural stakeholders sensitized on adoption of climate smart agriculture/ green growth technologies to mitigate against the impact of climate change and environmental protection	Number of sensitization meetings held	2022	2	45	45	45	45
Agricultural soil and water management	ALFIC	Soil testing and analysis services provided to improve soil quality	Number of soil samples tested and analyzed	2022	800	18000	18000	18000	18000
	ALFIC	Lime for soil treatment provided to improve soil quality	MT of lime distributed	2022	0	6,750	6,750	6750	6750
	ALFIC	Conservation Agriculture promoted	Number of farmers trained on CA	2022	9	2700	2700	3000	3000
	ALFIC	Composting technology	Number of demo farms established	2022	9	9	9	45	45
	ALFIC	Stakeholder capacity building meetings on soil management held	Number of stakeholder capacity building meetings held	2022	3	9	9	9	9
	ALFIC	County Mobile Soil Labs maintained	Number of soil Labs maintained	2022	1	3	3	3	3

Sub Programme	Deliver y Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
	ALFIC	Mobile Soil Labs upgraded	Number of soil Labs upgraded	2022	3	1	1	0	1
Post-harvest management	ALFIC	Farmers and other stakeholders trained on post-harvest management	Number of farmers/stakeholders trained	2022	200	4500	4500	4500	4500
	ALFIC	Extension staff trained on post-harvest management	Number of staff trained	2022	25	100	100	100	100
	ALFIC	Post-harvest handling equipment for demos procured and distributed to Wards	Number of equipment procured	2022	0	45	45	45	45
	ALFIC	Artisans trained on construction of storage structures	Number of artisans trained	2022	0	30	30	50	50
Agricultural Value Addition and Agro Processing	ALFIC	Musese and Chesikaki Coffee milling plants operationalized	Number of coffee milling plants operationalized	2022	1	1	1	1	0
	ALFIC	Coffee factories rehabilitated	Number of Coffee factories rehabilitated	2022	5	5	5	5	5
	ALFIC	Coffee factories established	Number of Coffee factories established	2022	0	1	1	1	1
	ALFIC	Rice mills procured and installed	Number of rice mills procured and installed	2022	2	0	0	1	2
	ALFIC	Cotton ginneries established at Malakisi	Number of Cotton ginneries established at Malakisi	2022	1	1	1	0	0
	ALFIC	Cassava milling plant established	Number of cassava milling plants established	2022	0	0	0	0	1
	ALFIC	Maize milling plant established	Number of maize milling plants established	2022	0	1	1	0	0
	ALFIC	Tea processing plants established	Number of tea processing plants	2022	0	0	0	1	0

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
			established						
	ALFIC	Banana processing facility established	Number of Banana processing facilities established	2022	0	0	0	0	1
	ALFIC	Potato and sweet potato processing facility established and supported.	Number of Potato processing facilities established	2022	0	0	0	0	0
	ALFIC	Oil processing facility established	Number of Oil processing facilities established	2022	0	3	3	0	3
	ALFIC	Horticulture Cold storage facilities established in the county	Number of Cold storage facilities established in the county	2022	0	1	1	0	1
Food Safety	ALFIC	Food safety Committees Established and operationalized	Number of Food safety Committees Established and operationalized	2022	10	10	10	10	10
	ALFIC	Public stakeholder sensitization meetings on food safety held	Number of Public stakeholder sensitization meetings on food safety held	2022	4	4	4	4	4
	ALFIC	Enforcers trained on food safety	Number of Enforcers trained on food safety	2022	150	180	180	180	180
Agribusiness, Marketing and information management	ALFIC	Agro-based MSMEs trained on entrepreneurial and business skills	Number of agro-based MSMEs trained	2022	0	1000	1000	1000	1000
	ALFIC	Agro-based MSMEs supported with equipment	Number of Agro-based MSMEs supported with equipment						
	ALFIC	Central MIS established for management of agribusiness	Number of Management	2022	0	1	1	0	1

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
		and market information in the county	Information Systems established for management of agribusiness and market information in the county						
	ALFIC	Weekly market information collected on key commodities/crops for dissemination to stakeholders	Number of weekly data collected	2022	52	52	52	52	52
	ALFIC	Modern agri-business market facilities established at strategic urban areas e.g Chwele, Kamukuywa, Bungoma town and Webuye amongst others	Number of modern agribusiness market facilities established	2022	1	0	0	1	1
	ALFIC	Value-chain platforms established/strengthened	Number of value chain platforms established/strengthened	2022	4	5	5	5	5
	ALFIC	Youth trained and certified in various agribusiness value-chain nodes	Number of youth trained and certified in various agribusiness value-chain nodes	2022	160	160	160	160	160
	ALFIC	Youth coached and mentored in various agribusiness value-chain nodes	Number of youth coached and mentored in various agribusiness value-chain nodes	2022	25	160	160	160	160
	ALFIC	Incubation centres established	Number of incubation centres established	2022	1	2	2	2	2
	ALFIC	Agripreneurs supported with small equipment for	Number of Agripreneurs supported	2022	0	10	10	0	10

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
		start-ups	with small equipment for start-ups						
Agricultural Financial Services	ALFIC	Agricultural financial service providers mapping meetings held	Number of agricultural financial service providers mapping meetings held	2022	1	1	1	1	1
	ALFIC	Meetings held to establish financial linkages and recommendations between players in the subsector and financial service provider	Number of meetings held to establish linkages with financial institutions	2022	1	4	4	4	4
	ALFIC	A Subsidized Agricultural Insurance Scheme established	Number of farmer beneficiaries from subsidized agricultural insurance scheme	2022	0	67500	67500	67500	67500
	ALFIC	Farmers assessed for subsidized insurance scheme	Number of assessment activities undertaken	2022	0	1	1	1	1
	ALFIC		Number of assessment reports prepared	2022	0	1	1	1	1
	ALFIC		Numbers of insurance stakeholders meetings held to disseminate the assessment report	2022	0	1	1	1	1
	ALFIC	Stakeholder capacity building meetings on crop insurance held	Number of stakeholder capacity building meetings on crop insurance held	2022	1	10	10	10	10
	ALFIC	Farmers trained on crop yield estimation for crop	Number of farmer training meetings	2022	1	9	9	9	9

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
		insurance	held						
	ALFIC	Extension officers trained on crop cuts	Number of extension officers training meetings held	2022	1	9	9	9	9
Nutrition-sensitive agriculture	ALFIC	Stakeholders sensitization meetings held on establishment of kitchen gardens for traditional high value vegetables	Number of stakeholders sensitization meetings held on establishment of kitchen gardens for traditional high value vegetables	2022	0	4	4	4	4
	ALFIC	Stakeholders capacity building meetings held on highly nutritious crop varieties for production	Number of Stakeholders capacity building meetings held on highly nutritious crop varieties for production	2022	0	9	9	9	9
Agriculture Sector Development Support Programme II (ASDSP II)	ALFIC	Value chains promoted	Number of Value chains promoted	2022	3	3	3	3	3
	ALFIC	Farmer Groups Supported with grants	Number of Groups Supported with grants	2022	54	18	18	0	0
	ALFIC	Farmer groups trained	Number of farmer groups trained	2022	54	72	72	72	72
National Agriculture and Rural Inclusive Growth Project (NARIGP)	ALFIC	Value chains promoted	Number of Value chains promoted	2022	4	4	4	4	4
	ALFIC	Farmer Groups Supported	Number of Groups Supported	2022	200	200	200	200	200

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
	ALFIC	Funds disbursed to groups	Amount of Funds disbursed to groups	2022	256	56	56	56	56
	ALFIC	Major infrastructural projects implemented	Number of major infrastructural projects implemented	2022	0	1	1	1	0
Programme Name: Irrigation and Drainage Development and Management									
Objective: To promote adoption of irrigation technologies for enhanced agricultural productivity									
Outcome: Enhanced adoption of irrigation and drainage technologies									
SDG 1: Target 1.1 SDG 2: Targets 2.1, 2.2, 2.3, 2.4, 2.5, 2.a, 2.c SDG 13: Targets 13.1, 13.2, 13.3, 13.b SDG 15: Targets 15.3, 15.a									
Household Irrigation Technologies	ALFIC	Field days held to disseminate information on existing irrigation technologies and drainage systems(Irrigation Department)	Number of Field days held to disseminate information on existing irrigation technologies and drainage systems	2022	8	9	9	9	9
	ALFIC	Demonstration model farms established to offer demonstrations to farmers	Number of Demonstration model farms established to offer demonstrations to farmers	2022	1	45	45	45	45
	ALFIC	On-farm irrigation and drainage extension visits undertaken	Number of on-farm irrigation and drainage extension visits undertaken per week	2022	2	3	3	3	3
	ALFIC	Extension standard messages prepared and shared through the mainstream media, brochures, fliers, etc. (e-Extension)	Number of extension standard messages prepared and shared through the mainstream media, brochures, fliers, etc	2022	0	1	1	1	1
	ALFIC	Farmer group training meetings held on available	Number of Farmer groups training	2022	2	9	9	9	9

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
		water efficient irrigation technologies e.g drip, rain gun, etc	meetings held on available water efficient irrigation technologies e.g drip, rain gun, etc						
	ALFIC	Farmer groups supported with irrigation equipment to engage sustainably in crop production	Number of irrigation kits issued to farmer households	2021	25	45	45	45	45
Development and Management of Irrigation Infrastructure	ALFIC	Community sensitization meetings undertaken on need and importance of irrigation infrastructure	Number of community sensitization meetings undertaken on need and importance of irrigation infrastructure	2022	1	9	9	9	9
	ALFIC	Feasibility studies undertaken and designs prepared on proposed irrigation projects	Number of Feasibility studies undertaken and designs prepared on proposed irrigation projects	2022	1	2	2	0	2
	ALFIC	Community sensitization fora held for buy-in on proposed irrigation projects	Number of Community sensitization fora held for buy-in on proposed irrigation projects	2022	1	9	9	0	9
	ALFIC	Resource mobilization meetings held for implementation of proposed irrigation projects	Number of Resource mobilization meetings held for implementation of proposed irrigation projects	2022	1	1	1	1	1

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
	ALFIC	Capacity building meetings held for management committees responsible for maintenance of irrigation projects	Number of Capacity building meetings held for management committees responsible for maintenance of irrigation projects	2022	2	9	9	9	9
	ALFIC	Major irrigation projects implemented (Funded by partners- county to undertake feasibility)	Number of major irrigation projects implemented	2022	0	1	1	0	0
Agricultural Water Storage and Management	ALFIC	Mapping meetings held and reports prepared of all small dams in the county	Number of Mapping meetings held of all small dams in the county	2022	1	9	9	9	9
	ALFIC	Management committee training meetings held on maintenance and sustainable management of the small dams e.g on minimizing siltation	Number of Management committee training meetings held on maintenance and sustainable management of the small dams	2022	2	9	9	9	9
	ALFIC	Small dams established/rehabilitated across the county	Number of small dams established/rehabilitated across the county	2022	1	4	4	4	4
	ALFIC	Capacity building meetings on household water harvesting technologies organized e.g household water pans, roof catchment, etc(Number of Capacity building meetings on household water harvesting technologies organized	2022	0	9	9	9	9
Programme Name: Livestock Development and Management									
Objective: To enhance livestock production, productivity, value addition and incomes									
Outcome: Enhanced livestock production, productivity, value addition and incomes									

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
SDG 1: Target 1.1 SDG 2: Targets 2.1, 2.2, 2.3, 2.4, 2.5, 2.a, 2.c SDG 13: Targets 13.1, 13.2, 13.3, 13.b									
Livestock and Veterinary extension and training services	ALFIC	ATVET institutions establishment in the County to offer specialized competence based education and training in Livestock production and veterinary (Mabanga ATC and one VTC per Sub county)	Number of ATVET institutions established for Knowledge and skills impartation	2022	0	1	1	2	3
	ALFIC	County livestock and veterinary extension baseline survey conducted to provide necessary data for extension planning	Number of extension baseline surveys conducted	2022	0	1	1	0	0
	ALFIC	Model livestock demonstration farms established and maintained in each Ward	Number of model demonstration farms established	2022	0	9	9	9	9
	ALFIC	Field days conducted to disseminate extension information/messages	Number of field days conducted	2022	20	45	45	45	45
	ALFIC	On-farm farmer visits by extension officers for backstopping	Number of on-farm farmer visits per extension officer per week (least) for livestock and veterinary	2022	2	3	3	3	3
	ALFIC	Standard extension messages developed and shared through mainstream media, booklets, brochures, fliers, etc	Number of standard extension messages on GAP developed and shared	2022	0	1	1	1	1
	ALFIC	Quarterly research-extension professional meetings held to share new knowledge and technologies	Number of research-extension professional meetings held	2022	1	4	4	4	4

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
	ALFIC	Research liaison office established and facilitated at the county	Number of research liaison offices established and facilitated	2022	1	1	1	1	1
	ALFIC	Farmer learning/exchange/benchmarking visits undertaken	Number of Farmer learning visits undertaken	2022	1	4	4	4	4
	ALFIC	Trade shows/exhibitions/fairs organized or participated in	Number of trade shows/exhibitions/fairs organized or participated in	2022	1	2	2	2	2
Pasture development	ALFIC	Model pasture demonstration plots established for on-farm demonstrations on pasture and fodder development at ward level	Number of model pasture demonstration plots established	2022	20	45	45	45	45
	ALFIC	Certified pasture seeds procured and distributed to farmers in the county	MT of certified pasture seeds procured and distributed to farmers in the county	2022	1000	450	450	450	450
	ALFIC	Livestock feeds and feed milling plants inspected	Number of inspections done annually	2022	1	4	4	4	4
Livestock Production and Productivity (Dairy, Beef, Poultry, Honey, Goat, Sheep, Pig, Rabbit)	ALFIC	Stakeholders meetings held on adoption of the most appropriate livestock breeds for the county.	Number of stakeholder meetings held on adoption of the most appropriate livestock breeds	2022	0	9	9	9	9
	ALFIC	Dairy cattle breeding stock procured and distributed across the county	Number of dairy cows procured and distributed	2022	150	500	500	500	500
	ALFIC	Rabbits breeding stock procured and distributed	Number of dairy goats procured and	2022	0	4500	4500	2250	2250

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
			distributed						
	ALFIC	Dairy goats breeding stock procured and distributed	Number of dairy goats procured and distributed	2022	0	450	450	450	720
	ALFIC	Chicken birds breeding stock procured and distributed	Number of local chicken procured and distributed	2022	20,000	250,000	250,000	250,000	250,000
	ALFIC	Poultry Incubators procured	Number of Poultry Incubators procured	2022	15	45	45	45	45
	ALFIC	Modern beehives procured and distributed	Number of Modern beehives procured and distributed	2022	100	1000	1000	1000	1000
	ALFIC	Honey centrifuge procured and distributed	Number of centrifuges purchased and distributed	2022	0	500	500	500	500
	ALFIC	Honey harvesting kits and assorted equipment procured and distributed	Number of harvesting kits purchased and distributed	2022	0	500	500	500	500
	ALFIC	Dorpers (sheep) breeding stock procured and distributed	Number of dopers purchased	2022	0	0	0	500	500
	ALFIC	Pig breeding stock procured and distributed	Number of pigs procured	2022	0	0	0	500	500
	ALFIC								
	ALFIC	Stakeholder capacity building meetings held on adoption of green growth and climate smart technologies in livestock production	Number of Stakeholder capacity building meetings held on adoption of green growth and climate smart technologies in livestock production	2022	1	4	4	4	4

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
Livestock Value Addition and Agro Processing	ALFIC	Milk processing plant completed and operationalized	Number of milk processing plants completed and operationalized	2022	0	1	1	0	0
	ALFIC	Poultry processing plant operationalized	Number of Poultry processing plants operationalized	2022	1	1	1	1	1
	ALFIC	Honey processing plant established and operationalized	Number of honey processing plants established and operationalized	2022	0	0	0	0	1
	ALFIC	Existing feed mills operationalized	Number of existing feed mills operationalized	2022	1	2	2	0	2
	ALFIC	Installed milk coolers operationalized	Number of Installed milk cooler operationalized	2022	5	11	11	0	11
	ALFIC	Milk coolers installed and operationalized	Number of Milk coolers installed and operationalized	2022	8	10	10	10	10
	ALFIC	Milk dispensers procured and distributed	Number of Milk dispensers procured and distributed	2022	4	10	10	10	10
	ALFIC	PPP legal Framework developed for establishment of value addition and agro-processing units	Number of PPP legal frameworks developed for establishment of value addition and agro-processing units	2022	0	0	0	1	0
Food Safety	ALFIC	Food safety Committees Established and operationalized	Number of Food safety Committees Established and operationalized	2022	10	10	10	10	10
	ALFIC	Public stakeholder sensitization meetings on food safety held	Number of Public stakeholder sensitization	2022	4	4	4	4	4

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
			meetings on food safety held						
	ALFIC	Enforcers trained on food safety	Number of Enforcers trained on food safety	2022	150	180	180	180	180
Agribusiness, Marketing and information management	ALFIC	Agro-based MSMEs trained on entrepreneurial and business skills	Number of agro-based MSMEs trained	2022	0	1000	1000	1000	1000
	ALFIC	Central MIS established for management of agribusiness and market information in the county	Number of Management Information Systems established for management of agribusiness and market information in the county	2022	0	0	0	1	1
	ALFIC	Weekly market information collected on key commodities/crops for dissemination to stakeholders	Number of weekly data collected	2022	52	52	52	52	52
	ALFIC	Modern agri-business market facilities established at strategic urban areas e.g Chwele, Kamukuywa, Bungoma town and Webuye amongst others	Number of modern agribusiness market facilities established	2022	1	0	0	1	1
	ALFIC	Livestock sale yards established at strategic business locations across the county	Number of livestock sale yards established at strategic business locations across the county	2022	2	4	4	4	4
	ALFIC	Youth trained and certified in various agribusiness	Number of youth trained and certified	2022	160	160	160	160	160

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
		value-chain nodes in Livestock	in various agribusiness value-chain nodes						
	ALFIC	Youth coached and mentored in various agribusiness value-chain nodes in Livestock	Number of youth coached and mentored in various agribusiness value-chain nodes	2022	25	160	160	160	160
Livestock Insurance Services	ALFIC	Stakeholder capacity building meetings on livestock enterprise insurance held	Number of stakeholder capacity building meetings on livestock enterprise insurance held	2022	1	9	9	9	9
	ALFIC	Farmers trained on livestock yield estimation for insurance purposes	Number of farmer training meetings held	2022	1	9	9	9	9
	ALFIC	Extension officers trained on livestock yield estimation and insurance	Number of extension officers training meetings held	2022	1	9	9	9	9
Animal Welfare	ALFIC	Stakeholders capacity building meetings held on animal welfare in the county	Number of stakeholders capacity building meetings held on animal welfare in the county	2022	2	9	9	9	9
	ALFIC	Enforcement officers capacity built on animal welfare legislation	Number of enforcement officers' capacity building meetings held on animal welfare in the county	2022	0	2	2	2	2
Disease and Vector control	ALFIC	Regular disease surveillance activities undertaken	Number of disease surveillance activities undertaken	2022	0	12	12	12	12
	ALFIC	Routine vaccination drives carried out across the county	Number of Routine vaccination drives carried out across the	2022	9	36	36	36	36

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
			county						
	ALFIC	Assorted veterinary tools and equipment procured (burdizzo, automatic syringes, hypodermic syringes, disposable syringes and needles, hand gloves, lab coats, aprons, gumboots)	Number of assorted tools and equipment procured	2022	0	1	1	1	1
	ALFIC	Installation of solar system in 9 sub counties	Number of solar systems installed	2022	0	4	4	5	0
	ALFIC	Cattle dips rehabilitated	Number of Cattle dips rehabilitated	2022	7	45	45	45	45
	ALFIC	Crush pens constructed	Number of crush pens constructed	2022	0	10	10	10	0
	ALFIC	Crush pens rehabilitation	Number of crush pens rehabilitated	2022	66	22	22	22	22
	ALFIC	Hand sprayers procured	Number of hand sprayers procured	2022	0	47	47	47	47
	ALFIC	Community hand sprayers trained	Number of community hand sprayers trained	2022	0	47	47	47	47
	ALFIC	Crush management committee trained	Number of committee members trained	2022	18	28	28	28	28
	ALFIC	Trapping nets for screening procured	Number of trapping nets for screening procured	2022	0	70	70	70	70
	ALFIC	Cold rooms constructed in slaughterhouses	Number of cold rooms constructed	2022	0	3	3	0	0
	ALFIC	Water boreholes drilled and equipped in slaughterhouses	Number of Water boreholes drilled and equipped in slaughterhouses	2022	0	2	2	2	0
	ALFIC	Veterinary waste disposal chambers established	Number of veterinary waste disposal chambers	2022	0	1	1	1	1

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
			established						
Animal Breeding	ALFIC	Stakeholders meetings held on implementation of subsidized AI service provision	Number of Stakeholders meetings held on adoption of subsidized AI service provision	2022	1	4	4	4	4
	ALFIC	Nitrogen plant established for supply of Nitrogen in the region	Number of Nitrogen Plants established	2022	0	0	0	1	0
	ALFIC	Animals inseminated through the subsidized AI services	Number of inseminations done through the subsidized AI services	2022	1000	9000	9000	9000	9000
	ALFIC	AI and animal breeding centers established in the county especially at Mabanga ATC and Sang'alo Institute	Number of AI and animal breeding centers established	2022	0	0	0	1	0
Food safety and quality control/Animal health	ALFIC	Veterinary diagnostic laboratory established	Number of diagnostic labs constructed and operationalized	2022	0	0	0	1	0
	ALFIC	Slaughter facilities inspections done for licensing and hygiene standards enforcement	Number of Slaughter facilities inspections done and licensing undertaken	2022	4	4	4	4	4
	ALFIC	Construction of cold rooms	Number of cold rooms constructed	2022	0	3	3	0	0
	ALFIC	One health concept	Number of meetings held	2022	0	9	9	9	9
	ALFIC	Pig slaughter facilities established in the county	Number of Pig slaughter facilities established in the county	2022	0	0	0	1	0

Sub Programme	Deliver y Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
Leather development	ALFIC	Leather tannery established in the county	Number of tanneries established in the county	2022	0	0	0	0	1
	ALFIC	Hides and Skin Premises inspection undertaken for licensing	Number of Hides and Skin Premises inspection undertaken for licensing	2022	4	4	4	4	4
	ALFIC	Stakeholders meetings held on leather development in the county	Number of Stakeholders meetings held on leather development in the county	2022	0	4	4	4	4
Kenya Livestock Commercialization Project (KeLCoP)	ALFIC	Value chains promoted (Indegineous chicken, Hair Sheep, Dairy/Meat Goats, Honey and Rabbit)	Number of Value chains promoted	2022	0	5	5	5	5
	ALFIC	Farmer Supported with grants	Number of farmers supported with grants	2022	0	150	150	150	150
	ALFIC	Farmer trained	Number of farmers trained	2022	0	60	60	60	60
Programme Name: Fisheries Development and Management									
Objective: To enhance fisheries production, productivity, value addition and incomes									
Outcome: Enhanced fisheries production, productivity, value addition and incomes									
SDG 1: Target 1.1 SDG 2: Targets 2.1, 2.2, 2.3, 2.4, 2.5, 2.a, 2.c SDG 13: Targets 13.1, 13.2, 13.3, 13.b									
Fisheries extension and training services	ALFIC	ATVET institutions establishment in the County to offer specialized competence based education in fisheries	Number of ATVET institutions established/supports	2022	0	0	1	2	3
	ALFIC	County fisheries extension baseline survey conducted to provide necessary data for extension planning	Number of extension baseline surveys conducted	2022	0	0	1	0	0

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
	ALFIC	Model fisheries/aquaculture demonstration farms established and maintained in each Ward	Number of model demonstration farms established	2022	0	2	9	9	9
	ALFIC	Field days conducted to disseminate extension information/messages	Number of field days conducted	2022	20	9	45	45	45
	ALFIC	On-farm farmer visits by extension officers for backstopping	Number of on-farm farmer visits per extension officer per week (least)	2022	3	1	4	4	4
	ALFIC	Standard extension messages developed and shared through mainstream media, booklets, brochures, fliers, etc	Number of standard extension message on GAqP developed and shared	2022	0	2	1	1	1
	ALFIC	Quarterly research-extension professional meetings held to share new knowledge and technologies	Number of research-extension professional meetings held	2022	1	2	4	4	4
	ALFIC	Fisheries Research liaison office established and facilitated at the county	Number of Fisheries research liaison offices established and facilitated	2022	1	1	1	1	1
	ALFIC	Farmer learning/exchange/benchmarking visits undertaken	Number of Farmer learning visits undertaken	2022	1	2	4	4	4
	ALFIC	Trade shows/exhibitions/fairs organized or participated in	Number of trade shows/exhibitions/fairs organized or participated in	2022	1	2	4	4	4
Fisheries Production and Productivity	ALFIC	Stakeholders meeting held on adoption of the most appropriate technologies to boost production and productivity	Number of stakeholders meetings held on adoption of the most appropriate	2022	0	9	9	9	9

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
			technologies						
	ALFIC	Fingerlings procured and distributed across the county	Number of fingerlings procured and distributed	2022	400,000	1,000,000	4,500,000	4,500,000	4,500,000
	ALFIC	Fish feeds procured and distributed	MT of fish feeds procured and distributed	2022	0	0	420	420	420
	ALFIC	Pond liners procured and distributed	Number of Pond liners procured and distributed	2022	0	0	90	90	90
	ALFIC	Fish Cages procured and installed in rehabilitated dams across the county	Number of Fish Cages procured and installed in rehabilitated dams across the county	2022	0	0	5	10	10
	ALFIC	Assorted fishing equipment procured and distributed	Number of assorted fishing equipment procured and distributed	2022	0	9	9	9	9
	ALFIC	Trout fisheries model farms developed in Mt. Elgon	Number of trout fisheries model farms developed	2022	0	0	0	1	0
	ALFIC	Water testing kits procured	Number of Water testing kits procured	2022	0	9	9	9	9
Fisheries Value Addition and Aqua-Processing	ALFIC	Fish cold storage facilities established	Number of cold storage and processing facilities established	2022	0	1	1	1	1
	ALFIC	Smoking Kiln facility procured and installed	Number of smoking Kiln facility procured and installed	2022	0	1	1		
	ALFIC	Existing feed mills operationalized	Number of existing feed mills operationalized	2022	1	1	1	1	1

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
Aqua-business, Marketing and information management	ALFIC	Youth trained and certified in various aqua-business value-chain nodes in fisheries	Number of youth trained and certified in various aqua-business value-chain nodes	2022	0	60	90	90	90
	ALFIC	Youth coached and mentored in various value chain nodes in fisheries	Number of youth coached and mentored in various aqua-business value-chain nodes	2022	10	60	90	90	90
	ALFIC	Aqua-based MSMEs trained on entrepreneurial and business skills	Number of fisheries MSMEs trained	2022	0	500	500	500	500
	ALFIC	Central MIS established for management of aqua-business and market information in the county	Number of Management Information Systems established for management of aqua-business and market information in the county	2022	0	0	1	0	0
	ALFIC	Weekly fish market information collected for dissemination to stakeholders	Number of weekly data collected	2022	52	52	52	52	52
	ALFIC	Modern aqua-business market facilities established at strategic urban areas e.g Bungoma Town, Kimilili, Chwele, Kamukuywa and Webuye amongst others	Number of modern aqua-business market facilities established	2022	1	1	1	1	1
Aquaculture Financial Services	ALFIC	Aquaculture financial service providers mapping meetings held	Number of aquaculture financial service providers mapping meetings held	2022	1	1	1	1	1

Sub Programme	Deliver y Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
	ALFIC	Meetings held to establish financial linkages and recommendations between players in the subsector and financial service providers	Number of meetings held to establish linkages with financial institutions	2022	1	4	4	4	4
	ALFIC	Stakeholder capacity building meetings on fisheries enterprise insurance held	Number of stakeholder capacity building meetings on fisheries enterprise insurance held	2022	1	9	9	9	9
	ALFIC	Farmers trained on fisheries yield estimation for insurance purposes	Number of farmer training meetings held	2022	1	9	9	9	9
	ALFIC	Extension officers trained on fisheries yield estimation and insurance	Number of extension officers training meetings held	2022	1	4	4	4	4
Fish Safety and Quality control	ALFIC	Fish handling facility inspections done for licensing and hygiene standards enforcement	Number of facilities inspections done and licensing undertaken	2022	4	4	4	4	4
	ALFIC	Fisheries lab equipped with lab kits, chemicals, sample collection kits etc	Number of Fisheries labs equipped	2022	0	1	1	1	1
	ALFIC	Stakeholders meetings held on fish safety and quality in the county	Number of Stakeholders meetings held on fish safety and quality in the county	2022	0	4	4	4	4
Programme Name: Agricultural Institutions Development and Management									
Objective: To enhance effectiveness and efficiency in service delivery									
Outcome: Enhanced effectiveness and efficiency in service delivery									
SDG 1: Target 1.1 SDG 2: Targets 2.1, 2.2, 2.3, 2.4, 2.5, 2.a, 2.c SDG 13: Targets 13.1, 13.2, 13.3, 13.b									
Development of Mabanga Agricultural Training Centre	ALFIC	Farmer capacity building activities on good agricultural practices held	Number of farmer capacity building activities on good agricultural practices	2022	32	45	196	196	196

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
(ATC)			held						
	ALFIC	An online platform for knowledge and information sharing developed and maintained	Number of online platforms for knowledge and information sharing developed and maintained	2022	0	0	1	1	1
	ALFIC	Innovation competitions undertaken and Agribusiness innovations identified for incubation	Number of Innovation competitions held and Agribusiness innovations identified for incubation	2022	1	0	1	1	1
	ALFIC	Agribusiness Startups benefited from entrepreneurship coaching and mentorship (Agro-SMEs Incubation)	Number of Startups in Agribusiness benefited from entrepreneurship coaching and mentorship	2022	5	0	90	90	90
	ALFIC	Additional courses(10 courses) Accredited at Mabanga ATVET Centre	Number of licensed/accredited courses by TVETA	2022	5	4	10	0	5
	ALFIC	Training Needs assessment undertaken to identify key sector skill sets	Number of Training Needs assessment undertaken to identify key sector skill sets	2019	1	1	1	0	0
	ALFIC	Trainers/extension staff accredited by TVETA to train	Number of extension staff accredited by TVETA to train	2022	7	4	9	9	9
	ALFIC	Buildings to converted and renovated to training halls	Number of Buildings converted and renovated to training halls	2022	2	2	3	0	0

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
	ALFIC	Student hostels with capacity 300 constructed	Number of student hostels with capacity 300 constructed	2022	2	0	0	0	1
	ALFIC	Lecture Class rooms constructed	Number of Class rooms constructed	2022	3	0	0	2	0
	ALFIC	Sports facilities established	Number of Sports facilities established	2022	0	0	1	0	0
	ALFIC	Learning management system for Online learning Installed and maintained	Number of Learning management system for Online learning Installed and maintained	2022	0	1	1	1	1
	ALFIC	Trainees trained and certified on short CBET courses	Number of trainees trained and certified on short CBET courses	2022	0	160	160	160	160
	ALFIC	Trainees placed under Industrial mentorship and job placement	Number of trainees undergoing industrial mentorship	2022	0	160	160	160	160
	ALFIC	Apiaries established	Number of beehives procured	2022	0	0	200	200	200
	ALFIC	Farm machineries and equipment procured	Number of machinery and equipment procured	2022	7	0	5	5	5
	ALFIC	Double cabin motor vehicle Procured	Number of Double cabin motor vehicles Procured	2022	0	1	1	0	0
	ALFIC	Coffee nurseries established and maintained	Number of Coffee nurseries established and maintained	2022	1	1	1	1	1
	ALFIC	Pedigree dairy cows for breeding and milk production procured	Number of Pedigree dairy cows for breeding and milk production procured	2022	0	0	10	0	10
	ALFIC	Sunflower farm established	Acres of sunflower farm developed	2022	2	5	20	20	20

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
	ALFIC	Passion fruit farm established	Acres of Passion fruit farm established	2022	0	5	5	5	5
	ALFIC	Fertilized eggs procured	Number of fertilized eggs procured annually	2022	0	0	20,000.00	20000	20000
	ALFIC	Groundnuts farm established	Acres of groundnut farm established	2022	0	0	10	10	10
	ALFIC	Small scale oil extraction machine procured	Number of small scale oil extraction machines procured	2022	0	0	0	1	0
	ALFIC	Kitchen and dining hall equipped	Number of Kitchens and dining halls equipped	2022	0	1	1	1	1
	ALFIC	Administration block constructed	Number of administration blocks constructed	2022	0	0	0	0	0
	ALFIC	Modern hot kitchen constructed	Number of Modern hot kitchen constructed	2022	0	0	0	0	0
	ALFIC	Institutions water piping system and 3 community water kiosks constructed	Number of Institutions water piping system and 3 community water kiosks constructed	2022	1	1	1	0	0
	ALFIC	Solar security lights procured and installed	Number of High mast and Solar security lights installed	2022	0	0	10	10	10
	ALFIC	Solar water pumps procured and installed	Number of solar water pumps procured and installed	2022	0	1	1	1	0
	ALFIC	CCTV security systems procured and installed	Number of CCTV systems procured and installed	2022	0	0	1	0	0

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
	ALFIC	Water bottling and juice processing line Established	Number of Water bottling and juice processing lines Established	2022	0	0	0	1	0
	ALFIC	Perimeter fence erected	Meters of Perimeter fence erected	2022	0	10000	10000	10000	0
	ALFIC	Cabro Pavements and grading of farm roads underatken	km of pavements and roads upgraded	2022	0	0	3	3	0
	ALFIC	ATC Stakeholder meetings held	Knowledge sharing and increased technology adoption rate	2022	1	4	4	4	4
	ALFIC	Field days held at the institution	Number of Field days held at the institution	2022	4	4	4	4	4
	ALFIC	Mabanga ATC upgraded to an ATVET institution	Number of ATCs upgraded to ATVET institutions	2022	0	1	1	0	0
	ALFIC	Model livestock units and crops plots established at the ATC for farmer learning purposes	Number of Model livestock units and crops plots established at the ATC for farmer learning purposes	2022	15	7	30	30	30
	ALFIC	Farm and school structures at the ATC renovated for effective service delivery	Number of Farm and school structures at the ATC renovated	2022	2	2	3	0	3
	ALFIC	Other Income generating enterprises adopted to mobilize resources for management of the ATC and for contribution to the county revenue	Number of income generating activities undertaken	2022	3	3	7	7	7
	ALFIC	Revenue generated at the ATC	Amount in Kshs of revenue generated at	2021	29,500,000	20,000,000	40,000,000	50,000,000	60,000,000

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
			the ATC						
Development of Mabanga Agricultural Mechanization Centre (AMC)	ALFIC	Farmer capacity building activities on mechanization services held	Number of farmer capacity building activities on mechanization services held	2022	32	4	12	12	12
	ALFIC	Field days held at the institution	Number of Field days held at the institution	2022	4	2	4	4	4
	ALFIC	Office block for AMC established	Number of Office blocks for AMC established	2022	1	0	0	1	0
	ALFIC	A workshop for AMC established	Number of workshops for AMC established	2022	0	0	0	0	1
	ALFIC	A soil sample store for AMC established	Number of soil sample stores for AMC established	2022	0	0	0	1	0
	ALFIC	Grain Driers procured	Number of Grain Driers procured	2022	4	0	1	2	1
	ALFIC	Grain Driers repaired and maintained	Number of Grain Driers repaired and maintained	2022	1	0	5	7	8
	ALFIC	A machinery shed for AMC established	Number of machinery sheds for AMC established	2022	0	1	1	0	0
	ALFIC	Tractors and implements acquired to enhance adoption of mechanization services	Number of additional tractors and implements acquired	2022	9	0	3	3	4
	ALFIC	Tractors and implements repaired and maintained	Number of Tractors and implements repaired and maintained	2021	7	0	12	15	19
	ALFIC	Plant and machinery Insured	Proportion of Plant and machinery	2022	100	100	100	100	100

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
			Insured						
	ALFIC	Stakeholders Capacity building meetings held on agricultural mechanization technologies	Number of Stakeholders Capacity building meetings held on agricultural mechanization technologies	2022	1	4	4	4	4
	ALFIC	Income generating enterprises adopted to mobilize resources for management of the AMC and for contribution to the county revenue	Number of income generating activities undertaken	2022	1	1	1	1	1
	ALFIC	Revenue generated at the AMC	Amount in Kshs of revenue generated at the ATC	2022	3,100,000	3,100,000	3,100,000	6,200,000	9,300,000
Development of Chwele Fish Farm (CFF)	ALFIC	Farmer capacity building activities on fisheries and aquaculture held	Number of farmer capacity building activities held	2022	6	12	12	12	12
	ALFIC	Access road to the Chwele Fish Farm upgraded	KM of access road to Chwele Fish Farm graded and graveled	2022	0	3	3	0	0
	ALFIC	Biofloc System and holding tanks developed and maintained	Number of bio-floc systems developed	2022	0	0	1	1	1
	ALFIC	Cage fisheries undertaken at Chwele dam	Number of cages installed at Chwele dam	2022	0	0	1	1	0
	ALFIC	Fingerlings produced and issued to farmers at subsidized costs	Number of fingerlings produced and issued to farmers at subsidized costs	2022	100,000	1,000,000	1000000	2000000	3000000
	ALFIC	Fish feeds procured for feeding of fingerlings and breeding stock	MT of Fish feeds procured	2022	1.6	4	100	120	150

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
	ALFIC	Fish ponds desilted and maintained	Proportion of Fish ponds desilted and maintained	2022	12	10	16		30
	ALFIC	Ponds restocked with breeding stock and fitted with pond liners for production of fingerlings	Proportion of Ponds restocked with breeding stock and fitted with pond liners for production of fingerlings	2022	0	10	20	10	0
	ALFIC	Recirculating Aquaculture system established for production of mono-sex fingerlings	Number of Recirculating Aquaculture systems established for production of mono-sex fingerlings	2022	0	1	1	0	0
	ALFIC	Borehole at the facility drilled and equipped and water distribution system rehabilitated	Number of Boreholes at the facility drilled and equipped and water distribution system rehabilitated	2022	0	0	0	1	0
	ALFIC	A facility laboratory established	Number of facility laboratories established	2022	1	0	0	1	0
	ALFIC	Cold storage facility established at CFF	Number of Cold storage facilities established at CFF	2022	0	0	1	0	0
	ALFIC	Feed mill established	Number of feed mills established	2022	0	0	0	0	1
	ALFIC	Hostel block constructed	Number of hostel blocks constructed	2022	0	0	0	1	0
	ALFIC	Sanitation block constructed	Number of sanitation blocks constructed	2022	1	0	1	0	0
	ALFIC	Catering facility constructed	Number of catering facilities constructed	2022	0	1	1	0	0

Sub Programme	Deliver y Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
	ALFIC	Training hall constructed	Number of training halls constructed	2022	0	0	0	1	0
	ALFIC	Income generating enterprises adopted to mobilize resources for management of the CFF and for contribution to the county revenue	Number of income generating activities undertaken	2022	1	1	1	1	1
	ALFIC	Revenue generated at the CFF	Amount in Kshs of revenue generated at the CFF	2022	100,000	100,000	1,000,000	2,200,000	3,300,000
Programme Name: Cooperatives Development and Management									
Objective: To enhance cooperative development in the county									
Outcome: Enhanced cooperative development									
SDG 1: Target 1.1 SDG 2: Targets 2.1, 2.2, 2.3, 2.4, 2.5, 2.a, 2.b, 2.c SDG 13: Targets 13.1, 13.2, 13.3, 13.b									
Cooperative registration services	ALFIC	Stakeholder capacity building meetings held on the cooperative movement	Number of Stakeholder capacity building meetings held on the cooperative movement	2022	9	4	9	9	9
	ALFIC	New Societies registered	Number of New Societies registered	2022	9	9	18	18	18
	ALFIC	Dormant societies revived	Number of Dormant societies revived	2022	3	2	3	3	3
Cooperative governance, advisory and training services	ALFIC	Cooperative societies' leaders and members capacity building meetings held on good cooperative management practices	Number of Cooperative societies' leaders and members capacity building meetings held	2022	9	4	9	18	18
	ALFIC	Elections and annual general meetings for cooperative societies facilitated	Proportion of societies organizing for Elections and annual general meetings	2022	20	20	30	40	50

Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
	ALFIC	Routine advisory/extension visits to cooperative societies undertaken by officers	Number of weekly Routine advisory/extension visits to cooperative societies undertaken	2022	2	1	3	3	3
Cooperative agribusiness and marketing services	ALFIC	Stakeholder capacity building meetings held on sustainable market linkages for agricultural cooperative societies and establishment of MoUs, favorable contracts, and sourcing of new markets	Number of Stakeholder capacity building meetings held on sustainable market linkages	2022	1			10	10
	ALFIC	Central repository for management of agribusiness and market information in the county established	Number of Central repository for management of agribusiness and market information in the county established	2022	0	0	1	1	1
Cooperative infrastructural/financial support services	ALFIC	Stakeholder meetings held on linkages between cooperative societies and financial institutions	Number of Stakeholder meetings held	2022	1	4	9	9	9
	ALFIC	Cooperative enterprise development fund established to offer affordable credit to vibrant societies	Number of Cooperative enterprise development funds established	2022	0	0	1	1	1
	ALFIC	Cooperative societies supported with infrastructural grants		2022	3	4	7	7	7
Cooperative audit services	ALFIC	Audit services provided to cooperative societies in the county	Proportion of societies audited	2022	30	20	40	50	60

3.3.2 Education

Sub-programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2021/2022	Actual achievement 2021/2022	Target (baseline) 2022/2023	Target 2023/2024	Target 2024/2025	Target 2025/2026
Programme 1: Early Childhood Development Outcome: increased enrolment in ECD Centres									
Child Development Infrastructure	ECD	ECDE facilities provided	No. of ECDI classrooms constructed completed	78	12	95	101	106	112
		ECDE centres established	No. of ECDI centres established	-	-	9	9	9	9
		ECDE centre equipped with play equipment	% of ECDI centres equipped with play equipment	-	-	12	12	19	19
		ECDE centre furnished with outdoor fixed equipment	% of ECDI centres equipped with furniture (desks, tables and chairs)	-	-	20	20	20	20
		Model ECDI centres constructed	Number of ECDI model centre constructed	-	-	20	2	2	2
		ECDE 3 door latrines and urinal constructed	No. of ECDI centres with 3 door latrines and urinal constructed	-	-	95	101	106	112
		Childcare centre established	No. of childcare centres established	-	-	95	2	2	2
		Childcare centre equipped	No. of childcare centres equipped	-	-	2	2	2	2
		ECDE Special needs facilities provided	% of ECDI schools integrating Special Need Education	-	-	100	100	100	100
		ECDE Special Needs Education	No. of Special Needs ECI	-	2	3	2	-	-

Sub-programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2021/2022	Actual achievement 2021/2022	Target (baseline) 2022/2023	Target 2023/2024	Target 2024/2025	Target 2025/2026
		centres established	Education centre established						
Child development support	ECD	School feeding Programme provided	Number of pupils benefiting from the school feeding Programme	-	-	-	99,273	102,459	105,735
		Special need facilities integrated in ECD centres	% of ECD schools integrating Special Need Education	-	-	-	100	100	100
		ECD capitation funds provided	Number of ECD pupils provided with capitation	-	-	96,173	99,273	102,459	105,735
		Hand washing facilities provided	Number of schools provided with hand washing facilities provided	-	-	95	101	106	112
Programme 2: Training and Skills Development Outcome: to enhance skills acquisition									
VTC Infrastructure Development	VET	VTC workshop constructed and equipped	No. of workshop constructed	10	10	15	15	15	15
			No. of workshop equipped	-	-	15	15	15	15
		VTC boarding facilities established	No. of boarding facilities established	-	-	5	5	5	5
		VTC administration blocks constructed	Number of administration blocks constructed	-	-	10	12	12	10
		Centres of Excellence Equipped with modern tools	No. of centres of excellence equipped with modern tools	-	-	2	2	2	2
		Existing workshops	Number of existing workshops	-	-	2	2	2	2

Sub-programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2021/2022	Actual achievement 2021/2022	Target (baseline) 2022/2023	Target 2023/2024	Target 2024/2025	Target 2025/2026
		renovated	workshops renovated						
		Home craft centre developed	Number of home craft centre developed	-	-	1	1	1	1
						1	10		
Programme 3: Education improvement and support services									
Outcome: improved education quality and sustained high transition rates									
Curriculum Implementation	ECD and VET	Teaching and learning aid provided	Percentage of ECI centres school provided with the learning materials	-	-	100	100	100	100
		VTC centre provided with learning materials	proportion of VTC provided with the learning materials	-	-	100	100	100	100
		ICT integrated in the learning curriculum	Proportion of VTCs integrate with ICT	-	-	100	100	100	100
		VTC centre provided with ICT facilities	Proportion of VTCs provide with ICT facilities	-	-	100	100	100	100
		ECDE teacher trained in ICT	Proportion of ECDE teacher trained in ICT	-	-	100	100	100	100
		Digital literacy programme offered	Proportion of ECDE of Education Digital learning programme	-	-	20	20	20	20
Education quality assurance management	VET	VTCs registered and Accredited	No. of VTC registered by TVETA	22	19	15	10	10	14
		National exam offered to VTCs	Proportion of VTCs offering national examinations	100	100	100	100	100	100
		Extra-curricular	No. of extra	3	-	5	5	5	5

Sub-programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2021/2022	Actual achievement 2021/2022	Target (baseline) 2022/2023	Target 2023/2024	Target 2024/2025	Target 2025/2026
		Activities monitored	curricular activities monitored from zone to regional levels						
		Dual Training offered	Proportion of VTCs offering Dual Training Services	-	-	10	10	10	15
Social Support Services	VET	Education support funds provided	Percentage of VTC trainees on subsidy	-	-	100	100	100	100
			No. of students benefitting from County Education Support Program	6,280 on scholarship	11,480 on scholarships	4,675	4,675	4,675	4,675
Programme 4: General Administration Planning and Support Services									
Outcome: Efficient and effective service delivery									
Capacity Development and Motivation	HR	Staff Remunerated	% of staff remunerated	100	100	100	100	100	100
		Staff recruited	Number of staff recruited due to natural attrition	-	-	50	50	50	50
			Number of staff replaced due to natural attrition	-	-	150	150	150	150
		Trainings undertaken	Proportion of ECDE teachers VTC instructors on in-service training	-	-	100	100	100	10
			Proportion of VTC instructors on in-service training	-	-	100	100	100	100
		Staff Promoted and trained	Number of staff teachers,	-	-	100	100	100	100

Sub-programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2021/2022	Actual achievement 2021/2022	Target (baseline) 2022/2023	Target 2023/2024	Target 2024/2025	Target 2025/2026
			instructors promoted						
		Headquarter and subcounty staff trained	Number of headquarter and sub-county staff trained	-	-	32	35	37	39
		Institutional management committees established	Proportion of VTCs with Board of Management	100	100	100	100	100	100
Administration Services	Administration	Office block Constructed	Number of Departmental HQ office constructed and equipped	-	-	2	-	1	-
		Administration blocks constructed	No. of VTC administration blocks constructed	-	-	2	2	2	2
		Office equipment and furnitur provided	% Of required office equipment and furnitur provided for headquarter and sub county staff as per the approved budget	100	100	100	100	100	100
		Office utilities provided	% of required office utilities delivered to all operational units	100	100	100	100	100	100
			Proportion of VTCs implementing Competence Based Education Training	100	100	100	100	100	100
		ECDE centre	Percentage of	100	50	100	100	100	100

Sub-programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2021/2022	Actual achievement 2021/2022	Target (baseline) 2022/2023	Target 2023/2024	Target 2024/2025	Target 2025/2026
		supervised	ECDE school supervised						
		Quality assurance undertaken	Percentage of ECDE centres assessed	100	60	100	100	100	100
			No. of quality assessment reports	9	-	9	9	9	9
		ECDE QA guidelines developed	No. of ECDE QA guidelines developed	1	-	1	-	-	-
		VTC Quality Assurance Standards guidelines developed	No. of VTC Quality Assurance and Standard guidelines developed	1	-	1	-	-	-
		Public sensitization campaigns held on education	No. of awareness programmes held on ECDI education	9	-	9	9	9	9
Financial Services Planning and Stewardship		Bills and Policies formulated	Number of policies formulated domesticated	5	3	3	3	2	2
		Bills enacted	Number of bills enacted	2	-	2	2	2	2
		Planning and budgeting documents/ reports prepared	Number of budget prepared and approved	5	5	5	5	5	5
		Procurement plan approved	Number of Procurement Plan approved	1	1	1	1	1	1
		Quarterly project implementation and budget absorption report	Number of quarterly project implementation and budget absorption reports prepared	4	4	4	4	4	4

Sub-programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2021/2022	Actual achievement 2021/2022	Target (baseline) 2022/2023	Target 2023/2024	Target 2024/2025	Target 2025/2026
		Monitoring and evaluation	Number of monitoring and evaluation reports developed	4	2	4	4	4	4
		Annual report prepared	Number of annual reports prepared (APR)	1	1	1	1	1	1
		Departmental Strategic Plan Developed	Number of departmental plans developed	-	-	1	1	1	1
		Staff appraisal undertaken	Number of Staff appraisals undertaken	1	1	1	1	1	1
		Staff audit undertaken	Number of staff audits undertaken	-	-	1	1	1	1
		Resource mobilization strategy paper developed	Number of resource mobilization strategy papers developed	-	-	1	1	1	1
		Income Generating activities established	Number of VTC implementing IGAs programme	9	9	9	9	9	9
		Stakeholders engaged	Number of forums held (quarterly)	2	2	4	4	4	4
		Stakeholder coordination meetings engagements held	No. of stakeholder meetings engagements held	2	1	4	4	4	4

5.1.2 Health and Sanitation

Sub Program	Delivery Unit	Output	KPI	Target 2021/22	Actual Achievements 2021/22	Target Baseline 2022/23	Year 2023/2024	Year 2024/25	Year 2025/26
Programme: General Administration, Planning and Support Services									

Sub Program	Delivery Unit	Output	KPI	Target 2021/22	Actual Achievements 2021/22	Target Baseline 2022/23	Year 2023/2024	Year 2024/25	Year 2025/26
Objective: To enhance efficient service delivery									
Outcome: Efficient and Effective Service Delivery									
Staff remuneration and Capacity Development		Remuneration of Health workers	% of health workers remunerated	100	100	100	100	100	100
		Community health volunteers incentivised	% of Community health volunteers incentivized	100	100	100	100	100	100
		Staff recruited	No. of staff recruited		50	182	246	200	200
		Staff Promoted	% of staff due for promotion promoted	100	50	100	100	100	100
		Staff trained	No. of health staff trained on career development skills	500	400	400	400	500	600
			No. of health care workers trained on specialized courses			58	58	100	200
			No of Community health volunteers trained on service delivery			3,256	3,540	3,540	3,540
		Staff supervised and appraised	Number of new entrants sensitized on PAS		50	182	246	200	200
			Number of End year review reports prepared to inform rewards and sanctions	30	30	30	30	50	50
		Professional development activities undertaken	% of health workers supported on subscription to professional bodies	100	80	80	100	100	100

Sub Program	Delivery Unit	Output	KPI	Target 2021/22	Actual Achievements 2021/22	Target Baseline 2022/23	Year 2023/2024	Year 2024/25	Year 2025/26
			% of eligible Health Care Workers facilitated to attend professional conferences, workshops and seminars	100	58	30	100	100	100
		Succession planning activities undertaken	% of staff due for retirement trained on Retirement	100	0	100	100	100	100
			Number of Sub county Health Management Teams Succession planning meetings held	48	48	48	48	48	48
			Number of County Health Management Team Succession planning meetings held	48	48	48	48	48	48
Administration support services		Office operation utilities facilitated	% of required office operation utilities facilitated	100	100	100	100	100	100
		Administration blocks constructed and equipped	No. Of administration blocks constructed	0	0	0	0	1	-
			No. Of administration blocks equipped	0	0	0	0	1	-

Sub Program	Delivery Unit	Output	KPI	Target 2021/22	Actual Achievements 2021/22	Target Baseline 2022/23	Year 2023/2024	Year 2024/25	Year 2025/26
		Reporting tools procured	% of facilities with adequate reporting tools	100	100	100	100	100	100
			% of GOK facilities with Electronic medical records	10	10	10	20	30	40
		Functional facility management committees established	% of facilities with established management committees	100	100	100	100	100	100
			% of facilities holding quarterly management meetings	100	100	100	100	100	100
		Monthly health Management Teams meetings held	No. Of County health management teams meetings held	48	52	24	24	24	24
			No. Of Sub County Health Management Teams Meetings held	432	120	120	120	120	120
Health Outreach and support Services		Stakeholders co – ordination meetings held	No. of stakeholders meetings held	40	16	16	16	16	16
		Health outreach activities undertaken	Number of medical camps held	4	0	8	8	8	8

Sub Program	Delivery Unit	Output	KPI	Target 2021/22	Actual Achievements 2021/22	Target Baseline 2022/23	Year 2023/2024	Year 2024/25	Year 2025/26
			Number of facilities conducting at least one integrated outreach a month from facility to the community	1,896	1,896	1,896	1,896	1,896	1,896
Finance, Planning Services and Stewardship		Strategic planning documents prepared	No. of strategic plans developed	0	0	1	1	0	0
		Strategic plan reviewed	No. of review meetings held for strategic plan	0	0	1	0	0	1
		Annual work plans developed	No. of Annual Work plans developed	1	1	1	1	1	1
		Department Performance review done	No. of Quarterly performance review meetings held	4	1	4	4	4	4
			No. of annual performance appraisal done	1	1	1	1	1	1
			No. of facility surveys conducted	0	0	0	0	1	0
		Public participation fora held	No. of public participation report on planning documents	1	1	10	10	10	10

Sub Program	Delivery Unit	Output	KPI	Target 2021/22	Actual Achievements 2021/22	Target Baseline 2022/23	Year 2023/2024	Year 2024/25	Year 2025/26
		policies formulated/ domesticated	Number of policies formulated /domesticated	2	0	1	1	3	3
			No of regulations drafted/reviewed	2	0	2	3	0	2
		Community health service strategy prepared	No. of Community health service strategies approved by the cabinet	1	0	1	1	0	0
		County health M&E system established	No of M & E reports generated and disseminated	16	16	16	16	16	16
		Households enrolled with NHIF	No. of households enrolled with NHIF	34,000	27,000	7,000	2,600	2,000	2,000
		FIF generated	% increase in AIA collection	10	20	10	10	10	10
		Stakeholders engaged on resource mobilization from development partners	% of probable stakeholders engaged	10	10	20	100	100	100
		Budget documents prepared	No. of annual departmental budgets prepared	1	1	1	1	1	1

Sub Program	Delivery Unit	Output	KPI	Target 2021/22	Actual Achievements 2021/22	Target Baseline 2022/23	Year 2023/2024	Year 2024/25	Year 2025/26
			No. of sector budget review and outlook performance papers prepared	1	1	1	1	1	1
			No. of Annual Development Plans prepared	1	1	1	1	1	1
			No. of Sector Working Group MTEF reports prepared	1	1	1	1	1	1
			No. of Advocacy reports with the Members of the county assembly	1	1	1	1	1	1
			No. of Departmental fiscal strategy papers prepared	1	1	1	1	1	1
		Budget implementation reports prepared	No. of annual budget implementation reports prepared	1	1	1	1	1	1
			No. of monthly budget implementation report prepared	12	4	12	12	12	12

Sub Program	Delivery Unit	Output	KPI	Target 2021/22	Actual Achievements 2021/22	Target Baseline 2022/23	Year 2023/2024	Year 2024/25	Year 2025/26
		Social Accountability services undertaken	% of maternal and perinatal death audited uploaded	100	100	100	100	100	100
			No. of quarterly facility integrated support supervision activities carried out	48	44	44	44	44	44
			% of facilities participating in integrated support supervision	100	100	100	100	100	100
			% of facility complains investigated by Health Management Committees	100	100	100	100	100	100
Programme: Health Infrastructure Development and Management									
Objective: Adequate health infrastructure availed									
Outcome: Improved health infrastructure									
Health Infrastructure		In-Patient wards established	No. of Wards established			0	2	2	3
			No. of paediatric wards established	2	0	4	0	0	0
		Rehabilitative Department constructed and	No. of Rehabilitative Blocks established	0	0	0	0	1	2

Sub Program	Delivery Unit	Output	KPI	Target 2021/22	Actual Achievements 2021/22	Target Baseline 2022/23	Year 2023/2024	Year 2024/25	Year 2025/26	
		equipped	No. of Rehabilitative Blocks equipped	0	0	0	0	1	2	
		Theatres Constructed and Equipped	No. of theatres established and equipped	2	0	1	2	0	1	
		Ongoing Health facilities completed	No. of on going health facilities completed and equipped	30	20	0	20	0	0	
		Maternity Units Completed and Equipped	No. of 300-Bed Capacity Maternity Units Completed	1	0	0	1	0	0	
			No. of 300-Bed Capacity Maternity Units equipped	0	0	0	1	1	0	
			No. of Maternity units/ wards Completed			0	10	5	7	
			No of maternity units equipped			0	12	5	3	
			No. Of standard Maternity Units established and equipped			0	0	0	0	5
			Modern Out-Patient units Constructed and Equipped	No of Modern Out-Patient units established and equipped	0	0	2	0	5	20
		Health facilities renovated	No. Of health facilities renovated			35	5	7	6	
		County Health Management Team Offices Constructed	No. Of County Health Management Team Offices	1	0	0	0	1	0	

Sub Program	Delivery Unit	Output	KPI	Target 2021/22	Actual Achievements 2021/22	Target Baseline 2022/23	Year 2023/2024	Year 2024/25	Year 2025/26
			established						
		Security fence and gate constructed	No. Of Security fence constructed	0	0	0	0	0	4
			No. Of Security Gates Constructed	2	2	0	0	0	8
			No. Of Perimeter walls constructed	0	0	0	0	0	1
		Oxygen Plant Established	No. Of oxygen plants established	1	0	0	0	5	1
		Eye unit established	No. of eye units established	1	1	1	0	0	1
			No. of eye units equipped	1	1	0	0	0	0
		Laboratories constructed and equipped	No. of Laboratories established	0	0	0	1	0	1
			No. of laboratories completed	0	0	0	0	1	0
		Laboratory equipment procured	No. Of Laboratories equipped	10	5	0	3	1	4
		Water system installed	No. of water systems installed	0	0	0	0	0	0
		Blood bank completed	No.of blood bank completed and equipped	0	0	0	1	0	0

Sub Program	Delivery Unit	Output	KPI	Target 2021/22	Actual Achievements 2021/22	Target Baseline 2022/23	Year 2023/2024	Year 2024/25	Year 2025/26
		Radiology units constructed	No. of radiology units established	0	0	0	1	1	1
		Radiology services provided	No. of digital x-rays machines procured and installed			5	2	2	7
			No of ultra-sound machined procured			0	0	0	9
		Staff houses constructed	No. of staff houses constructed	0	0	0	1	0	0
		Commodity store Constructed	No. of commodity stores constructed	0	0	0	1	0	0
		Isolation unit established	No. of isolation units established	0	0	0	0	1	0
		Mental units constructed	No. of mental units established	1	0	1	1	0	0
		Establishment of dental units	No. Of dental units established	0	0	0	0	2	2
		Youth friendly units established	%of health facilities with functional youth friendly units	10	7	0	0	1	2
		Upgrading Dispensaries to Health Centres	No. Of Dispensaries upgraded to health facilities	0	0	0	0	15	8

Sub Program	Delivery Unit	Output	KPI	Target 2021/22	Actual Achievements 2021/22	Target Baseline 2022/23	Year 2023/2024	Year 2024/25	Year 2025/26
		disability friendly toilets established	No. of health facilities with disability friendly toilets	10	2	0	0	2	2
		Vehicles procured	No of vehicles procured	0	0	0	2	2	2
		Mortuary constructed	No. of mortuaries established	0	0		0	0	2
		Mortuary equipped	No. of Mortuaries Equipped	0	0	0	0	0	1
Programme: Primary Health Care Services									
Objective: Quality health services provided									
Outcome: Health population									
Primary health care		Community units services provided	Number of functional Community Health Units	354	354	354	354	11	0
			Number of functional primary care networks (PCNs)	0	0	0	10	10	10
			No of sub county health management team trained on PHC package	10	0	0	10	10	10
			No of health facility in-charges trained on PHC package	154	0	0	154	0	154
			No of CHVs trained on PHC package	3256	0	0	0	3,516	0
			No. of support supervision done	12	12	0	12	12	12

Sub Program	Delivery Unit	Output	KPI	Target 2021/22	Actual Achievements 2021/22	Target Baseline 2022/23	Year 2023/2024	Year 2024/25	Year 2025/26
		Support to Mobile health services	% support provided to beyond zero	100	100	100	100	100	100
		Dispensaries and Health centres services provided	% of pharmaceuticals provided	100	30	100	100	100	100
			% of non-pharmaceuticals provided	100	35	100	100	100	100
			% of laboratory materials provided	100	15	100	100	100	100
			% of nutritional materials provided	100	10	100	100	100	100
		Operationalization of Specialized Clinics in health centres	Special clinics operationalized	0	0	0	9	9	9
		Support supervision carried out	Quarterly Sub County support supervision done	0	0	0	4	4	4
			Quarterly County Support Supervision	0	0	0	4	4	4
Programme: Curative and Rehabilitative Health Services									
Objective: To provide quality health services									
Outcome: Improved health services									
Curative Health Services		Hospital level services provided	% of pharmaceuticals provided	100	30	100	100	100	100

Sub Program	Delivery Unit	Output	KPI	Target 2021/22	Actual Achievements 2021/22	Target Baseline 2022/23	Year 2023/2024	Year 2024/25	Year 2025/26
			Average % order refill rate for 22 tracer medicines by quantity	100	80	100	100	100	100
			Average % Order fill rate of the 23 tracer medical supplies by quantity	100	80	100	100	100	100
			Average % Order fill rate of the 14-tracer laboratory diagnostic supplies by quantity	100	80	100	100	100	100
			Proportion of Health facilities with stock out of any of the 22 tracer medicines for 7 consecutive days in a month.	40	35	25	20	20	20
			% of Health facilities with stock out of any of the 14-tracer laboratory supplies for 7 consecutive days in a month.	35	30	30	25	20	15
			Average % order refill rate for 22 tracer medicines by quantity	100	80	100	100	100	100
			% of hospitals with functional Medicines and Therapeutic Committees	100	100	100	100	100	7
			% of non-pharmaceuticals provided	100	30	100	100	100	100

Sub Program	Delivery Unit	Output	KPI	Target 2021/22	Actual Achievements 2021/22	Target Baseline 2022/23	Year 2023/2024	Year 2024/25	Year 2025/26
			% of laboratory materials provided	100	25	100	100	100	100
			% of nutritional materials provided	100	10	100	100	100	100
			% of Radiology products provided	100	50	100	100	100	100
			% of dental commodities provided	100	20	100	100	100	100
			% of eye commodities provided	100	10	100	100	100	100
			% of renal commodities provided	100	10	100	100	100	100
			% of patients treated in outpatients department	100	80	100	100	100	100
			Number of new Outpatients with mental health conditions per 100,000 patients	100	0.3	100	100	95	90
			Number of new Outpatients diagnosed with high blood pressure per 100,000 Patients			10	2,000	1,800	1,600
			Number of new Outpatients diagnosed with Diabetes per 100,000 patients			10	650	600	580
		Malaria requests conducted reduced	%. of malaria requests conducted	100	100	89	90	92	95

Sub Program	Delivery Unit	Output	KPI	Target 2021/22	Actual Achievements 2021/22	Target Baseline 2022/23	Year 2023/2024	Year 2024/25	Year 2025/26
		Malaria patients treated	No. of malaria positive cases treated			1,896,735	1,801,898	1,711,803	1,626,213
		Under 5 children treated of malaria	No. of under 5 children treated for malaria			1,252,227	1,189,616	1,130,135	1,073,628
		Pregnant mothers treated of malaria	No of pregnant women treated for malaria			86,881	82,537	78,410	74,490
		Blood and blood products acquired	% of Blood and blood products acquired	100	50	100	100	100	100
		Patients transfused	% of patients seeking blood transfusion and transfused	100	50	100	100	100	100
		Diagnosis done	% of patients seeking blood culture and culture done	10	5.8	5.8	10	20	25
		Blood sugar tests conducted	% of patients seeking blood sugar tests tested	100	53	53	60	100	100
		Renal tests conducted	% of patients seeking renal functional tests tested	100	5	7.6	100	100	100
		Liver tests conducted	% of patients seeking liver functional tests tested	100	3	3.1	5	100	100
		Sickle cell tests conducted	% of patients seeking sickle cell tests tested	100	10	12.7	15	17	20

Sub Program	Delivery Unit	Output	KPI	Target 2021/22	Actual Achievements 2021/22	Target Baseline 2022/23	Year 2023/2024	Year 2024/25	Year 2025/26
Maternal and Child Health		Maternal and child equipment procured	No. of maternal, child equipment procured (cryotherapy machines, incubators, BP machines, Doppler machine, portable ultrasound machines , bioe electric impendance assay machines procured			2	2	2	2
		Maternal and child equipment maintained	% of Maternal and child equipment maintained	100	50	100	100	100	100
		Skilled deliveries conducted	(%). of skilled deliveries conducted	100	88	89	89	90	90
		4th antenatal visits	% of mothers completing 4th antenatal visits	100	50	52	55	57	60
		New-borns with low birth weight born	No of new-borns with low birth weight			2,000	1,500	1,000	1,000
		Facility based maternal deaths	No. of facility based maternal deaths			46	40	30	20
		Maternal death audited	% of maternal death audited	100	100	100	100	100	100
		Perinatal deaths recorded	No of perinatal deaths			275	250	0	0
		Perinatal deaths audited	% of perinatal deaths audited	100	30	36	100	100	100

Sub Program	Delivery Unit	Output	KPI	Target 2021/22	Actual Achievements 2021/22	Target Baseline 2022/23	Year 2023/2024	Year 2024/25	Year 2025/26
		Women of reproductive age receiving family planning commodities.	% of women of reproductive age receiving family planning commodities.	100	45	45	48	50	52
		Children under 1 year of age fully immunized	(%) Of children under 1 year of age fully immunized	100	80	80	85	90	95
Nutrition services		Children under five attending child welfare clinics for growth monitoring	% of children under five attending child welfare clinics for growth monitoring	100	30	33.9	40	45	50
		Stunted children recorded	%of children who are stunted	25	24.4	24.4	20	18	15
		Under -weight children recorded	% of under -weight children	10	9	9	8	7	6
		Wasted Children recorded	% of children wasted children	2	1.8	1.8	1.5	1	1
		Vitamin A supplement availed to children	No of children given vitamin A supplement			234,640	242,482	249,998	267,748
		Pregnant women in receiving iron and folic acid supplements	No/ of pregnant women in need of iron and folic acid supplements are given		62,061	62,061	63,918	65,900	67,942

Sub Program	Delivery Unit	Output	KPI	Target 2021/22	Actual Achievements 2021/22	Target Baseline 2022/23	Year 2023/2024	Year 2024/25	Year 2025/26
Rehabilitative health services		Disability cases managed	Proportion of disability cases screened	100	60	60	70	75	80
		Disability cases identified	No. of Disabilities identified			2000	,1500	2,000	2,500
		Disability cases rehabilitated	% of identified disability cases rehabilitated	100	100	100	100	100	100
		Disability cases assessed and forwarded to National Disability Council	% of eligible disability assessments presented to National Disability Council	100	100	100	100	100	100
		Disability cases assessed and forwarded to Director of medical services	% of eligible disability assessments presented to Director of medical services	100	90	99	100	100	100
		Health care workers trained on new assessment guidelines	No of health care workers trained on new assessment guidelines	10	5	4	20	20	20
		Health care worker trained on Kenyan sign language	No. of health care worker trained on Kenyan sign language	10	8	12	20	30	30
		Health care worker trained on Disability prevention	No. of health care worker trained on Disability prevention	100	80	200	50	50	50
		Health care worker sensitizes on disability mainstreaming	No of Health care worker sensitizes on disability mainstreaming	50	30	30	60	60	60

Sub Program	Delivery Unit	Output	KPI	Target 2021/22	Actual Achievements 2021/22	Target Baseline 2022/23	Year 2023/2024	Year 2024/25	Year 2025/26
		Disability dialogue days held	No of disability dialogue days	2	2	2	2	2	2
		Community based rehabilitation visits done	No. of community based rehabilitation visits done	50	40	40	40	40	40
		Comprehensive health services outreaches targeting persons with disabilities done	No.of comprehensive health services outreaches targeting persons with disabilities	1	0	1	2	2	2
		Rehabilitative equipment procured	No. of rehabilitative equipment procured	0	0	0	20	60	3
		Drug and Substance abuse cases identified and rehabilitated	No. of Drug and Substance abuse cases identified and rehabilitated	3,000	1,600	3,000	5,000	6,000	7,000
Tuberculosis		Tuberculosis commodities procured	% requirement of TB commodities procured	100	0	100	100	100	100
		Health care workers trained on TB	No. of Health care workers trained on TB	50	20	20	100	100	100
		Community health volunteers/CHEWs trained on TB	No of Community health volunteers/CHEWs trained on TB	100	50	100	200	400	400
		TB equipments/machines procured	No. of TB equipments/machines procured	0	0	4	10	20	50
		Newly diagnosed TB cases	No. of newly diagnosed TB cases	1,500	1,670	1,670	1,800	1,901	2,172
		TB cases initiated on treatment	% of TB cases initiated on treatment	100	100	100	100	100	100

Sub Program	Delivery Unit	Output	KPI	Target 2021/22	Actual Achievements 2021/22	Target Baseline 2022/23	Year 2023/2024	Year 2024/25	Year 2025/26
		TB patients completing treatment	% TB patients completing treatment	100	84	84	87	87	87
			% TB Cure rate	89	86	79	87	87	87
Programme: Preventive and Promotive Health Services									
Objective: Halt and reverse communicable and non-communicable ailments									
Outcome: Reduced prevalence of communicable and non-communicable ailments									
Communicable diseases		HIV /Aids patients counselled	No. of people receiving counselling and testing for HIV				350,000	370,000	400,000
		Pregnant women counselled and tested for HIV	% of Pregnant women counselled and tested for HIV	100		100	100	100	100
		ARV's availed to HIV+ pregnant mothers	% of HIV+ pregnant mothers receiving preventive ARV's to reduce risk of mother to child transmission (PMTCT)	100	97	100	100	100	100
		HIV exposed infants testing negative after 18 months	% of HIV exposed infants testing negative after 18 months(HEI)	-	18	18	15	12	10
		ARVs availed to HIV clients	% Of eligible HIV clients on ARVs	100		83.2	95	95	95

Sub Program	Delivery Unit	Output	KPI	Target 2021/22	Actual Achievements 2021/22	Target Baseline 2022/23	Year 2023/2024	Year 2024/25	Year 2025/26
Malaria control		LLITN provided to under 1 year	No. of LLITN provided to under 1 year			53,076	58,200	60,004	61,864
		pregnant women issued with LLTN	% of pregnant women issued with LLTN	100	100	100	100	100	63,937
		health facilities fumigated	% of health facilities fumigated	10	10	10	154	154	154
Quality food and water hygiene		Food samples collected and tested	No. of food samples collected and tested	848	848	848	848	848	848
		Food handlers examined	No. of medical examination for food handlers Done	48,870	5,399	5,399	48,870	48,870	48,870
		Premises inspected	No. of premises inspected	48,870	2,943	18,342	48,870	48,870	48,870
		Food hygiene licences issued	No. of food hygiene licenses issued	48,870	2,943	2,943	48,870	48,870	48,870
		Water samples collected and tested	No. of water samples collected and tested	39	39	39	39	39	39
		Water source investigation done	No. of water source investigation done	50	39	39	39	39	39
		Medical examination certificate books procured	No. of medical examination certificate books procured	0	0	0	2,000	2,000	2,000
		Medical food hygiene books procured	No. of medical food hygiene books procured	0	0	0	2,000	2,000	2,000

Sub Program	Delivery Unit	Output	KPI	Target 2021/22	Actual Achievements 2021/22	Target Baseline 2022/23	Year 2023/2024	Year 2024/25	Year 2025/26
		Deworming services provided	No. of adults dewormed	635,659	535,659	535,659	832,217	858,015	884,614
		School children dewormed	No. of School children dewormed	664,341		664,341	664,341	664,341	664,341
		County advocacy meetings on deworming services done	No. of County advocacy meetings on deworming services done	10	0	5	45	45	45
School health		Adolescent services provided	No of adolescents seeking reproductive health services			2,839	3,000	3,200	3,500
		Family Planning commodities availed to adolescents	% of family Planning commodities utilized by adolescents	100	25	29	30	35	40
		School education session conducted	No. of educational sessions for adolescents in schools conducted	8	0	8	8	8	8
		Teenage pregnancy reduced	% reduction in teenage pregnancy	40	35	35	35	30	25
Disease surveillance		Disease surveillance undertaken	No. of emergence teams established			154	154	154	154
		Emergency drills conducted	No. of emergency drills conducted	9	9	1	9	9	9
		Disease outbreaks investigated and responded to within 48 hours of notification	No. of disease outbreaks investigated and responded to within 48 hours of notification	1	1	1	0	0	0
Neglected tropical diseases		Jigger Household fumigated	%. of Households being fumigated for Jiggers	100	0	0	20	30	40

Sub Program	Delivery Unit	Output	KPI	Target 2021/22	Actual Achievements 2021/22	Target Baseline 2022/23	Year 2023/2024	Year 2024/25	Year 2025/26
		Community dialogue on jigger held	No. of community dialogue days held on jigger management			1,312	1,378	1,378	1,378
		Institutions fumigated	No. of institutions fumigated	10	10	10	100	100	100
		Health staff sensitized	No. of health staff sensitized on neglected tropical diseases (Soil helminthes, cystomiasis, hookworm and rabies)	0	0	100	200	200	200
		CHVs sensitized	No. of CHVs sensitized on neglected tropical diseases	0	0	50	200	300	400
		Radio talks held	No. of radio talks on tropical neglected diseases	0	0	10	12	12	12
Non communicable diseases		Women of reproductive age screened for cervical cancer	% of Women of reproductive age screened cervical cancer	100	3.5	3.5	3.5	4.5	6
		cervical cancer cases managed	% of identified cervical cancer cases managed	100	25	100	100	100	100
		male screened for prostate cancer	% of male screened for prostate cancer	100		100	100	100	100
		prostate cancer cases identified	No. of prostate cancer cases identified	2,000			2,000	3,000	4,000
		Hypertension cases screened	% of Hypertension cases screened	100			100	100	100
		Hypertension cases identified and managed	No. of Hypertension cases identified and managed				85,000	90,000	100,000

Sub Program	Delivery Unit	Output	KPI	Target 2021/22	Actual Achievements 2021/22	Target Baseline 2022/23	Year 2023/2024	Year 2024/25	Year 2025/26
		Diabetes cases screened	%of Diabetes cases screened	100			100	100	100
		Diabetes cases identified and managed	No. of Diabetes cases identified and managed				40,000	45,000	50,000
Gender mainstreaming		Health workers sensitized on Gender Based Violence(GBV)	No.of health workers sensitized on Gender Based Violence(GBV)	100	100	100	200	200	200
		CHVs sensitized on GBV	No. of CHVs sensitized on GBV	100	0	160	500	1000	1500
		School Health GBV talks conducted	No. of school based health talks on GBV	389	389	389	1504	1504	1504
		Public prosecution officers sensitizes on GBV	No of public prosecution officers sensitizes on GBV	1	0	36	100	100	100
World health events		Malaria day event held	No. of Malaria day event held	1	1	1	1	1	1
		TB day events held	No. of TB day events held	1	1	1	1	1	1
		World AIDs day held	No. of World AIDs day held	1	1	1	1	1	1
		Malezi Bora events held	No. of Malezi Bora events held	1	1	2	2	1	1
		World Breast feeding events held	No. of World Breast feeding events held	1	1	1	1	1	1
		cancer day events held	No. of cancer day events held	1	1	1	1	1	1
		of Mental day events held	No. of Mental day events held	1	1	1	1	1	1

Sub Program	Delivery Unit	Output	KPI	Target 2021/22	Actual Achievements 2021/22	Target Baseline 2022/23	Year 2023/2024	Year 2024/25	Year 2025/26
		world hypertension day events held	No. of world hypertension day events held	1	1	1	1	1	1
		world diabetes day events held	No. of world diabetes day events held	1	1	1	1	1	1
		of world toilet day events held	No. of world toilet day events held	1	1	1	1	1	1
		world premature baby day events held	No. of world premature baby day events held	1	1	1	1	1	1
		world anti-obesity day events held	No. of world anti-obesity day events held	1	0	1	1	1	1
		of world Immunization week	No. of world Immunization week	1	0	1	1	1	1
		world tobacco day events held	No. of world tobacco day events held	1	1	1	1	1	1
		world blood donor day events held	No. of world blood donor day events held	1	0	1	1	1	1
		world hepatitis day events held	No. of world hepatitis day events held	1	1	1	1	1	1
		world disability week events held	No. of world disability day events held	1	1	1	1	1	1
		contraceptive day events held	No. of contraceptive day events held	1	0	1	1	1	1

Sub Program	Delivery Unit	Output	KPI	Target 2021/22	Actual Achievements 2021/22	Target Baseline 2022/23	Year 2023/2024	Year 2024/25	Year 2025/26
		World adolescent day held	No.of world adolescent day events held	1	0	1	1	1	1
		World physiotherapist day week held	No.of world physiotherapist week held	1	0	1	1	1	1
		hand washing day events held	No. of hand washing day events held	1	1	1	1	1	1
		Nurses week held	No. of nurses week events held	1	0	1	1	1	1
		Malaria radio talks held	No. of malaria radio talks held	12	12	12	12	12	12
Program: Specialised Medical Services									
Objective :Provide specialized health services in the county									
Outcome: Reduced out of county specialized health services referrals									
Provision of specialised services		Upgrading of one level four health facility to Level 5 hospital established	No. of level 5 hospitals established	0	0	0	1	-	-
			% of completion level 5 hospital	0	0	0	10	25	50
		CT scan machines procured	No. of CT scan machines procured	1	0	0	0	2	0
		MRI machine	Procurement of MRI machine	1	0	0	0	0	1
		Renal unit established	No. of Renal units established	0	0	1			1
		Hematology machines procured	No. of functional Hematology machines in place	0	0	11	2	2	3

Sub Program	Delivery Unit	Output	KPI	Target 2021/22	Actual Achievements 2021/22	Target Baseline 2022/23	Year 2023/2024	Year 2024/25	Year 2025/26
		Clinical chemistry analyser machines procured	Clinical chemistry analyser machines procured	0	0	9	5	5	5
		Operationalization of Specialized Clinics	No. of Specialized Clinics operationalized	0	0	1	3	3	3
		Doctors plaza established	No. of Doctors plaza established	1	0	0	0	1	1
		ICU Units established	No. of ICU units established	0	0	1	1		
		Expatriate health specialists supported	Number of expatriates health specialists working in the county	2	2	2	2	2	2
			Number of housing units provided	2	2	2	2	2	2
			Number of security personnel deployed	2	2	2	2	2	2
Referral Services		Ambulance service vehicles procured	No. of ambulance service vehicles procured	4	4	1	0	0	3
		Ambulance call centre established	No. of ambulance call centres established	0	0	1		1	

Sub Program	Delivery Unit	Output	KPI	Target 2021/22	Actual Achievements 2021/22	Target Baseline 2022/23	Year 2023/2024	Year 2024/25	Year 2025/26
		Client parameter movement services availed	% availability of client parameter movement services	100	100	100	100	100	100
		Recommended specimens referred	% of specimens referred as recommended	100	100	100	100	100	100
Programme: Sanitation Management									
Objective: To Provide Improved Sanitation									
Outcome: Improved Sanitation									
Public Sanitation Services		Health workers sensitized	Number of health care providers trained on risk communication and community engagement	0	0	50	100	200	300
		Radio talks held	No. of radio talks	25	20	25	25	25	25
		TV shows conducted	No. of TV shows conducted	0	0	10	10	10	10
		Health education sessions held	No. of health education sessions conducted	500	489	489	500	500	500
		Advocacy conducted	No. of advocacy groups engaged	100	20	80	100	100	100
		School health program enhanced	No. of school outreaches conducted	200	0	200	200		
		School clubs established	No. of functional school health clubs	860	0	758	860	860	860

Sub Program	Delivery Unit	Output	KPI	Target 2021/22	Actual Achievements 2021/22	Target Baseline 2022/23	Year 2023/2024	Year 2024/25	Year 2025/26
		Menstrual Hygiene dialogues conducted	No.of community dialogues on Menstrual Hygiene Management(MHM)	0	0	0	150	150	150
		Health staff trained	No. of staff trained on MHM	0	0	0	200	300	300
		Menstrual hygiene Commodities availed to Girls	% of girls receiving Menstrual hygiene Commodities	0	0	0	30	45	50
		Health staff trained	% of health staff trained on market based sanitation	0	0	0	10	15	20
		Hand washing facilities availed to households	% of Households with hand washing facilities	100	94.80%	94.80%	95%	95%	95%
		Households using improved sanitation facilities	% of households using improved sanitation facilities	100	64.9 %	64.9 %	80 %	85%	90%
School Health		ECD centers assessed	No. of ECD centers assessed	860	0	860	860	860	860
		ECD centers Equipped wash hand facilities	No. of ECD centers Equipped wash hand facilities	860	0	860	860	860	860
		ECD hand wash facilities maintained	% of ECD hand wash facilities maintained	100	100	NA	100	100	100
		ECD teachers sensitized on hand washing	No. of ECD teachers sensitized on hand washing	1,800	1,800	1,800	1,800	1,800	1,800
Market sanitation		Fungicides procured	No. of markets fumigated	40	30	10	10	10	10

Sub Program	Delivery Unit	Output	KPI	Target 2021/22	Actual Achievements 2021/22	Target Baseline 2022/23	Year 2023/2024	Year 2024/25	Year 2025/26
		Staff quarters fumigated	No of staff quarters fumigated	20	10	6	6	6	6
		Feasibility study	No. of feasibility study conducted	1	0	0	1	0	0
		Feasibility reports produced	No. of feasibility reports produced	0	0	0	1	0	0
		Disposable bin procured	% of health facilities with waste disposal bins	100	100	100	100	100	100
Sanitation Infrastructure		Modern Toilets Constructed	No of modern toilets constructed in markets places			30	7	10	11
		Septic Tanks Constructed	No. Septic Tanks Constructed			1	0	0	2
		Incinerators Constructed	No. of incinerators constructed	0	0	0	0	0	0
		Burning Chambers Constructed	No. Burning Chambers Constructed	0	0	0	0	0	2

5.1.3 Roads and Public Works

Sub-programme	Delivery unit	Key Outputs	Key performance indicators	Target 2020/21	Actual achievement 2020/21	Target(Baseline) 2021/22	Target 2022/23	Target 2023/24	Target 2024/25
Programme 1: General Administration Planning and Support Services									
SP 1.1: Compensation to employees	County HQ	Staff remunerated	No. Of Months remunerated	142	100%	142	100%		
		Staff Promoted	% of Staff due for promotion Promoted		7 No.	100%	100%		
SP 1.2: Staff		Staff Trained	No. Of Staff	30	42	30	30		

Sub-programme	Delivery unit	Key Outputs	Key performance indicators	Target 2020/21	Actual achievement 2020/21	Target(Baseline) 2021/22	Target 2022/23	Target 2023/24	Target 2024/25
Training and Development		on Technical Skills	trained on technical skills						
		Staff Trained on Senior Management Skills	No. Of Staff trained on senior management skills	5	4	3	3		
		Staff Trained on Strategic Leadership	No. Of Staff trained on Strategic Leadership	5	10	2	2		
		Staff Trained on Supervisory Skills	No. Of Staff trained on Supervisory Skills	10	4	4	4		
		Staff Trained on Secretarial Skills	No. Of Staff Trained on Secretarial Skills	5	1	3	3		
		Staff Hired	No. Of Staff hired	-	0	5	5		
Programme 2: Transport Infrastructure Development and Management									
SP 2.1: Urban Roads		Urban Roads upgraded to bitumen standards	No. Of KMs of urban roads upgraded to bitumen standards	10	5.4	10	10		
		Urban Roads upgraded to Dual Carriage Way	No. of KMs of Urban Roads upgraded to Dual Carriage Way	2	1.5	2.5	0		
SP 2.2: Rural Roads		Rural Roads upgraded to bitumen standards	No. Of Km Upgraded	10	0	10	10		

Sub-programme	Delivery unit	Key Outputs	Key performance indicators	Target 2020/21	Actual achievement 2020/21	Target(Baseline) 2021/22	Target 2022/23	Target 2023/24	Target 2024/25
		Gravel Roads Maintained (sub County)	No. Of KM of gravel Roads Maintained	100	117.3	100	100		
SP 2.3: Bridges and Drainage Lines		Drainage Lines Constructed	No. Of KM of Drainage Lines Constructed	10	0.06	10	10		
		Bridges Constructed	No. Of bridges Constructed	2	0	2	3		
		Box Culverts Constructed	No. Of Box Culverts Constructed	5	12	6	6		
SP 2.4: Ward Roads		Ward Roads opened and maintained	Number of Km of Ward Roads Opened and Maintained	450	386.80	450	450		
		Gravel Pits Leased	No. Of gravel pits leased	10	0	10	10		
Programme 3: Public Safety and Transport Operations									
SP 3.1: Fire Risk Management		Fire station constructed	No. Of fire stations completed	1	0	0	1		
		Fire Engines and Ambulances Purchased	No (Sets) Delivered	0	0	1	0		
		Furnishing of fire station	No of fire stations equipped	0	1	0	0		
SP 3.2: Fire Risk Management		Fire hydrants installed	No. Of fire hydrants installed and working	5	0	5	0		
		Solar Powered Street lights installed	No. Of solar powered street lights installed and working	1	0	10	10		

Sub-programme	Delivery unit	Key Outputs	Key performance indicators	Target 2020/21	Actual achievement 2020/21	Target(Baseline) 2021/22	Target 2022/23	Target 2023/24	Target 2024/25
SP 3.3: Transport Safety		Parking (Slip) Lanes Constructed	No. of Parking lanes Completed	2	0	1	0		
		Pedestrian Walk Ways Constructed	No. of KMs of Pedestrian Walkways Constructed	10	0	10	10		
		Foot Bridges Constructed	No. of footbridges Constructed	2	0	0	1		
		Black spot areas transformed to white spots	No. Of black spot areas transformed to white spots	1	1	1	1		

Programme 4: Building Standards and Other Civil Works

SP 4.1: Infrastructure Quality Assurance		Staff Trained on Building Standards	No. of Staff trained on Building standards	10	0	10	10		
		Contractors sensitized on Building standards	No. of Contractors sensitized on Building standards	200	0	200	200		
		Projects Assesed for Quality	% of Projects assessed for quality	100	100%	100	100		

5.1.4 Trade, Energy and Industrialization

Programme	Delivery Unit	Key outputs	Key performance indicators	Target	Actual Achievement	Target (Baseline)	Target		
				2021/22	2021/22	2022/23	2023/24	2024/25	2025/26
Programme 1; General Administration, Planning and Support Services									
Objective: To Enhance institutional efficiency and effectiveness in service delivery									

Programme	Delivery Unit	Key outputs	Key performance indicators	Target	Actual Achievement	Target (Baseline)	Target		
				2021/22	2021/22	2022/23	2023/24	2024/25	2025/26
Outcome: Enhanced institutional efficiency and effectiveness in service delivery									
Planning and Support Services	Planning and Finance	Efficient and effective services offered	No. of Sectional plans developed	5	5	5	5	5	5
			No. of Individual Work Plan	1	1	1	1	1	1
			No. of M&E reports developed	4	4	4	4	4	4
			Number of CIDPs developed	-	-	1	-	-	-
			Number of CIDPs reviewed	-	-	-	-	-	1
Human Resource development and Management	Human Resource/Administration		Number of staff promoted	4	0	4	3	3	3
			Number of Team Building and Service Delivery reports generated	1	1	1	1	1	1
			Number of staff trained on professional courses	7	0	7	10	10	10
			Number of staff subscribed to	20	0	20	20	20	20

Programme	Delivery Unit	Key outputs	Key performance indicators	Target	Actual Achievement	Target (Baseline)	Target		
				2021/22	2021/22	2022/23	2023/24	2024/25	2025/26
			professional bodies						
			Number of staff appraisal exercise undertaken	1	1	1	1	1	1
Administrative Services	Administration		Proportion of modern working tools, adequate space and safety provided	20%	0	15%	15%	15%	20%
			Number of Motor Vehicles procured	-	-	-	-	-	1
Programme 2: Trade and Enterprise Development									
Objective: To enforce fair trade practices and increase trade and investment opportunities									
Outcome: Enhanced trading and investment activities									
Fair Trade practices and Consumer protection	Trade	Fair trade practices and consumer protection framework prepared	No. of Calibrated working standards and Inspector's testing equipment	87	87	87	87	87	87
			No. of Verified and stamped weighing & measuring equipment	2000	913	2100	2000	2200	2,400
			No. of traders sensitized on fair trade practices and consumer protection	500	370	500	600	700	700
			Number of cases	6	15	6	4	8	10

Programme	Delivery Unit	Key outputs	Key performance indicators	Target	Actual Achievement	Target (Baseline)	Target					
				2021/22	2021/22	2022/23	2023/24	2024/25	2025/26			
			investigated and prosecuted									
			Amount of A.I.A collected	892,500	813,260	1,000,000	1,100,000	1,200,000	1,300,000			
			Number of metrology labs constructed	-	-	-	-	1	-			
Business development services	Trade	Business operations developed and managed	Number of business mapping exercises conducted	-	-	-	-	-	1			
			Number of MSMEs trained	500	0	500	-	2,500	2,800			
			Number of MSMEs linked to potential partners	50	0	50	50	50	50			
		Trading Events observed	Number of exhibitions and trade fair events attended	4	1	4	3	3	3			
			Number of exhibitors supported	10	8	10	15	15	15			
			Number of business incubation centres established	-	-	-	-	1	1			
			Number of business information centres established	-	-	-	-	2	2			
			Number of Devolution conferences held	1	1	1	1	1	1			
			Access to credit finance/Business Loans	Trade	Enhanced access to business loans	Number of sessions held on loan disbursement to beneficiaries	2	0	2	2	2	2
						Amount of loans	60,000,00	0	60,000,00	100,000,00	45,000,00	45,000,00

Programme	Delivery Unit	Key outputs	Key performance indicators	Target	Actual Achievement	Target (Baseline)	Target		
				2021/22	2021/22	2022/23	2023/24	2024/25	2025/26
			disbursed to traders	0		0	0	0	0
			No. of loan beneficiaries awarded and trained	3,200	0	3,400	3,000	2,000	2,200
			Amount of loans recovered from defaulters	12,000,000	0	12,000,000	54,000,000	64,000,000	74,000,000
			No. of sessions for follow up on Loan defaulters	12	5	12	12	12	12
			No. of Impact assessments conducted	1	0	1	1	1	1
			Percentage of County Funds amalgamated	-	-	-	-	100%	-
			Number of business groups identified, trained and empowered	-	-	-	-	60	70
			Percentage of policies and regulations on business loan enforced	-	-	-	100%	100%	100%
			Number of village trade loan committees constituted	-	-	-	-	76	100
			Number of motor cycles procured	-	-	-	3	3	3
Programme 3: Market Infrastructure Development, and Management									
Objective: To improve Markets infrastructure and Business Environment									
Outcome: Improved Market Infrastructure access and Business Environment									

Programme	Delivery Unit	Key outputs	Key performance indicators	Target	Actual Achievement	Target (Baseline)	Target		
				2021/22	2021/22	2022/23	2023/24	2024/25	2025/26
Development of market infrastructure	Trade	Market infrastructure developed	No. of Modern Market stalls constructed	500	0	500	110	110	110
			No. Of market sheds constructed	10	0	10	3	3	3
			No. of Tier one markets constructed	-	-	-	-	-	1
			No. of cold storage infrastructures developed	-	-	-	3	3	3
			No. of Ultra Modern Market Infrastructures developed	-	-	-	-	1	-
			No of market management committees formed	5	0	5	10	10	10
			No of market management committees trained	-	-	-	-	45	55
			Percentage of market regulations enforced	-	-	-	100	100	100
			No. of boda boda sheds constructed	20	20	15	12	12	12

Energy

Programme	Delivery Unit	Key outputs	Key performance indicators	Target	Actual Achievement	Target (Baseline)	Target		
				2021/22	2021/22	2022/23	2023/24	2024/25	2025/26
Programme Name: General Administration, Planning and Support Services									
Planning and Support Services	Planning and Finance	Efficient and effective services offered	No. of Sectional plans developed	5	5	5	5	5	5
			No. of Individual Work Plan	1	1	1	1	1	1
			No. of M&E reports developed	4	-	4	4	4	4
			Number of CIDPs developed	-	-	1	-	-	-
			Number of CIDPs reviewed	-	-	-	-	-	1
Human Resource development and Management	Human Resource/Administration		Number of staff promoted	-	-	-	2	1	1
			Number of Team Building and Service Delivery reports generated	1	1	1	1	1	1
			Number of staff trained on professional courses	2	-	-	3	2	2
			Number of staff subscribed to professional bodies	5	0	5	5	5	5
			Number of staff appraisal exercise undertaken	1	1	1	1	1	1

Programme	Delivery Unit	Key outputs	Key performance indicators	Target	Actual Achievement	Target (Baseline)	Target		
				2021/22	2021/22	2022/23	2023/24	2024/25	2025/26
Administrative Services	Administration		Proportion of modern working tools, adequate space and safety provided	20%	0	15%	15%	15%	20%
			Number of Motor Vehicles procured	-	-	-	-	-	1
Programme Name: Energy Access and Industrial Development									
Energy connectivity and management	Energy	Solar street lights installed on markets and other social amenities	Number of Solar street lights installed on markets and other social amenities	50	19	200	500	600	400
		Solar powered High Mast Flood lights installed on markets and other social amenities	Number of Solar powered High Mast Flood lights installed on markets and other social amenities	8	14	8	18	18	18
		Grid energy lights installed and connected	Number of Grid energy lights installed and connected	540	314	0	250	250	250
		Transformers purchased and installed	Number of transformers purchased and installed	11	0	-	15	10	15
		Lighting equipment procured	Frequency of procuring lighting equipment for repair and maintaining lights	4	4	4	4	4	4
		Lights maintained	Frequency of inspecting and maintaining lights	12	12	12	12	12	12
		Sub Counties sensitizes on the	Number of Sub Counties sensitizes on	-	-	-	2	2	2

Programme	Delivery Unit	Key outputs	Key performance indicators	Target	Actual Achievement	Target (Baseline)	Target		
				2021/22	2021/22	2022/23	2023/24	2024/25	2025/26
		importance of maintaining functional lighting system	the importance of maintaining functional lighting system						
Renewable Development Management	Energy and	Mini-Hydro-electric power station established	Number of Mini-Hydro-electric power station established	-	-	-	-	1	-
		Energy Demonstration centres established	Number of Energy Demonstration centres established	-	-	-	-	2	2
		Awareness programmes on alternative sources of energy conducted	Number of awareness programmes on alternative sources of energy conducted	-	-	-	1	1	1
		Energy stakeholder meetings on renewable energy held	Number of Energy stakeholder meetings on renewable energy held	-	-	-	4	4	4
		Energy master plan developed	Number of Energy master plan developed and reviewed	-	-	1	-	1	-
		Energy databases developed	Number of Energy databases developed	-	-	-	-	1	-
		Energy databases reviewed	Number of Energy databases reviewed	-	-	-	-	-	1

Industrialization

Programme	Delivery Unit	Key outputs	Key performance indicators	Target	Actual Achievement	Target (Baseline)	Target		
				2021/22	2021/22	2022/23	2023/24	2024/25	2025/26
Programme Name: General Administration, Planning and Support Services									
Planning and Support Services	Planning and Finance	Efficient and effective services offered	No. of Sectional plans developed	5	5	5	5	5	5
			No. of Individual Work Plan	-	-	-	1	1	1
			No. of M&E reports developed	-	-	-	1	1	1
			Number of CIDPs developed	-	-	1	-	-	-
			Number of CIDPs reviewed	-	-	-	-	-	1
Human Resource development and Management	Human Resource/Administration		Number of staff recruited	3	0	4	4	2	1
			Number of staff trained on professional courses	-	-	-	-	4	2
			Number of staff subscribed to professional bodies	-	-	-	-	4	2

Programme	Delivery Unit	Key outputs	Key performance indicators	Target	Actual Achievement	Target (Baseline)	Target		
				2021/22	2021/22	2022/23	2023/24	2024/25	2025/26
			Number of staff appraisal exercise undertaken	-	-	-	-	1	1
Administrative Services	Administration		Proportion of modern working tools, adequate space and safety provided	-	-	-	15%	15%	20%
			Number of Motor Vehicles procured	-	-	-	-	-	1
Programme Name: Industrial Investment and Development									
Sub Programme	Delivery Unit	Key outputs	Key performance indicators	Target	Actual Achievement	Target (Baseline)	Target		
				2021/22	2021/22	2022/23	2023/24	2024/25	2025/26
Industrial Development and Management	Industry	Cottage industries equipped and operationalized	Number of cottage industries equipped and operationalized	-	-	-	7	5	5
		CIDCs equipped and operationalized	Number of CIDCs equipped and operationalized	1	0	1	-	2	-
		Farmers sensitized on value added	Number of farmers sensitized on value added products	-	-	-	600	600	600

Programme	Delivery Unit	Key outputs	Key performance indicators	Target	Actual Achievement	Target (Baseline)	Target		
				2021/22	2021/22	2022/23	2023/24	2024/25	2025/26
		products							
		PBGs profiled, registered and strengthened	Number of PBGs profiled, registered and strengthened	-	-	-	45	45	45
		OVOP groups trained and linked to the market	Number of OVOP groups trained and linked to the market	-	-	-	-	200	150
		Industrial park completed	Percentage of completion of industrial park in Webuye	20	-	20	10	30	30
		SME parks established	Number of SME parks established	3	0	4	-	1	3
		Investment conferences held	Number of investment conferences held	1	0	-	-	-	1
		Resource endowments and opportunities mapped	Percentage of resource endowments and opportunities mapped	-	-	-	10	30	30

5.1.5 Lands, Urban, Physical Planning, Housing and Municipalities Lands, Urban and Physical Planning

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
Programme 1; General Administration, Planning and Support Services									
Policy and Legal Framework	Department of Lands, Urban	Policies formulated	Number of policies and	2	1	1	1	2	2

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
	and Physical Planning		formulated						
		Bills legislated	Number of bills drafted	2	0	2	2	-	
Administrative and support services		Offices renovated	Number of offices renovated	0	0	0	1	1	1
		Utilities provided	Proportion of Utilities provided	0	0	0	100	100	100
		Motor vehicles procured	Number of Motor Vehicles procured	0	0	0	1	1	1
		Motor Cycles Procured	Number of Motor Cycles procured	0	0	0	5	5	5
Planning and Financial Management	Department of Lands, Urban and Physical Planning	M&E activities undertaken	Number of M&E activities undertaken	4	4	4	4	4	4
		Planning documents prepared	Number of Planning documents prepared	0	0	0	4	4	4
		Budget documents prepared	Number of budget documents prepared	0	0	0	6	6	6

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
Human resource development and management	Department of Lands, Urban and Physical Planning	Staff trained	No. of staff trained	15	5	16	10	20	30
		Staff subscribed to professional bodies	No. of staff subscribed to professional bodies	20	4	20	20	10	10
		Staff promoted	No of staff promoted	30	15	30	10	10	10
		Staff recruited	Number of staff recruited	0	0	0	6	10	10
		HRM Committee meetings held	Number of HRM committee meetings held	0	0	0	12	12	12
		Training Needs Assessments Undertaken	Number of Training Needs Assessments undertaken	0	0	0	1	1	1
Sector Coordination	Department of Lands, Urban and Physical Planning	Sector stakeholder coordination framework established	Number of sector stakeholder coordination framework established	0	0	0	1		
		Stakeholder meetings held	Number of stakeholder meetings held	0	0	0	4	4	4
		Land boards established	Number of land boards	2	2	2	9	-	-

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
			established						
		Land board meetings held	Number of land board meetings held	12	12	12	12	12	12
Programme 2: Land Resource Management and Survey									
Outcome: Established survey/Cadastre register of all government land and Mon mentation of survey controls into National Geodetic Network									
Survey services	Department of Lands, Urban and Physical Planning	GIS Labs established (Networking)	Number of GIS Labs established (Networking)	12	12	1	12	12	12
		Government land surveyed	Proportion of government land surveyed	100	0	100	100	150	200
		Land boundary and ownership disputes resolved	Proportion of land boundary and ownership disputes resolved	100	100	100	100	100	100
		Wards with Geodetic controls in place	Proportion of wards with Geodetic controls in place	100	100	100	100	100	100
		Geodetic tracker vehicles purchased	Number of geodetic tracker vehicles purchased	1	0		1	1	1
		Survey offices renovated and	Number of survey offices	1	-		1	-	19

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
		extended	renovated and extended						
Lands Administration Services	Department of Lands, Urban and Physical Planning	Community sensitization fora on land registration processes held	Number of Community sensitization fora on land registration processes held	9	9	9	9	9	9
		Capacity building workshops of land administration structures held	Number of Capacity building workshops held	0	0	0	4	5	9
		sensitization fora of the community and other actors on dispute resolution mechanisms held	Number of sensitization fora's held	9	9	9	9	9	9
		Mapping of land resources initiatives undertaken	Number of Mapping of land resources initiatives undertaken	0	0	0	1	2	3
		Community sensitization fora on land market operations held	Number of Community sensitization fora on land market	1	1	1	1	2	3

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
			operations held						
		Capacity building initiatives of enforcement officers on land laws and physical plans held	Number of Capacity building initiatives of enforcement officers on land laws and physical plans held	0	0	0	1	2	3
		Community sensitization fora on land lease agreement protection measures held	Number of community sensitization fora on land lease agreement protection measures held	0	0	0	3	5	5
		Community sensitization fora on existing land policies and laws held	Number of community sensitization fora on existing land policies and laws held	0	0	0	9	9	9
		Community sensitization fora held to promote land consolidation for efficient	Number of community sensitization held	0	0	0	30	100	200

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
		production							
		Government land with title deeds	Proportion of government land with title deeds	100	100	100	100	100	100
		Lands services digitalized	Proportion of Lands Registry Services digitalized (search requisition, title deeds, maps, valuation estimates)	0	0	20	50	100	100
		Land acquired for go-downs	Acres of land acquired for go-downs	0	0	0	5	10	15
		Land purchased for fire station	Acres of land purchased for construction of Kapsokwony Fire Station	5	5	5	25	5	5
		Land purchased for land bank	Acres of land purchased for land bank	10	10	10	10		
		Land purchased dumpsite	Acres of land purchased for Bungoma, Webuye,	0	0	20	50		5

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
			Chwele and Kimilili dumpsite						
		Land purchased for trailer park	Acres of land purchased for trailer park along at Kanduyi along Webuye-Malaba highway	0	0	0	3	5	10
		Land purchased for recreation park centre in urban centres	Acres of land purchased for recreation park centres in urban centres	0	0	0	100	10	10
		Land purchased for industrial park	Acres of land purchased for industrial parks	10	10	10	10	10	10
		Land purchased for housing in urban areas	Acres of land purchased for housing in urban areas	0	0	0	9	9	9
Physical and Land Use Planning	Department of Lands, Urban and Physical Planning	Physical and land use plans developed	No. of physical and land use plans developed	8	10	10	10	10	10
		Physical and land use plans	No. of physical and land use plans	3	3	3	2	2	2

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
		reviewed	plans reviewed						
		Development control tools prepared	Number of development control tools prepared	1	1	1	1	1	1
		Enforcement officers' training meetings organized on compliance to physical plans	Number of training meetings organized	0	0	0	2	3	4
		Improve land rates collection and reduce conflict as a result of unjustified land rate charges	Number of valuation rolls prepared	6	0		6	8	5
		Construction of storm water drainage and maintenance	Number of designs for storm water drainages	10	0	12	6	3	3
			Number of towns with water drainages constructed	3	0	12	6	3	3

Housing

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/2023	Target 2023/24	Target 2024/25	Target 2025/26
Programme 1: General administration planning and support services.									
Outcome:									
SP 1.1: Human resource management	Department of Housing	Staff promoted	Number of staff promoted based on performance	13	5	5	8	8	4
	Department of Housing	Staff employed	Number of staff employed to increase service delivery	6	-	12	12	15	-
	Department of Housing	Staff subscribed to professional bodies	Proportion of staff subscribed to professional bodies	-	-	-	100%	100%	100%
	Department of Housing	HRM Committee meetings held	Number of HRM committee meetings held	-	-	12	12	12	12
	Department of Housing	Training Needs Assessments Undertaken	Number of Training Needs Assessments undertaken	-	-	1	1	1	1
Planning and Financial Management	Department of Housing	Strategic plan formulated and reviewed	Number of reviews	1	-	1	1	1	1
	Department of Housing	M&E activities undertaken	Number of M&E activities undertaken	4	4	4	4	4	4

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/2023	Target 2023/24	Target 2024/25	Target 2025/26
		Planning documents prepared	Number of Planning documents prepared	-	-	4	4	4	4
		Budget documents prepared	Number of budget documents prepared	-	-	6	6	6	6
		Learning Exchange Visits/programme Undertaken	Number of Learning Exchange Visits/programme Undertaken	2	-	2	2	3	4
Policy and Legal Framework	Department of Housing	Formulation of Housing Bills and Policies	Housing bill and policy Finalization and Implementation	1	1	1	1	-	-
Administrative and support services	Department of Housing	Utilities provided	Proportion of Utilities provided	-	-	-	100%	100%	100%
	Department of Housing	Construction of Offices block	Number of office block constructed	-	-	-	1	-	-
	Department of Housing	Administrative services	Number of quarterly performance reports	4	4	4	4	4	4
Capacity	Department	Trainings	Number of trainings	10	4	10	10	12	15

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/2023	Target 2023/24	Target 2024/25	Target 2025/26
Development	of Housing	conducted	conducted						
	Department of Housing	Workshops held	No workshop held	6	-	6	6	6	6
	Department of Housing	Seminars held	No of seminars held	4	-	4	4	4	4
Sector Coordination	Department of Housing	Sector stakeholder coordination framework established	Number of sector stakeholder coordination framework established	-	-	1	1	1	1
		Stakeholder meetings held	Number of stakeholder meetings held	-	-	4	4	4	4
Programme 2: Housing Development and Human Settlement.									
Estate Management	Department of Housing	Valuation activities undertaken on of county government residential houses to determine the market rate of rent	Number of valuation activities undertaken on of county government residential houses to determine the market rate of rent	1	-	-	1	-	-
	Department	Prefeasibility	Number of	-	-	1	1	2	3

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/2023	Target 2023/24	Target 2024/25	Target 2025/26
	of Housing	studies for constructions of new residential houses	studies conducted						
	Department of Housing	Updating of housing inventory	Number of inventories carried out	4	4	4	4	4	4
	Department of Housing	Assessment of the physical condition of county residential houses	Number of surveys conducted	2	2	2	2	2	2
	Department of Housing	Security fencing of estates	Number of estates fenced	5	1	20	20	25	30
	Department of Housing	Renovation and refurbishment of county residential houses	Number of houses renovated and refurbished	60	15	80	80	80	100
	Department of Housing	Minor repairs of county residential houses	Number of houses repaired	20	2	150	150	150	200
	Department of Housing	Houses connected with electricity	Number of houses connected with water and electricity	-	-	-	20	20	20
	Department of Housing	Houses connected to sewer line	Number of houses connected with	-	-	-	20	20	20

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/2023	Target 2023/24	Target 2024/25	Target 2025/26
			sewer line						
	Department of Housing	Pathways constructed, bush clearing and landscaping done	Number of estates that have pathways constructed, bush cleared and landscaping done	-	-	-	20	20	20
Housing Infrastructural Development	Department of Housing	County residential houses constructed	Number of housing units constructed	24	-	8	16	30	45
	Department of Housing	Construction of social houses for the vulnerable	No of social houses constructed for the vulnerable	90	-	90	90	90	90
	Department of Housing	Governors and deputy governor residential houses constructed	Number of houses constructed	2	-	2	-	-	-
	Department of Housing	Affordable houses constructed	Number of affordable houses constructed (housing scheme)	-	-	-	4	10	15
	Department of Housing	Upgrading of slum areas	No of slum areas upgraded	1	-	1	2	2	2
	Department of Housing	Housing master plan developed	Number of housing master plan developed	1	-				

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/2023	Target 2023/24	Target 2024/25	Target 2025/26
	Department of Housing	Land incentives provided for PPP investment in decent and affordable housing	Acres of Land incentives provided for PPP investment in decent and affordable housing	-	-	-	5	5	5
	Department of Housing	Legal framework for PPP developed	Number of legal frameworks for PPP in development of decent and affordable housing units in the county formulated	1	-	-	1	-	-
Housing Financing Services	Department of Housing	No. of Financing agents	Housing Financing Services	3	-	3	4	4	4
	Department of Housing	Housing incentive framework developed	Number of housing incentive framework developed	3	-	-	1	1	1
	Department of Housing	Mortgage schemes funded	Amount of money allocated for Government funded mortgage schemes for	-	-	-	500	500	500

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/2023	Target 2023/24	Target 2024/25	Target 2025/26
			government employees						
	Department of Housing	Key Stakeholder meetings held on development of affordable housing financing products	Number of Key Stakeholder meetings held on development of affordable housing financing products by financial institutions such as SACCO's, Micro-Finance and banking institutions	-	-	-	1	1	1
	Department of Housing	Mapping initiatives of housing financing institutions undertaken	Number of Mapping initiatives of housing financing institutions undertaken	-	-	-	1	-	-
	Department of Housing	Public Sensitization fora on existing affordable housing financing held	Number of Public Sensitization fora on existing affordable housing financing held	-	-	-	9	9	9
	Department of Housing	No. of identified right and secure Land Bank	Identification of right and secure Land Bank	9	-	9	9	12	15

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/2023	Target 2023/24	Target 2024/25	Target 2025/26
Housing Technology Promotion	Department of Housing	ABT centres established	Number of ABT centres established	9	-	-	2	2	2
	Department of Housing	Sensitization fora held on establishment of housing courses in local TVET and VTC institutions	Number of sensitization fora held on establishment of housing courses in local TVET and VTC institutions	-	-	-	2	2	2
	Department of Housing	Capacity building initiatives of local artisans in affordable housing technologies held	Number of Capacity building initiatives of local artisans in affordable housing technologies held	-	-	-	2	2	2
	Department of Housing	Community sensitization fora held on locally available housing construction materials	Number of Community sensitization fora held on locally available housing construction materials e.g stone, interlocking bricks, etc	-	-	-	9	9	9

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/2023	Target 2023/24	Target 2024/25	Target 2025/26
	Department of Housing	Community sensitization fora held on affordable housing technologies	Number of Community sensitization fora held on affordable housing technologies	-	-	-	9	9	9
	Department of Housing	Community sensitization fora held on Appropriate Building Materials and Technologies	Number of Community sensitization fora held on Appropriate Building Materials and technologies	-	-	-	9	9	9

Bungoma Municipality

Sub Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2021/22	Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
PROGRAMME I: GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES									
Human Resource Capacity Development and Management	Bungoma Municipality	Staff promoted	No. of promoted staff	15	4	10	-	-	20
		Staff employed	No. of new staff employed	50	-	100	50	30	30
		Staff subscribed to professional bodies	No. of staff subscribed to professional bodies	10	3	10	10	15	15
		Trainings conducted	No. of trainings conducted	6	3	6	6	6	4
		Workshops / conferences attended	No. of workshops attended	10	6	10	10	10	10
		Staff attending professional trainings	No. of staff attended professional trainings	15	8	15	20	25	30

Sub Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2021/22	Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
			(KSG, ICPAK, KISM, CPS, ETC)						
		Inductions/sensitization programmes held	No. of inductions / sensitization programmes held	2	1	2	2	2	2
General Administration and Support Services	Bungoma Municipality	Utilities and communication supplies paid	No. of utilities and communication supplies paid	4	2	4	4	4	4
		General office supplies and sanitation items purchased	No. of times office supplies and sanitation items purchased	4	4	4	4	4	4
		Catering services provided	No. of times catering services provided	4	4	4	4	4	4
		Fuel and Lubricants	Quantity of fuel and lubricant	-	-	7920 Ltrs	7920 Ltrs	7920 Ltrs	7920 Ltrs
		M/vehicle repair and maintenance	No. of M/vehicles	1	-	1	1	1	1
		M/vehicle insurance cover	No. of insurance covers	1	-	1	1	1	1
Planning and Financial Management	Bungoma Municipality	M & E exercises	No. of M&E exercises	4	2	4	4	4	4
		Departmental Programmes / Projects Review	No. of project progress reports	4	4	4	4	4	4
		Budget utilization reports	No. of ADP, CBROP, MTEF, CFSP and PBB reports	5	5	5	5	5	5
			Levels of fund utilization	100%	100%	100%	100%	100%	100%
		Asset register	No. of asset registers	1	1	1	1	1	1

Sub Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2021/22	Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
		Procurement plan developed	No. of procurement schedules established	1	1	1	1	1	1
Institutional Accountability, Leadership, Efficiency and Effectiveness in Service Delivery	Bungoma Municipality	Committee board meetings	No. of committee board meetings	30	20	30	30	30	30
		Municipal citizen service charter developed	No. of Municipal citizen service charter drafts	-	-	-	-	1	-
		Citizen fora exercises held	No. of citizen fora exercises held	4	3	4	4	4	4
		Public participation exercises held	No. of public participation exercises held	6	1	6	6	6	6
Research and Development Services	Bungoma Municipality	Exchange programmes conducted	No. of exchange programmes conducted	2	-	2	2	2	1
		Feasibility studies done	No. of feasibility studies done	1	1	1	2	1	2
		Research reports	No. of research reports	2	0	2	2	2	2
		Plans/policies prepared/ reviewed	No. of plans/policies prepared / reviewed	4	3	4	4	2	2
		Regulations / bills drafted	No. of bills / regulations	2	-	2	2	-	1
Municipality Enforcement and Revenue Staff Uniforms	Bungoma Municipality	Purchased uniforms for Municipality revenue staff	No. of uniforms purchased for Municipality revenue staff	20	-	20	20	50	100
		Purchased uniforms for Municipality enforcement staff	No. of uniforms purchased for Municipality enforcement staff	10	-	10	10	30	50
Office ICT Equipment	Bungoma Municipality	Office computers, laptops and other related equipment purchased	No. of computers and other related equipment purchased	10	-	10	10	10	10
Office Furniture	Bungoma	Office furniture and	No. of office furniture	20	-	100	50	20	20

Sub Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2021/22	Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
and Fittings	Municipality	fittings purchased	and fittings purchased						
Municipality Motor Vehicles	Bungoma Municipality	Motor vehicles purchased	No. of M/Vs purchased	-	-	2	2	-	2
PROGRAMME II: URBAN LAND POLICY AND PLANNING									
Survey of Government Land and Quality Control of Survey Activities within Bungoma Municipality	Bungoma Municipality	Frequency of surveying public land	Frequency of surveying public land	15	-	15	15	15	15
		Survey equipment purchased	No. of survey equipment purchased	-	-	5	-	5	-
Land Acquisition	Bungoma Municipality	Land purchased for dumpsite	Acreage of land for dumpsite	-	-	5	-	-	-
		Land purchased for public park	Acreage of land for public park	-	-	2	-	-	-
		Land purchased for modern bus park	Acreage of land for modern bus park	-	-	5	-	-	-
		Land purchased for modern market	Acreage of land for modern market	-	-	5	-	-	-
		Land purchased for cemetery	Acreage of land for cemetery	-	-	3	-	-	-
		Public land fenced and protected	Acreage of land fenced and protected	-	-	20	-	-	-
PROGRAMME III: URBAN INFRASTRUCTURE DEVELOPMENT AND MANAGEMENT									
Urban Infrastructure Development	Bungoma Municipality	Urban access roads upgraded	No. of urban roads upgraded	1	1	2	2	2	2
		Bypasses developed	No. of bypasses developed	-	-	1	-	1	-
		Modern bus park constructed	No. of new modern bus park constructed	-	-	-	1	-	-
		Urban walkways constructed	No. of urban walkways constructed	-	-	-	6	4	2

Sub Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2021/22	Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
		Parking bays constructed	No. of parking bays	-	-	2	2	2	2
		Urban roads marked	No. of urban roads marked	-	-	5	4	3	2
Urban Facilities Development and Social Amenities Provision	Bungoma Municipality	Constructed Municipality office block	No. of Municipality office blocks constructed	-	-	-	1	-	-
		Urban modern markets constructed	No. of modern urban markets constructed	-	-	-	1	-	-
			No. of market stalls constructed	-	-	-	100	-	100
		Urban social facilities provided	No. of libraries developed	-	-	-	-	1	-
			No. of ICT centres developed	-	-	-	-	1	-
			No. of Social halls constructed	-	-	-	1	-	-
			No. of sanitation blocks constructed / upgraded	-	-	-	2	2	2
			No. of digital billboards installed	-	-	5	4	-	-
		No. of auction rings constructed / rehabilitated	-	-	2	-	1	-	
Urban street Lighting and Maintenance	Bungoma Municipality	Street lights installed / maintained	No. of street lights installed / maintained	-	-	200	150	100	50
Management of Fire Outbreaks	Bungoma Municipality	Constructed fire station units	No. of managed fire incidences	-	-	-	-	-	-
			No. of fire station units constructed	-	-	-	-	1	-
			No. of firefighting equipment purchased	-	-	-	-	2	2
PROGRAMME IV: URBAN ENVIRONMENT, HEALTH, CULTURE AND HUMAN SOCIAL SERVICES									

Sub Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2021/22	Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
Waste Management	Bungoma Municipality	Dumpsites constructed / rehabilitated	No. of dumpsites constructed / rehabilitated	-	-	-	1	-	-
		Construction of waste collection chambers	No. of waste collection chambers constructed	-	-	30	20	10	10
		Provision of litter bins	No. of litter bins provided	-	-	100	100	100	100
		Installation of collection bins	No. of collection bins installed	-	-	50	50	50	50
Sanitation Services	Bungoma Municipality	Construction / Rehabilitation of sewer line	Length of sewer line constructed / rehabilitated	-	-	-	10Km	-	10Km
			No. of HHs connected to Sewer-line	-	-	-	3,000	2,000	1,000
			No. of man hole covers installed	-	-	6	5	5	5
		Storm water drainage system constructed	Length of drainage system constructed / rehabilitated	-	-	2Kms	2Kms	2Kms	2Kms
Urban Art, Architecture and Culture	Bungoma Municipality	Arts theatres constructed	No. of arts theatres constructed	-	-	-	1	-	-
		Cultural centres constructed	No. of cultural centres constructed	-	-	-	-	1	-
Urban Greening	Bungoma Municipality	Aesthetic trees planted	No. of aesthetic trees planted	-	-	-	3,000	2,000	1,500
		Green recreational parks developed	No. of green parks developed / rehabilitated	-	-	-	1	-	-

Kimilili Municipality

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
SP 1.1: Human	Kimilili municipality	staff promoted.	Number of staff promoted based on	7	0	7	3	2	0

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
resource development and management			performance						
	Kimilili municipality	staff employed.	Number of staff employed to increase service delivery	9	0	9	12	15	0
	Kimilili municipality	staff subscribed to professional bodies	No. of staff subscribed to professional bodies	5	2	5	2	0	0
Institutional accountability, efficiency and effectiveness in service delivery	Kimilili municipality	plans prepared	Number of plans prepared	6	3	3	0	0	0
		policies formulated	Number of policies formulated	2	1	3	2	2	0
		Feasibility study	No. of feasibility report	1	1	2	0	0	0
		by-laws in place.	Number of by-laws.	2	0	2	2	2	2
		Municipal code of ethics, citizen charter,citizen for a and municipal staff cards in place	Municipal code of ethics, citizen charter,citizen for a and municipal staff cards in place	4	0	0	0	0	0
Research and Development Services	Kimilili municipality	Exchange programmes conducted	Number of exchange programmes conducted	4	1	4	3	0	0
	Kimilili municipality	Research reports	Number of research reports	2	0	2	0	0	0
Administrative services	Kimilili municipality	quarterly performance reports submitted	Number of quarterly performance reports	4	4	4	4	4	4
Capacity Development	Kimilili municipality	trainings conducted	Number of trainings conducted	10	1	10	10	10	10
	Kimilili municipality	workshop held	No workshop held	2	1	3	4	4	4
	Kimilili	Professional trainings	Professional	10	2	10	10	10	10

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
	municipality	attendance	trainings.(ICPAK,KISM,CPS,ECTC)						
	Kimilili municipality	Attendance of staffs and board members.	Induction and sensitization of staffs and board members	2	1	1	0	0	0
Purchase of Computers and laptops	Kimilili municipality	computer purchased	No. of computer purchased	7	0	7	0	0	0
Purchase of Office Furniture, Fittings and General Equipment for municipal offices	Kimilili municipality	Equipped offices	No. of offices equipped	56	0	56	20	20	20
Public participation	Kimilili municipality	public participation for a held	No. of public participation for a	10	0	10	6	6	6
PROGRAMME II: URBAN LAND POLICY AND PLANNING									
Survey of government land quality control of survey activities	Kimilili municipality	Frequency of surveying public land	Frequency of surveying public land	15	0	15	15	15	15
		urban centres surveyed	Number of urban centres surveyed	10	0	20	10	10	10
		Frequency of resolving boundary disputes and court cases	Frequency of resolving boundary disputes and court cases	96	0	96	96	96	96
	Kimilili municipality	Survey equipment purchased	Number of survey equipment purchased	5	0	7	7	7	7
	Kimilili municipality	structures established (Extension of survey office)	Number of unit structures established (Extension of survey office)	2	0	2	0	0	0
	Kimilili	Establishment of map	Establishment of map	1	0	1	0	0	0

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
	municipality	amendment centre	amendment centre						
County survey office	Kimilili municipality	Avail office space for a fully-fledged survey office	Avail office space for a fully-fledged survey office	1	0	1	0	0	0
		GIS Lab established	Number of GIS Lab established	1	0	1	0	0	0
		Geodetic controls in place	Number of wards with Geodetic controls in place	4	0	4	0	0	0
Land Acquisition	Kimilili municipality	land purchased for land banking	Number of acres of land purchased for land banking	6	0	6	3	3	3
PROGRAMME III: URBAN INFRASTRUCTURE DEVELOPMENT AND MANAGEMENT									
	Kimilili municipality	Upgraded roads	Number of roads upgraded	4	1	4	4	2	2
	Kimilili municipality	public sanitation constructed and upgraded	Number of public sanitation constructed and upgraded	4	0	4	2	2	0
	Kimilili municipality	Urban walks constructed	Number of urban walks	8	0	8	6	4	2
	Kimilili municipality	parking bays available	Number of parking bays	4	0	3	2	2	0
	Kimilili municipality	roads marked	Number of roads marked	20	0	15	5	4	0
Street lights installation and maintenance	Kimilili municipality	markets installed with street lights	Number of markets installed with street lights	100	0	100	50	30	30

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
Construction and rehabilitation of Auction rings	Kimilili municipality	Auction rings constructed and rehabilitation of Auction rings	Number of auction rings Number of Construction and rehabilitation of Auction rings	8	0	4	2	2	2
	Kimilili municipality	Dash board installed	Number of dash board installed	4	0	4	0	0	0
	Kimilili municipality	Fire station constructed	Number of fire station	2	0	2	0	0	0

5.1.6 Tourism, Environment, Water and Natural Resources Tourism and Environment

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target(Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
Programme 1: Protection and conservation of the environment									
Waste management and pollution control	Environment	County solid waste management plans developed	Number of waste management plans developed	None	0	1	1	0	1
		Land for landfills procured,	Acres of Land procured for landfills across the county	6	0	0	6	6	6
		Engineered landfills constructed,	No. of engineered landfills constructed	0	0	0	1	1	1
		e Waste strategy formulated and	No. of strategies on e-waste formulated	1	0	0	1	0	0

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target(Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
		implemented							
		Litter bins installed	No. of litter bins installed in public spaces	200	40	40	0	20	20
		Skips and skip loaders procured	No. of skips and skip loaders procured	9	0	0	2	2	2
		Storm water ways/ Drainages and culverts cleaned in major towns	KM of drainages and storm water ways cleaned	40	0	0	25	25	25
		Noise pollution controlled	No. of noise permits issued	1000	100	100	1000	1000	1000
			No. of noise surveillances done	90	0	0	90	90	90
			No. of noise meter procured	9	0	0	9	0	0
		Waste recycling and reuse	No. of waste recycling initiatives done	9	0	0	9	9	9
Environmental conservation protection and management	Environment	Ward level climate change committees established	No. of ward level committees established	0	0	0	45	0	0
		Ward level sensitization on climate change bill and regulation	No. of ward sensitization fora	0	0	0	45	45	45
		Motor vehicle procured	No. of motor vehicle procured	1	0	0	1	1	0
		EMCA	% of SEA/EIA/EA reports	100	90	90	100	100	100

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target(Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
		regulations complied	approved						
Rehabilitation and protection of Mt Elgon catchment	Environment	Mt Elgon water tower rehabilitated and protected	No of Hectares rehabilitated	19768	0	0	2000	2000	2000
		Survey on climate change vulnerability done	No. of survey reports prepared and disseminated	45	0	0	45	0	0
		Monitoring and surveillance of survival rate of trees	% of tree seedlings surviving	75	0	0	75	75	75
Programme 3: Climate Change Coordination and Management									
Climate Change Action Planning	Environment/climate change	Community, Sector Committee and CCU capacity build	No of Trainings/Workshops/Meetings held	45	0	0	45	45	45
		County environment committee initiatives	No of CEC initiatives	4	1	1	4	4	4
		Participatory Ward Climate Change Risk Assessment done	No of ward assessments done	45	0	0	45	45	45
		County Climate	No of Action Plan Documents developed	2	0	0	2	0	0

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target(Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
		Change Action Plan documents developed							
		Approved ward Climate Change Project proposals	No of fundable ward project proposals developed	0	0	0	450	675	900
Programme 4: Tourist product development promotion and marketing									
Outcome: Increase in tourism earnings									
Tourism product identification and development	Tourism	Tourism product identified/ profiled/ mapped and digitized	No of tourist attractions identified and profiled	10	1	1	10	10	10
		Tourist sites land procured	No of tourist land procured	Dependent on profiling and survey			Dependent on profiling and survey	Dependent on profiling and survey	Dependent on profiling and survey
		Bungoma county tourist products and sites documented and digitized	No of digitized initiative	0	0	0	1	1	1
		County tourism diversification and development	No of rural community tourism initiatives supported	10	1	1	1	1	1
		PPP arrangement	No of PPP arrangements	0	0	0	2	2	2

Sub Programme	Delivery unit	Key Outputs	Key indicators performance	Target 2021/22	Actual achievement 2021/22	Target(Baseline 2022/23)	Target 2023/24	Target 2024/25	Target 2025/26
		on Mt Elgon resort done							
		Intercounty/ regional Cross border tourism initiatives	No of initiatives done	0	0	0	4	4	4
County tourism marketing and promotions		County participation in MICE	No of Expo and exhibitions attended	4	0	0	4	4	4
			Signage at tourist sites	0	0	0	No of tourist site developed	No of tourist site developed	No of tourist site developed
		County tourism and hospitality events	Annual 4*4 challenge	1	0	1	1	1	1
			County Miss tourism annual event	1	0	1	1	1	1
			No of hospitality standards and quality surveys	4	1	1	4	4	4
		Tourism, art & cultural festival held	No of tourism, art & cultural festival held	1	0	0	1	1	1
Programme 6: GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES									
Outcome :To increase institutional efficiency and effectiveness									
Institutional and legal framework	Planning	County policies formulated	No of policies formulated	5	1	1	2	2	2
	Planning	County policies operationalized	No of policies operationalized	0	0	0	6	10	12
	Planning	Department	No of department	0	0	0	2	2	2

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target(Baseline 2022/23)	Target 2023/24	Target 2024/25	Target 2025/26
		regulation formulated	regulations formulated						
		Department strategic plan formulated	No of strategic plans formulated	1	0	1	1	0	0
	Planning	County plans formulated	No of action plans formulated	0	0	1	3	2	1
Commemoration of World days	Administration	World days commemorated	No of world days commemorated	5	2	2	5	5	5

Water and Natural Resource

Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target(Baseline 2022/23)	Target 2023/24	Target 2024/25	Target 2025/26
Programme 1: Water and Sanitation Development and Management									
Water supply services	Water Department	Households accessing clean and safe water for domestic use	% of households accessing clean and safe water	50	25.8	10	10	10	10
		Urban water schemes developed	No. of urban water schemes improved	7	0		1	1	1
			No. of water schemes constructed				1	1	0
			Masisi/Webuye water schemes upgraded from electricity to sustainable energy	0	0	0	2	0	0
		Rural water schemes	No. of rural water schemes				1	1	1

Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target(Baseline2022/23	Target 2023/24	Target 2024/25	Target 2025/26
		developed	Constructed						
		Water governance incorporated in management of RWS	No. of rural water schemes in compliance with water governance	0	0	0	20	1	1
			No. of Service Provision Agreements signed between County and WSPs	0	0	0	20	1	1
			No. of Databases created and updated	0	0	0	1	1	1
			No. of Water Service Providers established in all sub counties as per WASREB	0	0	0	1	2	2
		Strategic boreholes drilled	No. of strategic boreholes drilled	45	35	45	45	45	45
		Strategic boreholes equipped with solar powered pumps	No of boreholes equipped with solar powered pumps	45	0	0	45	45	45
		Drilling rig unit managed	% of budget set for maintenance and operation of fleet						

Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target(Baseline2022/23	Target 2023/24	Target 2024/25	Target 2025/26
		Water springs developed and protected	No. of water springs developed and protected	450	90	90	50	50	50
		Water pipeline extensions done	KMs of pipeline extended from existing mains	0	0	20	25	25	25
		Households accessing clean and safe water for domestic use	% of households accessing clean and safe water	50	32	32	50	50	50
		Urban water schemes developed	No. of urban water schemes improved						
Water quality and pollution control	Water Department	Water quality laboratory developed and equipped	No. of water quality laboratories developed	1	0	0	1	0	0
		Establish project management committees/ structures	No. of Project management committees/ structures established	0	0	No of projects completed and operational	No of projects completed and operational	No of projects completed and operational	No of projects completed and operational
Water Resources Development	Water Department	Water harvesting and storage established	No. of Water point roof catchments rehabilitated and developed	0	0	0	No of public institutions surveyed	No of public institutions surveyed	No of public institutions surveyed
		Water pans and dams developed	No of water pans and dams developed	2	0	0	3	0	0
		Water	No of water						

Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target(Baseline2022/23	Target 2023/24	Target 2024/25	Target 2025/26
		bowser procured	bowser procured						
		Water catchment areas rehabilitated	% of water catchment areas rehabilitated	9	0	0	20	20	20
			No. of catchment zones Integrated and managed as per CWMP2021	5	0	0	1	1	1
		Underground water explored	% Increase in hydrogeological surveys done	100	40	40	10	10	10
Water supply development and coverage	Water Department	Water sources developed	% increase in water supply coverage to 100% as per SDG	28	15	15	15	15	15
Sewerage service provision	Water Department	Sewerage infrastructure rehabilitated and constructed	% of population with access to sanitation services	39	15	15	15	15	15
			No. of sewerage infrastructure rehabilitated	2	0	0	1	1	0
			No. of sewerage infrastructure constructed	0	0	0	1	1	1
		Liquid waste Exhauster procured	No. of exhausters procured	1	0	0	1	1	0
		Land	Acres of land	0	0	0	6	6	6

Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target(Baseline2022/23	Target 2023/24	Target 2024/25	Target 2025/26
		procured for sewerage infrastructure	procured for sewerage infrastructure						
Programme 2: Natural resources conservation and management									
Outcome: Enhanced protection and conservation of natural resources									
Forest conservation and management	Natural Resources	Area under forest cover increased	Ha under forest cover	600	0	0	1000	1000	1000
		Area under tree cover increased	Ha under tree cover	0	0	0	2000	2000	2000
		Reclaimed and restored degraded sites	Ha of degraded sites restored				500	500	500
			No of nature-based enterprises initiatives established	9	0	0	9	9	9
		Development partners coordination	No. of development partners arrangements done	5	2	2	2	2	2
		Functional natural resources database established	No. of databases established	0	0	0	1	0	0
			No. of surveys done to map out natural resources	0	0	0	1	0	0
Afforestation and	Natural Resources	Tree seedlings	No. of tree seedlings	1,000,000	600,000	600000	31,000,000	31,000,000	31,000,000

Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target(Baseline2022/23	Target 2023/24	Target 2024/25	Target 2025/26
reforestation		planted and nurtured	planted and nurtured						
		Sensitization fora held on agroforestry	No. of sensitization fora held	45	0	0	45	45	45
		Sensitization fora held to promote alternative sources of energy use	No. of sensitization fora held to promote alternative sources of energy use	45	0	0	45	45	45
		Surveillance activities on natural resources	No. of surveillance initiatives done	45	0	0	45	45	45
		Agroforestry done	No of seedlings planted	1000	0	0	1000	1000	1000

5.1.7 Gender, Culture, Youths and Sports

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2020/21	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26	
Programme 1: Culture and Creative Industries Development and Management										
Outcome: improved heritage , culture knowledge, appreciation and conservation										
Heritage promotion and preservation	Dept of culture	Historical Sites constructed and maintained	No of sites identified and developed	9	0	4	4	8	8	
			1 Multipurpose centres constructed and equipped	No. of Multipurpose Centres constructed	1	0	1	1	1	1
			Fencing of the cultural sites							
			Installation of water	1	1	1	1	1	1	
			Installation of	1	1	1	1	1	1	

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2020/21	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
			electricity						
Promotion of communities culture	Dept of culture	6 community cultural festivals organized and conducted in the County.	No. of events held	6	6	1	7	6	6
		3 cultural exchange programmes organized (regional, local and international)	No. Of cultural exchange program	2	2	1	2	2	2
		Cultural groups mobilised and registered	No. Of groups registered	100	50	100	200	200	200
		Hosting of miss/Mr. culture	No. Of events held	1	1	1	1	1	1
Sports and cultural associations	Dept of culture	Participate in national county, peace and cohesion(KICOSCA & EALASCA	No. Of events held	2	1	1	2	2	2
		Participation in Kenya cultural music festivals	No. Of cultural music festivals held	1	1	1	1	1	1
Intangible cultural Heritage	Dept of culture	Celebration of herbal medicine day	No. Of days commemorated	1	1	1	1	1	1
		Marking of the Language day	No. Of events held	1	1	1	1	1	1
Heroes and Heroine scheme		Heroes and heroine identified and recognised	No. Of heroes and heroine identified and recognised	20	15	10	20	15	15
Programme 2: Gender Equality and Empowerment of Communities									
Outcome: Increased appreciation of gender equality, and freedom from discrimination of vulnerable groups									

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2020/21	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
Gender mainstreaming	Dept of gender	Community Sensitization and dialogue on gender issues	No. Of sensitization meetings held	1	1	2	2	3	3
		County SGBV management committee	No. Of committee meetings held	1	1	3	3	3	3
		GTWG- sub county meetings	No. Of meeting held	1	1	3	3	3	3
		Gender Based Violence Recovery Centre(GBVRC) stakeholders' Training and psycho-social support services	No. Of trainings held and No. Of clients benefitting from psycho-social and counselling services given	1 50	1 50	2 100	3 150	3 200	4 250
		Promotion of gender awareness and volunteer services in the county	No. of gender awareness done No. Of volunteers	1 2	1 2	2 10	3 45	3 45	4 45
		SGBV Research support programs	no. of researches done and reports written	1	1	2	3	3	3
		Establishment of gender and disability focal points	No. Of focal points established	1	1	3	5	7	10
		Anti FGM campaign and alternative rites programs	No. Of campaigns done No. Of alternative initiation rites held	1 0	1 0	1 1	2 1	2 2	2 4
		Celebration of 16 days of activism	No. and the nature of celebrations held	1	1	1	1	1	1
				Kenya National Action Plan(UN	No. Of trained women on peace programmes,	1	1	2	2

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2020/21	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
		Resolution 1325) County women and peace programs	peace caravans held						
		County family protection support programs	No. Of family units benefitted from family protection and support services	0	0	45	90	135	180
		Women-Girl mentorship and leadership capacity building support programs	No. Of women and girls mentored and trained on leadership support programs	0	0	50	100	150	200
		County women affairs Stakeholder mapping and engagement support programs	No. Of stakeholders And no. Of engagements/meetings held	3	3	5	5	7	10
Mark and celebrate gender related national and international days	Dept gender	Join the world in celebration of international women's day	No of events held	1	1	1	1	1	1
		Celebration of UN disability day	No of events held	1	1	1	1	1	1
		Deaf awareness week	No. Of events held	1	1	1	1	1	1
		The day of the Girl-child	No. Of events held	0	0	1	1	1	1
		The widows day	No. Of events held	0	0	1	1	1	1
Capacity building		Community leaders trained on gender based issues	No. Of community leaders trained	100	100	150	200	200	300
		Training women and PWDs on AGPO	No. of training held	1	1	2	2	3	3
Bungoma county empowerment	Dept of Gender	Implementation of women credit	No. Of women schemes implemented	1	0	0	0	0	0

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2020/21	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
funds for women and vulnerable groups		scheme							
		Implementation of PWDs grants and credit schemes	No. Of PWDs grants and scheme implemented	1	0	0	0	0	0
Children exchange program/ empowerment	Social development	Children exchange and empowerment strategy	No. Of children exchange programs held	0	0	2	2	3	3
County street children integration support program	Social development	Street children integration strategy	No. Of street children benefitted from street children integration program	0	0	20	40	60	100
Child-care centres support programme			No. of child care centres supported	0	0	2	4	6	10
County Child-care Services Volunteer programs			No. Of child-care volunteers	0	0	10	20	30	45
County Elder-care and severe disability support programs			No. Of the elderly and severe disability supported	0	0	450	900	1350	2250
Widow-widowers' support initiatives			No. Of widows and widowers supported	0	0	450	900	1350	2250
Programme 3 : Sports Facility development and management									
Outcome: To develop facilities for recreation									
Development of sports facility	Dept of sports	Construction of Masinde Muliro stadium	% of work completed	10%	10%	50%	40%	0	0
		Construction and equipping of High	% of work completed	100%	25%	75%	75%	0	0

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2020/21	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
		altitude training centre							
		Construction of Nalondo stadium	% of work completed	50%	0	50%	50%	0	0
		Construction of Metallic stand at Mbakalo stadium	% of work completed						
		Construction of Tongaren stdaium							
Programme 4: Sports and Talent development and management									
Outcome: To nurture young talents in sports									
Sports promotion and support services	Dept of sports	Support established county sports club	No of county sports club supported	4	4	0	4	4	4
		Holding ward games	No of events held	45	0	45	45	45	45
		Organise and participate in KYISA games	No of events participated	1	1	1	1	1	1
		Establishment of sports and talent academies	No of academies to be established	9	0	0	9	0	0
Programme 5: Youth Empowerment and Development									
Outcome: To enhance social status of the youth									
Youth mentorship and coaching	Dept		No. Of youth mentored	200	200	0	200	200	200
Capacity building			No of youth trained	150	150	50	100	100	100
Entrepreneurship training			No. Of youth equipped with entrepreneurial skills	200	0	200	200	200	200
Youth exchange			No. Of youth	1	0	0	1	1	1

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2020/21	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
program			exchange program undertaken						
		Proposed erection and construction of Maeni youth empowerment centre	% of work completed	100%	100%	100%			
Programme 6:General administration, planning and support services									
Outcome: To enhance the capacity of the department for efficiency and effectiveness of service delivery.									
Staff compensation	Dept of administration	Payment of staff salaries	No of staff remunerated	75	75	59	59	59	59
		Provision for promotion	No of staff promoted	75	0	59	59	59	59
Staff development and management	Dept of administration	Staff training	No. Of staff trained	59	20	59	59	59	59
Utilities for office operations	Dept of administration	Payment of water and electricity bills	No of bills paid	12	12	12	12	12	12
		Purchase of office internet	No of internet bundles purchased	12	12	12	12	12	12
		Payment of courier and postal services	No of bills paid	6	6	6	12	12	12
Policy formulation and legal framework	Dept of administration	Formulation of policies and Bills	No. Of policies and bills formulated	7	0	7	2	2	2
		Legislation reviewed	No. Of legislation reviewed	0	0	2	2		
Administrative service management	Dept of administration	purchase of fortune and double cabin motor vehicle	No of motor vehicles purchased	0	0	0	3	0	0
		Purchase of assorted office equipments	No of assorted office equipments purchased	7	7	0	12	12	12
		Purchase of assorted office stationery	Assorted office stationery purchased	procured	procured	procured	assorted	assorted	assorted
		Purchase computers, printers, and other computer	No of - 311 -omputer procured	4	4	5	10	12	14

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2020/21	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
		accessories							

5.1.8 Finance and Economic Planning

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
Programme 1: General administration, planning and support services									
Outcome: : Improved planning and service delivery									
Staff Development	Human Resource	Staff trained	Number of staffs trained	565	200	600	605	610	615
Office operations	Directorate of Finance	Assorted office bills paid	No. of office bills paid	3	3	3	3	3	3
Programme 2: budget and revenue bills and policy formulation									
Preparation of revenue manual	Directorate of Revenue	Revenue manual document	Revenue manual document prepared	1	1	1	1	1	1
Economic planning policies and legal framework	Economic Planning Directorate	Reviewed sectoral plans and CIDP III	No of sectoral plans and CIDP prepared	1	1	10	10	0	0
		Baselined data obtained	Baseline survey conducted	1	0	1	0	0	0
		Preparation of draft sectoral plans and CIDP III	Draft sectoral plans and CIDP III prepared	0	0	11	11	0	0
Monitoring and Evaluation Policies and legal framework	Directorate of Monitoring and Evaluation	County M & E policy	Policy document	1	1				
Supply chain	Directorate of	Supply chain	Operations	1	1				

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
policies and legal framework	Supply Chain Management	operations manual formulated	manual document						
Audit policies and legal framework	Directorate of Internal Audit	Audit operations manual formulated	Operations manual document	1	1				
Accounting policies and legal framework	Directorate of Accounts	Accounting operations manual formulated	Operations manual document	1	1				
Budget policies and legal framework	Directorate of Budget	Budget operations manual	Operations manual document	1	1				
Programme: County Public Financial Management									
Outcome: Enhanced capacity for service delivery.									
PFMA Capacity Development	Human Resource	Staff trained	No of staff trained on PFMA	500	200	300	300	300	300
Revenue mobilization	Directorate of Revenue	Actual revenue collected	Local revenue performance	500,000,000	395,000,000	500,000,000	525,000,000	551,000,000	578,000,000
Revenue stakeholder meetings	Directorate of Revenue	stakeholder meetings	No. of stakeholder meetings	4	3	4	4	4	4
			Revenue performance review meetings	4	4	4	4	4	4
Treasury accounting services.	Directorate of Accounts	Statutory reports prepared	No of statutory reports prepared	12	12	12	12	12	12
Audit services	Directorate of Internal Audit	Risk assessment reports	No of departments audited	4	2	4	4	4	4

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
		prepared							
Supply chain management services	Directorate of Supply Chain Management	Procurement requests processed	No. of approvals made.						
Budgeting services	Directorate of Budget	Appropriation Bill prepared	No. of gazetted Appropriation Acts.	2	2	2	2	2	2
Economic planning and coordination services	Directorate of Economic Planning								
		Reviewed sectoral plans and CIDP II	No of sectoral plans and CIDP reviewed	1	1	29	0	0	0
		Baselined data obtained	Baseline survey conducted	1	0	1	0	0	0
		Preparation of draft sectoral plans and CIDP III	Draft sectoral plans and CIDP III prepared	0	0	11	11	0	0
		Preparation of ADP	ADP prepared	1	1	1	1	1	1
Fiscal responsibility and accountability	Departmental in charges	Validated reports and documents approved	No. of reports and documents approved	12	12	12	12	12	12
Programme: Monitoring and Evaluation Services									
Outcome: Timely feedback for corrective measures in project implementation cycle									
County Integrated Monitoring and Evaluation	Directorate of Monitoring and Evaluation	County monitoring system commissioned	Periodic reports	12	8	12	12	12	12

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
Systems									
Participatory Appraisal System	M & E	Development initiatives appraised	No of development projects and programmes appraised						
Poverty Monitoring	Directorate of Statistics	Poverty assessment reports produced	No of poverty surveys	1	0	1	0	0	0

**5.1.9 Public Service Management and Administration & Office of the County Secretary
Public Administration Management and Administration**

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
<i>Programme 1: General Administration, Planning and Support Services</i>									
Outcome: Efficient and effective service delivery									
Transport and logistics		Efficient and cost-effective transport framework prepared	No. of buses and lorry procured	-	-	-	-	1	1
			No. of transport and mechanical yard operationalized	-	-	-	-	1	-
Purchase of Computers (Laptop and desktop)		Computers	No. of computer purchased	0	0	5	8	9	10
Purchase of Office Furniture, Fittings and General Equipment for ward administration offices and sub county administration		Equipping offices	No. of offices equipped	4	4	5	5	6	8

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
offices									
Purchase Motor vehicles		Motor vehicles	No. of M/V purchased	-	-	-	-	1	1
Purchase of Uniforms for 45 ward administrators and 9 sub county administrations		Uniforms for ward admin and sub county admin	No. of uniforms purchased	-	-	-	54	-	54
Purchase of uniforms for enforcement officers		Uniforms for enforcement officers	No. of uniforms purchased	336	336	390	390	-	390
Purchase of shirts for office staff		Shirts for office staff	No. of shirts procured	70	70	-	30	84	84
Staff trainings		Staff training	No. of staff trained	450	394	400	450	450	450
Hire Contracted Guards and Cleaning Services		Award tender for guards and cleaning services	No. of offices guarded and cleaned	All county offices	All sub county HQ and County HQ offices	All sub county HQ and County HQ offices	All county offices	All county offices	All county offices
<i>Programme 1: Public Participation, Civic Education and outreach services</i>									
Outcome: Informed Public									
Public participation		Public participation exercise held	No. of public participation fora	9	9	9	45	45	45
Civic education		Civic education exercise held	No. of civic education fora	45	45	9	45	45	45
Commemoration of National holidays		National holidays events held	No. of National holidays events held	3	3	3	3	3	3
<i>Programme 3: Service delivery and organizational transformation</i>									
Outcome: Effective service delivery									
Institutional development		Effective service delivery	Plots procured forward offices	-	-	-	20	13	-
			Plots procured for sub county admin offices	-	-	-	-	4	-
			No. of ward admin	-	-	-	5	5	5

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
			offices constructed						
			No. of sub county admin offices constructed	-	-	-	-	2	2
			Huduma/information centres	-	-	-	-	2	2
			Governor's and deputy governor's official residence	-	-	-	-	2	-

Office of the County Secretary

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
<i>Programme 1: General Administration, Planning and Support Services</i>									
Outcome: Efficient and effective service delivery									
Payroll cleaning	Human resource directorate	Payroll cleaning	No. of exercise conducted	2	2	4	4	4	4
Staff and workplace surveys		Surveys	No. of surveys conducted	1	-	1	2	2	2
Staff trainings		Staff members trained	No. of staff trained	24	19	40	45	45	45
		Preretirement trainings conducted	No. of trainings conducted	2	-	4	4	4	4
Human resource policies		Human resource policies formulated	No. of policies formulated	2	0	5	6	6	6
Performance management		Performance contract appraisal and	No. of staff	All county employees	All county employees	All county employees	All county employees	All county employees	All county employees

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
					ee				
Establishment of biometric system		Biometric system	No.	-	-	-	1	-	-
Guidance and counselling unit establishment		Guiding and counselling unit	No.	-	-	-	1	-	-
Programme 2: Public sector information and communication technology management									
ICT management	ICT	Networking and LAN installation at Webuye East Town Hall	LAN installed	100%	100%	-	-	-	-
		Networking and LAN installation at Kimilili Sub County Town Hall	LAN installed	100%	100%	-	-	-	-
		Upgrading of the server and server room	Server room upgraded	100%	100%	-	-	-	-
		Records Management System	Operational records management system	100%	100%	-	-	-	-
		ICT hub	No. of ICT hub established	1	-	-	-	1	-
		1 data centre	Operational data centre	-	-	-	-	1	-
		Local Area Network installed in HQ offices	% of offices with LAN	15%	25%	40%	80%	100%	-
		Percentage of offices installed	% of offices installed with	-	-	80%	100%	-	-

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
		with CCTV in county HQ	CCTV						
		Networking and LAN installation at Tongaren sub county	LAN installed	-	-	100%	-	-	-
		Networking and LAN installation at Sirisia sub county	LAN installed	-	-	100%	-	-	-
		Networking and LAN installation at Bumula sub county	LAN installed	-	-	100%	-	-	-
		Networking and LAN installation at Mt. Elgon sub county	LAN installed	-	-	100%	-	-	-
		Upgrade of the records management system	Records management system upgraded	-	-	100%	-	-	-
		Upgrading of the server and server room	Server room upgraded	-	-	100%	-	-	-
		M&E visual dashboard installed in towns	No. of M&E visual dashboard installed in towns	1	1	-	3	-	-
		Data centre and information centre	No. of data centre constructed	-	-	-	1	-	-
		WiFi installed at HQ offices	% of office with WiFi coverage	-	-	80%	100%	-	-
		Local Area Network installed in HQ offices	% of office with LAN coverage	-	-	80%	100%	--	
		County offices with internet installation	Percentage of internet	-	-	60%	80%	100%	-

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
			connection in County offices						
		CCTV installed in County offices	Percentage of offices installed with CCTV	-	-	60%	80%	100%	-
		e-citizen services	Operational e-citizen platform	-	-	1	-	-	-
		e-County government services	Operational e-government platform	-	-	1	-	-	-
		Operationalization of ICT policy	ICT policy operationalized	-	-	1	-	-	-
		Operationalization of communication policy	Communication policy operationalized	-	-	1	-	-	-
		Development of records management policy	Records management policy developed	-	-	1	-	-	-

5.1.10 Governor's Office

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
<i>Programme 1: General Administration, Planning and Support Services</i>									
Feasibility Studies/ advisory services		Feasibility Studies/ advisory services conducted	No. of feasibility Studies/ advisory services	4	0	1	4	4	4
County budget and economic forum		CBEF fora held	No. of CBEF fora held	4	4	4	4	4	4
Public consultative meetings		Public consultative fora held	No. of Public consultative fora held	24	24	24	24	24	24
<i>Programme 2: County Executive Committee Affairs</i>									
Leadership and Coordination of County Departments and Agencies		Cabinet meetings	No. of cabinet meetings	24	24	24	24	24	24
<i>Programme 3: County Strategic and Service Delivery</i>									
Staff Management Services.		Staff trained	No. of staff trained	147	26	10	67	67	67
Events Management and Protocol Services.	Protocol directorate	Official functions facilitated	No. of official functions facilitated	All county official events	All county official events	All county official events	All county official events	All county official events	All county official events
Communication	Communication directorate	Comprehensive media coverage of the county events	% of coverage	100%	100%	100%	100%	100%	100%
Integrity and Ethics Management		Ethical standards adhered to	No. of training on ethics and integrity	-	-	1	4	4	4
			No. of sensitization fora with departments	-	-	-	10	10	10
			Operational county anti-corruption unit	-	-	-	1	-	-
Conflict Management and		Peaceful county environment	Operational county Conflict	-	-	1	1	-	-

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
Peace Building			Management and Peace Building unit						
			No. of peace initiatives in volatile regions/communities	2	1	1	4	4	4
Intergovernmental relations		Enhanced intergovernmental relations	No. of intergovernmental meetings	-	-	1	1	1	1
			No. of Inter-sectoral forums	-	-	1	1	1	1

5.1.11 County Public Service Board

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
Programme 1: Outcome:									
1.1 Administration	County Headquarters Administration services	Motivated staff	Percentage satisfaction level	70%	65%	75%	80%	85%	90%
		Satisfied customers	Percentage satisfaction level	72%	70%	73%	75%	78%	80%
		Timely and accurate information disseminated	No. of days taken to communicate board decision to public, county Assembly, H.E Governor,	42 days	40 days	40 days	38 days	36 days	34 days

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
			County secretary, county departments and other stakeholders						
	Staff Management and Audit	Completed Ministerial/ Sector, Department Compliance audit	% Level of compliance	65%	60%	70%	73%	75%	77%
	Establishment and Management Consultancy Services	Harmonized public service functions	Percentage of duplicated functions eliminate	73%	70%	75%	78%	80%	82%
1.2 Human Resource Management and Development	Human Resource Management	New appointments and Promotions effected	No. of months taken	3.2 months	3.4 months	3.0 months	2.8 months	2.6 months	2.4 months
		No. of officers appointed/promoted	No. of officers appointed/promoted	As per requests/recommendations from CHRMAC	As per requests/recommendations from CHRMAC	As per requests/recommendations from CHRMAC	As per requests/recommendations from CHRMAC	As per requests/recommendations from CHRMAC	As per requests/recommendations from CHRMAC
		Appointments confirmed	No. of months taken	3.2 months	3.4 months	3.2 months	3.0 months	2.8 months	2.6 months
			No. of officers	As per requests/recom	As per requests/recom	As per requests/recom	As per requests/recom	As per requests/recom	As per requests/recom

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
			confirmed	mendations from CHRMAC	mendations from CHRMAC	mendations from CHRMAC	mendations from CHRMAC	mendations from CHRMAC	mendations from CHRMAC
		Equity and fairness achieved in distribution of employment opportunities	Ratio of gender distribution.	3:7	3:7	3:7	3:7	3:7	3:7
			%No. of persons with disabilities	5%	5%	5%	5%	5%	5%
			%No. of minority and marginalised groups	5%	5%	5%	5%	5%	5%
		Adjudicated discipline cases	No. of discipline cases disposed	As per no. of cases submitted	As per no. of cases submitted	As per no. of cases submitted	As per no. of cases submitted	As per no. of cases submitted	As per no. of cases submitted
			No. of days taken to dispose discipline cases	30 days	30 days	27 days	24 days	21 days	21 days
	Human Resource Development	Improved Human resource capacity	No. of public officers trained	20	20	25	30	35	40
				No. of training recommendations approved	As per the CHRMAC recommendations	As per the CHRMAC recommendations	As per the CHRMAC recommendations	As per the CHRMAC recommendations	As per the CHRMAC recommendations

Sub Programme	Delivery unit	Key Outputs	Key performance indicators	Target 2021/22	Actual achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26	
1.3 Governors and National Values	Quality assurance	Quality assurance Compliance audit finalized	% Level of compliance	100%	100%	100%	100%	100%	100%	
	Ethics, Governance and National values	Ethics and governance values complied with	% Level of compliance	100%	100%	100%	100%	100%	100%	
		Ethical and integrity standards adhered to	No. of HR officers and other public servants sensitized		100	100	150	200	250	300
			% Submission of wealth declaration forms		100%	100%	100%	100%	100%	100%

5.1.12 County Assembly

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
Programme 1: Legislation									
SPI. Legislation services	House sittings	Debate and enact bills	Debate and enact bills	15	5	15	15	15	15
		Debate and enact 7 regulations	No. of County Assembly service regulations enacted	7	1	1	7	7	7
		Debate and	No. of Motions	81	108	81	81	81	81

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2021/22	Actual Achievement 2021/22	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
		conclude motions 81 motions	concluded						
SP1. Administrative services	Office of the County Assembly Speaker	Staff Development	No. of staff trained	137	61MCAS, all committees, assembly speaker	100	137	137	137
		Office operations	Percentage level of satisfied customers	100%	80%	100%	100%	100%	100%
Programme 3: Oversight									
Programme outcome: Good governance									
Oversight services	Assembly committees	Committee reports executed	No. of committee reports executed	70	97	80	80	80	80
		Committee Establishment	No. of committees established	3	1	5	5	5	5
		Response Statements raised	No. of response statements raised	60	16	60	60	60	60
Programme 4: Representation									
Programme outcome: Enhanced public representation and participation in county governance									
Representation services	Members Of County Assembly	Actualization of petitions delivered	No. of petitions actualized	45	6	45	45	45	45
		Operationalized ward offices	No. of wards operationalized	45	45				
		Hold public forums	No. of public forums held	1	0	4	4	4	4
... etc.									

Annex 6: Summary of Public Participation Highlights

BUNGOMA COUNTY MTEF 2023/24-2025/26 and CFSP 2023 PUBLIC PARTICIPATION - FEBRUARY 2023

The county has established elaborate structures to facilitate public participation via the County Public Participation Act, 2016. These structures are all inclusive and coordinated the entire process of pre- and post-stakeholder engagement.

1.1.1. Stakeholder mapping/selection process

Stakeholders essentially are individuals or groups of people that would be directly affected by a proposed policy, law or development plan. Hence the county government set up a stakeholders' register based on the various sectors in the county. The register was used as a reference point to invite stakeholders relevant to the public participation exercise.

1.1.2 Objectives of the exercise

1. To collect views and opinion on the Medium Term Expenditure Framework (MTEF) for FY 2024/25 to 2026/27.
2. To collect views and opinion on the County Fiscal Strategy Paper (CFSP), 2024
3. To establish non-performing projects
4. To identify new project proposals across sectors as prioritized by the public

1.2. Methodology

This public participation was conducted at the Ward level with participants sourced from each Village Unit level, based on the units created under the County Decentralized Units Act, 2014. A total of 2360 participants were invited from the 236 village units with focus on:-

- i. Youth reps
- ii. Disability Reps
- iii. Women Reps
- iv. Faith Based Organizations
- v. Community Based Organizations
- vi. National Government Reps
- vii. Civil Society Networks
- viii. Private Sector Reps
- ix. Professional body reps

The participants were grouped into eight groups as per the MTEF Sectors for focused group discussions as follows:-

- i. Water, Environment, Tourism and Natural Resources and Climate Change
- ii. Roads, Infrastructure and Public Works, Education and vocational Training
- iii. Health and Sanitation
- iv. Trade, Energy and Industrialization
- v. Agriculture, Livestock, Fisheries, Irrigation and Cooperatives

- vi. Gender, Culture, Youth and Sports
- vii. Lands, Urban, Physical Planning and Housing
- viii. Public Administration

1.3. Data Collection Method

Sector questionnaires were administered to each group with a focus on performance of existing projects and proposals for new projects in line with the priority programs in the County Integrated Development Plan, 2023-2027. Participants were expected to give their views at output level on each sub program as documented in the planning document. Vocal groups were also allowed to submit written memoranda for consideration.

1.4. Findings and Data Analysis

Data obtained was keyed into excel and analysis was done with respect to specific departments, programs, sub counties and wards.

1.4.1. Distribution of participants

A participants report was generated alongside key proposals for consideration in the development plan 2024/2025. From the data, a total of 2,473 of which 812 (33%) were female while 1,659 (67%) were male. The table below represents attendance by sub Counties.

SUB COUNTY	FEMALE	MALE	OTHER	TOTAL
BUMULA	126	195		323
KABUCHAI	65	133		198
KANDUYI	157	349		506
KIMILILI	70	135		205
MT. ELGON	120	274		394
SIRISIA	34	122		156
TONGAREN	101	189		290
WEBUYE EAST	51	100		151
WEBUYE WEST	88	162		250
Grand Total	812	1659		2473

1.4.2. Performance of existing projects

The questionnaires sought to find out from the participants if there were any expectations gap from existing projects and proposals for interventions to bridge the gaps and set the project to full utilization. Findings from the participants are documented in chapter two of this report. Participants noted a number of non performing projects with much attention drawn to:-

- a. Dormant dams and cattle dips, dormant and incomplete value chain support infrastructure
- b. Abandoned, incomplete and unprotected water projects
- c. Revival of trade loans and vandalized/ collapsed street and flat lights
- d. Idle public land risking encroachment and grabbing
- e. Un commissioned and incomplete blocks in health facilities
- f. Under utilized VTCs and incomplete structures in ECDEs and VTCs
- g. Dormant social support schemes and slow implementation of sporting stadias
- h. Sub standard and stalled road development projects

1.4.3. Proposals for new projects.

The questionnaire also sought to collect views from participants on key priority projects to be considered in the planning period 2024/2025 in line with priority programs in the County Integrated Development Plan, 2023-2027. Details of findings are documented in chapter three of this report. Key projects per sector are documented in the table below:-

#	SECTOR	KEY ISSUES
1	Agriculture Livestock Fisheries and Co-operatives	Employment of more extension officers Subsidize farm inputs and certified seeds Introduce agriculture specialization courses and demonstration centres in VTCs Post harvest management trainings, facilities and value addition infrastructure Soil testing services and laboratories Community sensitization capacity building and exchange programs Vaccination Cattle dips
2	Education and Vocation Training	Construction of pit latrines for existing ECDE centres Equipping of ECDE centres with furniture

#	SECTOR	KEY ISSUES
		<ul style="list-style-type: none"> Construction of New ECDE classrooms in schools that lack ECDE centres Construction of New ECDE classrooms in schools that lack ECDE centres Completion of Stalled ECDE centres Introduction of school feeding programs for ECDE pupils Provision of teaching and learning aids for ECDE centres and VTCs Employment of instructors for VTCs Construction of workshops and Administration blocks in VTCs
3	Finance and Economic Planing	<ul style="list-style-type: none"> Gazette more markets and increase catchment area networks Create awareness to bussness people Automation of collection processes
4	Gender Culture Youth and Sports	<ul style="list-style-type: none"> Organize for cultural exhibition days for every ward/Sub county across the county Construction of cultural centres across the county Protection and preservation of cultural and historical sites Women Empowerment Fund Construction of rehabilitation centres for drugs and alcohol abusers Construction of GBV centres per ward Construction of stadiums Completion and equipping of High Altitude centre Establishment of talent centres Organize ward based sports tournament
5	Health and Sanitation	<ul style="list-style-type: none"> Upgrading of facilities and staffing Staff housing units and maternity wards Establishment of new facilities Upscale laboratory services Inadequate CHVs Enhance refferall services and expand NHIF coverage Adolescent healthcare Sanitation and waste disposal infrastructure in public places
6	Lands Housing Urban and Physical Planning	<ul style="list-style-type: none"> Purchase of land for expansion of VTCs, health centres etc. Purchase of land for community development projects like ECDE, VTCs, Health Centres, Ward

#	SECTOR	KEY ISSUES
		<p>offices etc.</p> <p>Coordinate with national government to speed up the process of title deed acquisition and subsidize the charges of acquisition</p> <p>Upgrading of existing markets</p>
7	Public Service Management and Administration	<p>Village councils</p> <p>Enhance civic education and public barazas through policies</p> <p>Construction of administration offices (MCA & Ward Admins)</p> <p>Information sharing and publications</p> <p>Bunge mashinani</p>
8	Roads Infrastructure and Public Works	<p>Construction of bridges</p> <p>Opening up of impassible roads</p> <p>Maintenance/Repair of existing roads</p> <p>Culvert installation on roads with poor drainage systems</p> <p>Construction of fire stations and fire fighting equipment in wards</p> <p>Introduction of road signs on roads especially tarmacked roads within town centres</p>
9	Trade Energy and Industrialization	<p>Installation of high flood masts</p> <p>Powering market centres</p> <p>Establishment of cottage industries</p> <p>Weights and measures inspections</p> <p>Boda boda and market shades</p> <p>Trade loans and trainings</p> <p>Market stalls, tier 1 markets and trailer parking</p>
10	Environment Water Tourism and Natural Resources	<p>Provide free indigenous seedlings and fence the river banks to prevent encroachment</p> <p>Plant trees in schools and other public facilities to increase forest cover</p> <p>Protection of water towers and banks</p> <p>Identify designated dumping sites for waste disposal</p> <p>Provision of litter bins across markets</p> <p>Introduce modern sewer systems</p> <p>Construction of public toilets in market centres</p> <p>Build culverts to address storm water drains</p> <p>Installation of water quality laboratories</p>

#	SECTOR	KEY ISSUES
		Install storage tanks and roof catchments in public institution Drilling of boreholes in markets and institutions Establishment and protection of cultural centres to promote tourism Promote cultural tourism