COUNTY ASSEMBLY OF BOMET

THIRD ASSEMBLY: THIRD SESSION

COMMITTEE ON BUDGET AND APPROPRIATION

REPORT

ON THE PROGRAMME-BASED MTEF BUDGET ESTIMATES FOR THE YEAR ENDING 30TH JUNE 2025 FOR THE COUNTY EXECUTIVE AND THE COUNTY ASSEMBLY

Approved for tabling

27/06/2024.

27/06/24

Tabled on 27/06/2024 at 2:30 pm

BOMET COUNTY ASSEMBLY
SPEAKER
27 JUN 2024
Sign........
P.O BOX 590, 20400, BOMET

JUNE, 2024

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1.1 PREFACE

1.2 BACKGROUND

Mr. Speaker Sir,

On behalf of the Members of the Budget and Appropriation Committee and as required under standing order No. 199, I take this opportunity to present to the House, the Committee's report on the Medium-Term Expenditure Framework for FY 2024/2025-2026/27 and Annual Budget for the year ending **30th June, 2025** submitted to this County Assembly by the County Executive Committee Member for Finance on 30th April 2024 and tabled at the assembly on 15th May 2024.

Mr. Speaker Sir,

The constitution and the PFM Act placed significant responsibilities on the County Assembly over the management of public resources particularly with regard to resource mobilization, allocation, monitoring and control.

Mr. Speaker sir,

The Committee on Budget and Appropriation as currently constituted comprises of the following Honorable members:

S/NO	Member	Designation
1.	Hon. Eric Kirui	Chairperson
2.	Hon. Robert Langat	V. Chair
3.	Hon. Roseline Cheptoo	Member
4.	Hon. Peter Langat	Member
5.	Hon. Paul Kirui	Member
6.	Hon. Benard Rotich	Member
7.	Hon. Stephen Changmorik	Member
8.	Hon. Benard Langat	Member
9.	Hon. Ernest Rotich	Member
10.	Hon. Josphat Kipkirui	Member

11.	Hon. Peter Mutai	Member
12.	Hon. Kiprotich Wesley	Member
13.	Hon. Kibet Ngetich	Member

1.3 MANDATE OF THE COMMITTEE

The standing order No. 199 establishes the Budget and Appropriation Committee with specific mandate to:

a) ***Investigate, inquire into and report on all matters related to coordination, control and monitoring of the County Budget.***
b) ***Discuss and review the estimates and make recommendations to the County Assembly.***
c) ***Examine the County Fiscal Strategy Paper presented to the County Assembly;***
d) ***Examine Bills related to the County budget, including Appropriations Bills; and***
e) ***Evaluate tax estimates, economic and budgetary policies and programmes with direct budget outlays.***

Mr. Speaker Sir,

The provisions of Section 129 (1), (2), (3) of the PFM Act 2012, requires the County Executive Committee Member for Finance to submit the County Government Budget Estimates (excluding budget estimates for the assembly) to the County Assembly by the 30th April each year. Section 129 (3) of the Act provides that Each County Assembly Clerk shall prepare and submit to the County Assembly the budget estimates for the County Assembly and a copy submitted to the executive member for finance for his comments.

The Act under Section 131 further states that, the County Assembly shall consider the budget estimates with a view to approving them, with or without amendments in time for the relevant appropriation law required to implement the budget to be passed by 30th June in each year.

Mr. Speaker sir,

Standing Order 218(5) of the Standing Orders states that,

***"**The Budget and Appropriations Committee shall discuss and review the Estimates and make recommendations to the County Assembly, taking into account the recommendations of the Sectoral Committees, the views of the County Executive Member for Finance and the public."*

1.4 EXAMINATION OF THE BOMET COUNTY BUDGET ESTIMATE

Mr. Speaker Sir,

In line with the provisions of the Constitution and the PFM Act, the budget estimates for the two arms of County Government, namely The County Executive and The County Assembly were submitted to the County Assembly on 30th April 2024.

Mr. Speaker sir,

In reviewing the County Budget Estimates, the committee conducted a comprehensive consultative process which involved a public hearing conducted at the County Assembly Grounds on 4th June 2024.

Mr. Speaker sir,

The views from all the stakeholders greatly assisted my committee to make an informed decision on the budget estimates.

1.5 ACKNOWLEDGEMENT

Mr. Speaker Sir,

I wish to thank my members of the committee on Budget and Appropriation for their invaluable and unwavering commitment on the budget process up to the end. This is a culmination of a journey which began in September 2023. Budget process, **Mr. Speaker**

Sir, is an arduous and time consuming task which requires one to sacrifice valuable personal time for it to be accomplished within the given deadlines and strict timelines.

Mr. Speaker Sir, please also me to thank the chairpersons of all Sectoral committees for spearheading the in-depth scrutiny of their respective and line department Budgets.

Lastly, the committee wishes to extend its gratitude to the County Assembly Budget Office and the entire team of secretariat drawn from various departments for their technical and administrative support throughout the process.

1.6 Affirmations and approval

Mr. Speaker Sir,
It is therefore , my pleasant duty and privilege on behalf of the committee on Budget and Appropriation to table this report and recommend it to the house for Adoption .
Signed...

THE HON. ERIC KIRUI, MCA
CHAIRPERSON , BUDGET AND APPROPRIATION COMMITTEE

Date......27 June 2024...

We, Honourable members of the Budget and Appropriation Committee, do hereby affix our signatures to this report to affirm our approval, confirm its accuracy, validity and authenticity:-

NO	Member	Designation	Signature
1.	Hon. Erick Kirui	Chairperson	
2.	Hon. Robert Langat	V. Chair	
3.	Hon. Roseline Cheptoo	Member	
4.	Hon. Peter Langat	Member	
5.	Hon. Paul Kirui	Member	
6.	Hon. Benard Rotich	Member	
7.	Hon. Stephen Changmorik	Member	
8.	Hon. Benard Langat	Member	
9.	Hon. Ernest Rotich	Member	
10.	Hon. Josphat Kipkirui	Member	
11.	Hon. Peter Mutai	Member	
12.	Hon. Kiprotich Wesley	Member	
13.	Hon. Kibet Ngetich	Member	

2.0 ANALYSIS OF THE BUDGET

These PBB Estimates are prepared in accordance with section 129(1) of the PFM Act, 2012, which states that the County Executive Member for Finance, shall submit to the County Executive Committee for its approval: -

- The budget estimates and other documents supporting the budget of the government, excluding the county assembly; and
- The draft bills at county level required to implement the county government budget, in sufficient time to meet the deadlines prescribed by this section.

Section 129 (2) further states that, following approval by the County Executive Committee, the County Executive Committee Member for Finance shall submit to the County Assembly the budget estimates, supporting documents and any other Bills required to implement the budget, except the Finance Bill, by **30th April** in that year.

Section (3) of the act also provides that; "Each county assembly clerk shall prepare and submit to the county assembly the budget estimates for the county assembly and a copy shall be submitted to the County Executive Committee member for finance.

Section (4) provides that; that the County Executive Committee member for finance shall prepare and present his or her comments on the budget estimates presented by the county assembly clerk.

The law (Section 130) further provides that Budget Estimates should include;

(i) a list of all county government entities that are to receive funds appropriated from the budget of the county government;

(ii) estimates of revenue projected from the Equalization Fund over the medium term;

(iii) all revenue allocations from the national government over the medium term, including conditional and unconditional grants;

(iv) all other estimated revenue by broad economic classification;

(v) all estimated expenditure, by Vote, and by programme, clearly identifying both recurrent and development expenditures;

(vi) information regarding loans made to the county government, including an estimate of principal, interest and other charges to be paid by that county government in the financial year in respect of those loans;

1. LEGAL COMPLIANCE OF THE DOCUMENT

The following is an assessment of the extent to which the document complies with the provisions of the law;

SECTION/REQUIREMENT	% Level of Compliance	Comment
Timely submission. On or before 30th April. **Section 129 (2) (a)**	3 out of 3	The Estimates was submitted on 30th April. It complied with the provisions of the law.
Publication and publicization. **Section 129(6)**	2.5 out of 3	The document has been published and uploaded in the County Website for ease of accessibility to the general public. However, there are missing accompanying documents such as Revenue collection reports, Cabinet approval minutes etc.
All revenue allocations from the National government over the medium term, including equalization fund, conditional and unconditional grants; **Section 130 (1)(b)**	3 out of 5	The County Treasury has outlined Revenue from Equalization fund, conditional grants and loans from National government and development partners. However,

		supportive agreements have not been attached for further reference.
All estimated expenditure, by Vote, and by programme, clearly identifying both recurrent and development expenditures; **Section 130 (1)(b)**	5 out of 5	Information provided.
Own Source Revenue target	1 out of 5	A target of **KES. 789 million** is way too ambitious. The highest ever recorded in the past 11 years is **KES. 242 million** casting doubts on the realization of the projections.
The principle of public participation and other stakeholders is a requirement in the constitution and publication **Section 125 (2)**	4 out 5	The highlights from members of the public have been annexed. However there is no clear trace as to whether their inputs have been considered in the Budget Estimates.
	18 out of 26 **69.2%**	

The document has scored 69.2% points which is a significant improvement from the previous score of 51%. The department still have room for improvement in own source revenue projections and provision of supporting documents on loans and grants from National Government and development Partners.

The CECMF should provide all agreements and other supporting documents pertaining to Loans, Grants and conditional Allocations and to provide the status of own source revenues for FY 2023/2024.

2. KEY SALIENT ISSUES

The following are some of the key salient issues identified;

I. CECMF Memorandum on the compliance to the Resolution of the County Assembly adopted in the CFSP for FY 2024/2025
II. Over estimation of Own Source revenue target
III. Deviation from ceilings adopted in the County Fiscal Strategy Paper.
IV. Variances in balances b/f, conditional allocations, grants and loans from development partners
V. Non-adherence to Fiscal Responsibility Principles
VI. Budget Deficit

2.2.1 CECMF MEMORANDUM ON THE COMPLIANCE TO THE RESOLUTION OF THE COUNTY ASSEMBLY ADOPTED IN THE CFSP FOR FY 2024/2025

Section 131 of the PFM Act 2012 requires the County Assembly to consider the County Budget Estimates and approve them with or without amendments. However, this prerogative by the application of PFM regulation 37 (1), limits the adjustments on any vote ceilings to a maximum of 1%.

The CECMF, however, submitted alongside the Estimates an explanatory memorandum on the resolutions adopted by the County Assembly on the CFSP 2024. The memorandum anchored itself on the County Assembly recommendation number 4 which required the CECMF to ensure that the County Medium Term Fiscal Strategy Paper 2024/2025 to adhere to the fiscal responsibility principles particularly section 107(2)(b) of the PFM Act, 2012 and PFM regulation 25(1)(g) that requires a minimum of thirty percent of the County government's budget to be allocated for development expenditure.

The CECMF submitted budget estimates with the following adjustments;

a. Projected balances carried forward of **KES 412,815,423**
b. Projected own source revenue of **KES 789,229,244**
c. Conditional grants from National Government for Community Health Promoters of **KES 57,815,423**

d. Conditional grants from National Government for Libraries of **KES 950,259**
e. Conditional allocations to County Governments from Loans and Grants from Development Partners of **KES 929,842,941**

2.2.3 OVER ESTIMATION OF OWN SOURCE REVENUE TARGET

The county Assembly reduced the proposed own source revenue target from **KES 789 million** and approved **KES 609 million** in CFSP 2024/2025. The submitted estimates however seek to reinstate the original County treasury's projections of **KEs 789 million**. Such a huge target is way too ambitious. OSR actuals for FY 2022/2023 was **Ksh. 242 Million** an improvement from the previous FY but far cry from the new target.

The import of this is that in the likely event that this projection is not attained, it will create a huge repercussion in service delivery.

2.2.4 DEVIATION FROM CFSP CEILINGS

There is need to establish legal interpretation of the County Assembly's recommendation number 3 and 4 to determine whether the CECMF had express leeway to come up with new ceilings while making necessary readjustments to comply with the thirty percent allocation for development expenditure.

For information purposes, however, budget office has come up with the following tabulated analysis indicating the proposed ceilings in the submitted CFSP, the approved ceilings as per recommendation number 3 and the deviations being sought by the CECMF in the newly proposed allocations in the submitted budget estimates;

SECTOR	PROPOSED CEILINGS IN THE DRAFT CFSP FY2023/2024	APPROVED CFSP CEILLINGS FOR FY 2024/2025 (C) As per	PROPOSED EXPENDITURE IN SUBMITTED BE (D) FY 2024/2025 SUBJECT TO	DEVIATIONS (D-C)	% OF THE DEVIATION	REMARKS

		Recommendation No. 3	RECOMMENDATION N0. 4			
COUNTY EXECUTIVES	**128,430,072**	**115,930,072**	**128,430,072**	**12,500,000**	10%	
Personal emoluments	-	-	-	-	-	
Operation & maintenance	128,430,072	115,930,072	128,430,072	12,500,000	10%	
OFFICE OF THE DEPUTY GOVERNOR	**23,000,000**	**19,000,000**	**23,000,000**	**4,000,000**	17%	
Personal emoluments	-	-	-			
operation and maintenance	23,000,000	19,000,000	23,000,000	4,000,000	17%	
OFFICE OF THE COUNTY ATTORNEY	**18,000,000**	**17,500,000**	**18,000,000**	**500,000**	3%	
Personal emoluments		-	-			
Operation & maintenance	18,000,000	17,500,000	18,000,000	500,000	3%	
PSB	**40,323,982**	**21,623,982**	**35,323,982**	13,700,000	39%	Most of the reductions reinstated
Operation & maintenance	40,323,982	21,623,982	35,323,982	13,700,000	39%	
Development	-	-				
ADMINISTRATION	**135,693,432**	**114,423,432**	**180,693,432**	**66,270,000**	37%	

Operation & maintenance	85,693,432	84,423,432	130,693,432	46,270,000	35%	
Development	50,000,000	30,000,000	50,000,000	20,000,000	40%	Initial development estimates reinstated
PUBLIC SERVICE	**2,286,804,795**	**2,172,704,795**	**2,235,804,795**	**63,100,000**	3%	
Personal emoluments	2,056,600,000	2,056,600,000	2,005,600,000	-51,000,000	-3%	
Operation & maintenance	230,204,795	116,104,795	230,204,795	114,100,000	50%	
Development	-			0		
DEVOLUTION AND SPECIAL PROGRAMS	**81,342,859**	**42,142,859**	**81,342,859**	**39,200,000**	48%	
Operation & maintenance	46,342,859	42,142,859	46,342,859	4,200,000	9%	
Development	35,000,000	-	35,000,000			
ICT	**57,869,433**	**31,269,433**	**57,869,433**	**26,600,000**	46%	
Personnel emoluments	500,000	500,000	500,000	0	0%	
Operation & maintenance	34,369,433	17,769,433	34,369,433	16,600,000	48%	
Development	23,000,000	13,000,000	23,000,000	10,000,000	43%	
FINANCE	**154,000,000**	**139,700,000**	**204,000,000**	**64,300,000**	32%	
Operation & maintenance	154,000,000	139,700,000	144,500,000	4,800,000	3%	
Development	-		59,500,000	59,500,000	100%	Pending bills 50 M & Revenue automation 7 M

ECONOMIC PLANNING	**60,548,573**	**26,200,000**	**287,548,573**	**261,348,573**	91%	
Operation & maintenance	60,548,573	26,200,000	67,548,573	41,348,573	61%	
Development	-		220,000,000	220,000,000	100%	Flagship projects
LANDS,HOUSING AND URBAN PLANNING	**335,839,492**	**299,439,492**	**335,839,492**	**36,400,000**	11%	
Personal emoluments	40,000,000	40,000,000	40,000,000	0	0%	
Operation & maintenance	183,219,492	166,819,492	183,219,492	16,400,000	9%	Initial allocation reinstated
Development	112,620,000	92,620,000	112,620,000	20,000,000	18%	Initial allocation reinstated
GENDER AND CULTURE	**59,747,995**	**61,997,995**	**40,698,254**	**-21,299,741**	-52%	
Personnel Emoluments	2,250,000	2,250,000		-2,250,000		Initial allocation reinstated
Operation & maintenance	51,474,698	53,724,698	33,724,698	-20,000,000	-59%	
Development	6,023,297	6,023,297	6,973,556	950,259	14%	
MEDICAL SERVICES & PUBLIC HEALTH	**2,212,904,707**	**2,011,592,732**	**2,414,706,700**	**403,113,968**	17%	
Personal emoluments	1,386,120,219	1,286,120,219	1,436,120,219	150,000,000	10%	Salary increment 87M, Extraneous allowance 37 M House levy fund 17M, Pension

						39M, Promotion allowance 17M,
Operation & maintenance	626,870,870	525,558,895	800,672,863	275,113,968	34%	DANIDA 24M,
Development	199,913,618	199,913,618	177,913,618	-22,000,000	-12%	
EDUCATION, VOCATIONAL TRAINING	**437,706,001**	**456,511,001**	**437,706,001**	**-18,805,000**	-4%	
Operation & maintenance	262,083,090	280,888,090	202,083,090	-78,805,000	-39%	Initial amount for bursaries 75M& feeding program 85M retained
Development	175,622,911	175,622,911	235,622,911	60,000,000	25%	Support VTCs reclassified as developmen t
YOUTHS AND SPORTS	**149,911,430**	**39,811,430**	**46,911,430**	**7,100,000**	15%	
Operation and maintenance	33,611,430	23,511,430	26,611,430	3,100,000	12%	
Development	116,300,000	16,300,000	20,300,000	4,000,000	20%	
WATER SANITATION AND ENVIRONMENT	**372,585,311**	**388,735,311**	**950,046,196**	**561,310,885**	59%	
Operation & maintenance	100,946,212	96,096,212	111,946,212	15,850,000	14%	
Development	271,639,099	292,639,099	838,099,984	545,460,885	65%	Allocation for BOMWASC

						O reduced by 5M, Additional allocation of 49M & 52 M for Water supply infrastructure & water harvesting respectively, WASH DIG DEEP 60M (New), NAWSHIP K-WASH 100M (New), Additional allocation of 300M for Climate change.
AGRICULTURE, COOPERATIVES AND MARKETING	**169,055,456**	**163,365,456**	**466,266,365**	**302,900,909**	65%	
Operation & maintenance	42,445,456	30,255,456	37,445,456	7,190,000	19%	
Development	126,610,000	133,110,000	428,820,909	295,710,909	69%	NAVCDP 151 M, Fertilizer subsidy 131 M, BIDP reinstated to 19.5 M, TBCs reduced from 17 M to 4 M, Livestock value chain 57 M,

ROADS, PUBLIC WORKS & TRANSPORT	**404,543,376**	**704,843,376**	**604,543,376**	**-100,300,000**	-17%	
Operation & maintenance	101,858,165	69,158,165	101,858,165	32,700,000	32%	Initial adjustments reinstated
Development	302,685,211	635,685,211	502,685,211	-133,000,000	-26%	Major roads reduced from committee approved 200m to 75M, minor roads educed from 100M to 75M, introduction of 44.5 M for Roads construction -cross cutting wards, Motorized bridges reduced from committee approved 50M to Nil, introduction of precast culvert installation 25M, construction of foot bridge reduced from committee approved 20M to initial

						proposal of 12M
TRADE, ENERGY, TOURISM, INDUSTRY AND INVESTMENT	**122,331,438**	**128,792,876**	**73,331,438**	**-55,461,438**	-76%	
Personal emoluments	850,000	850,000	-			
Operation & maintenance	12,981,438	9,721,438	14,831,438	5,110,000	34%	
Development	108,500,000	118,221,438	58,500,000	-59,721,438	-102%	Industrial Park Development reduced from 50M to 4M
CO-OPERATIVES AND ENTERPRISE DEVELOPMENT	**109,842,859**	**74,362,859**	**99,842,859**	**25,480,000**	26%	
Operation & Maintenance	29,342,859	18,862,859	29,342,859	10,480,000	36%	Adjustments reinstated
Development	80,500,000	55,500,000	70,500,000	15,000,000	21%	Cottage industries 10M
EXECUTIVE TOTAL	**7,360,481,211**	**7,029,947,101**	**8,721,905,257**	**1,691,958,156**	19%	
COUNTY ASSEMBLY	**773,704,000**	**924,304,000**	**813,704,000**	**-110,600,000**	-14%	
Personal emoluments	396,434,244	396,434,244	396,434,244	0	0%	
Operation & maintenance	377,269,756	427,269,756	377,269,756	-50,000,000	-13%	

Development	-	100,600,000	40,000,000	-60,600,000	-152%	
COUNTY TOTAL	**8,134,185,211**	**7,954,251,101**	**9,535,609,257**	**1,581,358,156**	17%	
Personal emoluments	3,882,754,463	3,782,754,463	**3,878,654,463**	**95,900,000**	2%	
Operation & maintenance	2,643,016,612	2,302,261,064	**2,777,418,605**	**475,157,541**	17%	
Development	1,608,414,136	1,869,235,574	**2,879,536,189**	**1,010,300,615**	35%	
Personal emoluments	48%	48%	41%			
Operation & maintenance	32%	29%	29%			
Development	20%	23%	30%			

Further analysis reveals the following as some of the sources of the proposed deviations;

- allocation of **KES 50,000,000** for pending bills.
- allocation of **KES 220,000,000** for flag ship projects
- allocation of **KES 150,000,000** and **KES 275,113,968** for PE and O&M in the Department of Medical Services and Public Health.

2.2.5 VARIANCES IN LOCAL REVENUE, BALANCE C/F, CONDITIONAL ALLOCATIONS, LOANS AND GRANTS FROM DEVELOPMENT PARTNERS

Below is an analysis table providing variances in local revenue, balance carried forward, conditional allocations, loans and grants from development partners in the CFSP and Submitted Budget Estimates;

COUNTY REVENUE	PROPOSED ESTIMATES FY2024/2025	CFSP CEILINGS	VARIANCE
Local Revenue+ Balance C/F	**1,202,044,667**	**609,295,134**	**592,749,533**
Local Revenue	789,229,244	609,295,134	179,934,110
Balance C/F	412,815,423		412,815,423
Conditional Grants from National Government Revenue	**222,450,893**	**163,685,211**	**58,765,682**
Road Maintenance Fuel Levy (KRB)	163,685,211	163,685,211	**(0)**
Community Health Promoters	57,815,423		57,815,423
Conditional Allocation for Libraries	950,259		950,259
Conditional allocations to County Governments from Loans and Grants from Development Partners	**1,027,342,941**	**97,500,000**	**929,842,941**
World Bank Loan to for transforming health systems for universal care project	-		-

Primary Healthcare in Devolved Context	8,482,500		8,482,500
Kenya Urban Support Programme (KUSP) - UIG	35,000,000	35,000,000	-
KDSP (Level 1)	37,500,000	37,500,000	-
KDSP (Level 2 Grant) B/F-Development	-		-
WASH - Health & Water- DIG DEEP	80,000,000		80,000,000
Kenya Water, Sanitation and Hygiene (K-WASH) Program	197,903,000		197,903,000
Nutritional International	15,000,000	15,000,000	-
HSSF Danida	20,056,500	10,000,000	10,056,500
IDA Kenya/Climate Change Resilience Invest (CCRI) - BAL C/F	65,063,344		65,063,344
IDA Kenya/Climate Change Resilience Invest (CCRI)KfW	85,000,000		85,000,000
IDA Kenya/Climate Change Resilience Invest (CCRI)	130,126,688		130,126,688
IDA Kenya/Climate Change Institutional Support (CCIS)	11,000,000		11,000,000
Fertiliser Subsidy Program	131,684,382		131,684,382
REREC Matching Funds	-		-

Agriculture Sector Development Support Programme (ASDSP)	1,716,655		1,716,655
Livestock Value chain support project - GRANTS	57,294,720		57,294,720
IDA World Bank-Value Chain NAVCDP	151,515,152		151,515,152
TOTAL REVENUE	**2,451,838,501**	**870,480,345**	**1,581,358,156**

From the above it is noted that;

- CECM Finance, ICT and Economic Planning reinstated own source revenue projections of **KES 789,229,244.** The county Assembly had revised and set the OSR ceiling at **KES 609,295,134.**
- Balances carried forward of **KES 412,815,423** has been introduced. This balances had not been anticipated in the CFSP.
- During the preparation of the CFSP, most of the commitments from Conditional Grants from Donors had not been realized. In the submitted budget estimates a total of **KES 988,606,623 has been introduced** as per the table above.

2.2.6 ADHERENCE TO FISCAL RESPONSIBILITY PRINCIPLES

Adherence to Fiscal responsibility principles is governed under section 107 of the PFM Act 2012 and regulation 25 of the Public Finance Regulations. The law sets a maximum ceiling of 35% expenditure on personnel emoluments and minimum ceiling of 30% for expenditure on development as indicated below;

"107. (1) A County Treasury shall manage its public finances in accordance with the principles of fiscal responsibility set out in subsection (2), and shall not exceed the limits stated in the regulations.

(2) In managing the county government's public finances, the County Treasury shall enforce the following fiscal responsibility principles-

(a) the county government's recurrent expenditure shall not exceed the county government's total revenue; **Provision not complied. Budgetary requirements for the two arms of the County Government exceeds the total revenue.**

(b) over the medium term a minimum of thirty percent of the county government's budget shall be allocated to the development expenditure; **Provision complied.**

(c) the county government's expenditure on wages and benefits for its public officers shall not exceed a percentage of the county government's total revenue as prescribed by the County Executive member for finance in regulations and approved by the County Assembly;" This limit is specified in PFM regulation 25(1)(b). **Provision not complied**

Below is a table containing actual figures on CFSP for the FY 2024/2025;

SECTOR	PROPOSED CEILINGS IN THE DRAFT CFSP FY2023/2024	APPROVED CFSP CEILLINGS FOR FY 2024/2025 (C)	PROPOSED EXPENDITURE IN SUBMITTED BE (D)	DEVIATIONS (D-C)	PERCENTAGE OF THE DEVIATION
COUNTY TOTAL	**8,134,185,211**	**7,954,251,101**	**9,535,609,257**	1,581,358,156	17%
Personal emoluments	3,882,754,463	3,782,754,463	**3,878,654,463**	95,900,000	2%
Operation & maintenance	2,643,016,612	2,302,261,064	**2,777,418,605**	475,157,541	17%
Development	1,608,414,136	1,869,235,574	**2,879,536,189**	1,010,300,615	35%
Personal emoluments	48%	48%	41%		
Operation & maintenance	32%	29%	29%		

Development	20%	23%	30%		

The table above reveals that the CFSP had set a ceiling on PE at 48% and Development at 23%. However, recommendation number 4 of the County Assembly on CFSP tasked the CECMF to comply with Section 107 (2)(b). It is noticeable that in an effort to comply with the recommendation, the CECMF tried to address it but not without affecting other recommendations like reinstating the own source revenue of KES 789 Million as opposed to KES 609 Million that had been set by the County Assembly.

Subsequently, CECMF has proposed to allocate 41% and 30% for personnel emoluments and development respectively. It therefore means that the fiscal principles set out in section 107 (2) (b) has been complied in development but fell short in adherence to Personal Emolument.

2.2.7 BUDGET DEFICIT

The total budget for the County when the two submitted budgets for the County Assembly and County Executive are merged is **KES 9,784,905,257** against total revenue estimates of **KES 9,535,609,257** indicating that there is a budget deficit of **KES. 249,296,000** that has to be addressed by the committee on Budget and Appropriation.

Below is an analysis of the submitted budgets and approved CFSP ceilings indicating the contributors of the deficit

ANALYSIS OF BUDGET DEFICIT					
Entity	**Classification**	**Submitted Estimates**	**CFSP Ceilings as per recommendation no. 3 of**	**Variance**	**% of Variance**
County Assembly	Personal emoluments	403,387,231	396,434,244	6,952,987	2%
	Operations & maintenance	420,316,769	427,269,756	(6,952,987)	-2%

	Development	239,296,000	100,600,000	138,696,000	58%
County Executive	Personal emoluments	3,482,220,219	3,386,320,219	95,900,000	3%
	Operations & maintenance	2,400,148,849	1,874,991,308	525,157,541	22%
	Development	2,839,536,189	1,768,635,574	1,070,900,615	38%
Grand Total Expenditure		**9,784,905,257**	**7,954,251,101**	1,830,654,156	19%
Grand total revenue		**9,535,609,257**	**7,954,251,101**	1,581,358,156	17%
Deficit		**249,296,000**			

3.0 VIEWS AND SUBMISSIONS FROM THE MEMBERS OF THE PUBLIC AND OTHER INTEREST GROUPS

Mr. Speaker Sir,

The committee on budget and appropriation conducted public participation on 4th June, 2024 at the assembly ground.

The following are the comments, concerns and views presented by the members of the public;

1. The public felt the need for the public participation to be decentralized to the wards level so as to reach more people and have their inputs valued and taken into consideration. Further, they proposed for enhanced publicity using various platforms as opposed to using only the leading newspapers as most people do not access the newspapers in the rural areas. They urge the Assembly to allocate more funds for public participation to achieve its purpose and intention as envisaged in the constitution and PFM Act
2. They aver that the balance brought forward should not be used as a basis for budget estimate but rather a supplementary budget should have been submitted for the funds to be absorbed in the budgeted year and should not forms part of the resource envelope of the current financial year, and that these funds should not be anticipated when preparing the budget estimates.
3. The members of the public took great exception on the meagre allocation to tea buying centers and cattle dips. They affirms that the allocation is hardly enough and cannot bring any meaningful impact. They emphasize the need to give attention to agricultural sector since it plays a crucial role in the development of rural economies.
4. The public expressed concerns on the proposed allocation for sales yard and abattoirs (slaughterhouse) as being low and hardly enough to construct even a single sales yard. They implore the committee to increase the allocation if meaningful development is to be achieved.
5. The public observed that traditionally the office of the deputy Governor and the office of the attorney has been domiciled in the office the County Executive, they decry the separation that has been made complete with a separate budget for the two respective offices.
6. The allocation of **KES 220 million** for flagship projects in the department of economic planning leaves many questions unanswered as to the nature of the projects and where the projects will be done. They sought for further clarification on the specifics of huge allocations merely referred to as flagship projects.

7. The members of the public had concerns on the initiated projects but has taken long to be completed some dating back to the onset of the devolution like Ward offices and the Governor's residence yet resources are being appropriated for use in the said projects every financial year. They urge the executive to complete the projects to enhance services delivery to the public.

4.0 COMMENTS BY THE CECM FINANCE ON THE COMMITTEE PROPOSED RECOMMENDATIONS

Mr. Speaker Sir,

Section 131(2) of the Public Finance Management Act 2012 and County Assembly Standing Order 218(5) collectively stipulate that, in finalizing recommendations on the submitted budget estimates, the Budget and Appropriations Committee shall consider the views of the County Executive Committee Member for Finance on the proposed recommendations. The CECM for appeared before the committee on Sunday 23rd June 2024 and the following are the comments and reaction on the concerns and recommendations by the Committee.

1. Conditional allocations from Loans and Grants from Development partners

The Committee notes that KES 1,027,342,941 has been submitted in the resource envelope as conditional allocations to county governments from loans and grants from development partners. Additionally, KES 65,063,344 has been submitted as balances carried forward from the IDA Kenya/Climate Change Resilience Invest. The Committee is aware that the CECM in charge of Economic Planning was previously asked to provide the service agreements for all loans and grants from development partners when considering the proposed CFSP for FY 2024/2025, but these were not provided. Please address the following:

a. Clarify the anticipated balance of KES 65 million for IDA Kenya/Climate Change Resilience Invest, considering the allocation in the approved budget for this fiscal year ending 30th June 2024 is KES 136 million.

Response

There was an additional KES 65 million vide a gazette notice released by FLOCA which had not been factored in 2023/2024. Unlike the other funds it undergoes a rigorous assessment and it is based on what the County contributes as a merging fund.

The actual figure is KES 57 million and not KES 65 million, the work plans took time and delayed the project from commencing.

b. Justify the allocation of KES 57,815,423 for community health promoters, a conditional grant from national government revenue, and provide a list of Community Health Promoters (CHPs) per unit per ward

Response

The program is cofounded by the County government with the national government. The County government had engaged 2,460 but the national government had picked a slightly lower figure but as a redress the national government have increased their allocation to KES 74 million and the County government should contribute an equivalent amount.

2. Balances brought forward

The Committee notes that KES 412,815,423 has been appropriated as balances brought forward, comprising total revenue. The figure represents unspent balances anticipated and appropriated in the submitted budget, which goes against accounting standards. Themain concern is that these funds were supposed to finance several programs and projects in the approved ADP for FY 2023/2024. Your response is required on the following:

a. What occasioned the anticipated balances during budget preparation?

Response

Traditionally, there have been balances by end of every financial year, usually the balances ranges between KES 400 million to KES 600 million. Therefore, the anticipated balances are within the realization amount, if anything it has been put on the lower figure of KES 412 which is modest.

When the balances are carried forward the funds remains in the County Revenue Fund (CRF) but not in the budget since the budget allocations are voided once the financial year elapse hence the need to bring forward for re-budgeting.

b. What model was employed by the CECM for Finance to calculate and determine absolute figures of pending bills? Is it legally permissible to anticipate and appropriate these balances?

Response

The information sought will be clear once the current budget elapsed.

c. Provide a schedule of balances brought forward amounting to KES 412 million per department or spending unit

Response

The information will be availed clearly once the FY will have been expended. It is futuristic

d. Provide a schedule of budget implementation status for all spending units as of 31st May2024, including expenditure reports and balances.

Response

The schedule of budget implementation will be available once the running budget ends and the report generated.

e. Provide a schedule of anticipated commitments and pending bills as of 30th June 2024.

Response

The pending commitment is an ongoing work. The schedule commitments and pending bills will become clear once the financial year end and have been closed.

f. Provide information on whether you receive reports on the status of contracts as per Section 152 of the Public Procurement and Disposal Act. How are these reports useful in assessing departmental contract management?

Response

The reports are with the procurement department and is available for scrutiny.

3. Personnel Emoluments

Regulation 25(1) (b) of the Public Finance Management (County Governments) Regulations, 2015, sets a limit on the County Government's expenditure on wages and benefits at 35% of total revenue. The submitted budget shows that 41% is allocated to wages, exceeding the legal threshold. This issue was also highlighted by the Controller of Budget. Additionally,the County Public Service Board has advertised for recruitment, further inflating the wage Bill.

The committee also notes that KES 120 million is allocated for Members of Village Councils, and casual wages have been misclassified in some departments. The following table provides relevant details:

S/NO	**Department**	**Allocation**
1	Agriculture, Livestock and Vertinary	6,095,456
2	Finance Unit	30,969,189
3	Urban Management	10,000,000
4	Roads, Public works and Transport	8,000,000
5	County Executive Department	2,000,000
Total		**57,064,645**

This table shows that KES 57,064,645 intended for casual wages has been categorized as operation and maintenance. Including this amount and the KES 120 million for village councils as Personnel Emoluments (PE) would further increase the percentage beyond thesubmitted figure. Additionally, the committee notes a deviation of KES 95,900,000 betweenapproved ceilings and those submitted by the CECM for Finance. Clarifications are requiredon the following:

a. How do you aim to achieve the 35% requirement for PE as per the law? Was the financialviability of new positions considered?

Response

(i)The CECM for Administration submitted that 41% for personnel emolument is an improvement from the 47% for the last financial year. Sometime in March 2024 there was a wage bill conference in Bomas of Kenya where there was a resolution to reduce the wage bill to 35% by 2027 as per the PFM act. The county government is putting in place measures to ensure that the requirement is adhered to by the year 2027.

(ii) Further, measures have been put in place to raise own source revenue hence increasing the base and therefore bring down the wage bill.

(iii) There are staff due to retirement through natural attrition, subsequently this will result in saved funds and further reduce the wage bill.

(iv)The planned realignment of some departments due to duplication of roles will make it lean and subsequently reduce the wage bill

b. Provide a detailed schedule of payroll costs for each department or spending unit.

   Response

   Payroll is consolidated and is not disaggregated per departments, what is available is one payroll.

c. What is the impact of planned recruitment by the Public Service Board on the wage bill?Did the Board seek concurrence from the CECM Finance? Provide copies of concurrence correspondences.

   Response

   The advertisement recently made was in regard to the replacement for the positions which were non responsive and therefore there will be insignificant change in the wage bill.

   On the whether the concurrence was sought the CEC submitted that it is the executive that seeks the concurrence and not the other way.

d. What are the financial implications of recent court rulings on workers?

Response

The County government has managed to stay the proceeding of the lower court that is one case and others that had sought reinstatement and payment of their backdated salaries running to a tune of KES 100 million, the appeal yielded a stay order up to October 2024 .Therefore, there is no financial implication to the County government at the moment.

e. Is the employment of new staff based on an assessed need? Was there an approved recruitment plan?

   Response

   All the employment are based on accessed declared needs and the recruitment plans.

f. Provide the recruitment plan for FY 2024/2025.

   Response
   Recruitment plan of 2024/2025 will be based on the approved budget, so it is yet to be developed, KES 17 Million was allocated for promotion because several cadres of promotion are long overdue and have stagnated for long.

g. Justify the allocation for casuals in various departments, and why some are categorizedas "Operation and Maintenance"

   Response

   Every department should shoulder the burden of paying their casuals. This was resolved following the recommendation of the assembly to departmentalized casuals for ease of management and accountability so as to avoid blame game occasioned by non-payment or delayed payment.

h. Justify the KES 120 million allocated for remuneration allowances for village councils.

   Response

   For the Members of village council the breakdown is as follows:-
   The Members of the village council are 1,255 each gets a payment of KES 1000 per sitting and there are four sittings in a month. Further, they are entitled for an airtime allowance of KES 1000 bringing a total to KES 5000 per month which

*translates to KES **75,300,000** per fiscal year**.** This amount added together with the arrears of **KES 45,000,000** brings the total amount to **KES 120,300,000.***

i. The Committee resolved to halt financing wages for sub-ward administrators and slash KES 64,152,000 from the basic salaries in the County Executive Department.

Response

The 182 contracts of the Ward Administrators elapsed on 31st January, 2024 and the County government subsequently ceased remitting their salary. The department carried out the appraisal and background checks with a view of renewing their contracts for those who will have been deemed suitable.

4. Department of Administration, Public Service and Special Programs

a. Justify the proposed allocation of KES 200 million for medical cover and provide detailsof expenditure for the KES 86 million allocated this fiscal year.

Response

The County Government of Bomet shall provide comprehensive/enhanced medical cover for all the employees.

In this financial year, the County Government intends to cover 3,800 employees. Based on the previous engagement with the service provider (National Hospital Insurance Fund – NHIF), employees were covered based on different job cadres as provided. In the financial year 2024/2025, the projection could be higher or slightly less than the one for the FY 2023/2024.

Table 1. Limits of Liability and Premiums

JOB GROUP	**COUNT 2022**	**INPATIENT LIMIT (KSHS)**	**MATERNITY**	**OUTPATIENT LIMIT (KSHS)**	**GROUP LIFE (KSHS)**	**LAST EXPENSE (KSHS)**

				Medical	Optical	Dental		
A-G	1796	Unlimited	70,000	Unlimited	40,000	50,000	700,000	100,000
H	1105	Unlimited	70,000	Unlimited	40,000	50,000	700,000	100,000
J	176	Unlimited	70,000	Unlimited	40,000	50,000	700,000	100,000
K	180	Unlimited	70,000	Unlimited	40,000	50,000	850,000	120,000
L	42	1,000,000	100,000	100,000	40,000	50,000	850,000	120,000
M	41	1,250,000	100,000	150,000	40,000	50,000	1,000,000	150,000
N	80	1,500,000	100,000	200,000	40,000	50,000	1,000,000	180,000
P	75	1,750,000	100,000	225,000	40,000	50,000	1,150,000	200,000
Q	16	2,000,000	100,000	250,000	40,000	50,000	1,300,000	250,000
R-T	49	2,500,000	100,000	350,000	40,000	50,000	1,700,000	300,000
7 to 9	19	2,500,000	150,000	300,000	40,000	50,000	2,000,000	350,000
6	1	5,000,000	200,000	300,000	40,000	50,000	N/A	
5	1	10,000,000	200,000	300,000	40,000	50,000		
	3,581	PREMIUM MEDICAL SCHEME	227,824,701					
	EXCESS OF LOSS/EX GRATIA		2,000,000					

	TOTAL (KSHS.)	**229,824,701**

The Ksh. 86M allocated in the financial year 2023/2024 and is meant to clear the payment of premiums for the FY 2023/2024.

b. Justify the allocation of KES 4 million for Inter-Governmental Nairobi liaison and KES 1 million for rent and rates for non-residential residences.

Response

The County Government leases office space in Nairobi for Kshs 2,271,912 P.a and pays a yearly subscription fee of KES 2,000,000 to the Council of Governors

c. Provide the expenditure of compassionate funds for the current fiscal year and justify theKES 7 million allocation for the next fiscal year.

Response

Compassionate Funds are paid to staff who lose relatives and to medical facilities to cushion deserving families from high hospital bills.

Kshs 3.4M in the 2023/2024 FY

Processed the following for Payment: Medical Facilities kshs 2.11M

Staff Members kshs 1.3M

MEDICAL FAC ILITY	***Kshs***
Moi Teaching and Referral Hospital	*845,000*
Brook Of Cherith Medical And Nutrition Centre	*200,000*
Tenwek Hospital	*600,000*
Kaplong Mission Hospital	*350,000*
Maxcure Hospital	*400.000*
Mother and Child Hospital Nairobi	*115,000*

TOTAL	*2,110,400*

Kshs 7M in the 2024/2025 FY

As we move to Universal Healthcare under SHIF, there's need to clear pending commitments as follows:

MEDICAL FACILITIES	***Kshs***
Tenwek Hospital	*4,410,000*
AIC Litein Mission Hospital	*393,790*
Kaplong Mission Hospital	*333,205*
Moi Teaching and Referral Hospital	*510,000*
Siloam Hospital Kericho	*998.000*
Longisa Referral Hospital	*40,000*
TOTAL	*6,774.995*

d. Explain the KDSP level 1 and level 2 grants.

Response

The KDSP2 program is a follow up of the KDSP1 program.

LEVEL 1 GRANT

Every county is receiving KES 37.5M in the 2024/25 FY. The funds are to strengthen counties capacities in the Finance and Human Resource Departments. The Work Plan is attached.

LEVEL 2 GRANT

The Level 2 Grant will be received in the 2025/2026 FY

e. Justify the KES 15 million allocation for constructing a fire station, noting the lack of allocation for a fire truck and its exclusion from the approved ADP for FY 2024/2025. Provide BQs, blueprints, and the planned location. Subsequently justify why the programis planned to be executed in the department of Special Programs yet the program is domiciled in the department of Lands, Housing and Urban Planning.

Response

The County Government is NOT building a new fire station. We are completing and operationalizing the existing Fire Station. The Fire Station is supposed to operate 24hrs but due to the complete building, lack of boarding and office facilities and an insecure and inaccessible compound it remains underutilized.

The Bomet Fire Station was built by the Department of Lands, Housing and Urban Planning under the KUSP program in the 2022/2023 FY. Kshs 13M left over from other KUSP programs was used to build a shell structure of the station. The County was required to put additional funds to make it operational. Kshs 16M had been set aside for this in the 2023/2024 FY but these funds were not accessed by the Department of Devolution. We had then anticipated to allocate the funds in the supplementary budget this year (2023/2024) but we were not successful. For the residents of Bomet to enjoy the services of the Fire Station, it needs to be completed. We therefore have proposed:

a) Completion of Fire Station kshs 10M----under Development. 3rd bay construction, perimeter wall fencing, two gates exit and entry, expanded access to the highway, security gate house, expanded cabro driveway, firemen house, standby generator, separate parking area to prevent obstruction of emergency driveways, security solar floodlights, landscaping etc. Preliminary BQs are attached.

b) Equipping of the New Fire Station- Office Furniture, Conference Furniture, Boarding facilities, Kitchen equipment and stationery, Office and Communication Equipment kshs 5M------under Recurrent.

f. What is the department's plan for construction of wards offices in the 7 wards in the County that have no ward offices?

Response

The CEC affirms that priority be given to the completion of the governor's residence as the available resources is not enough to fund both governor's residence and the ward offices be completed in the next financial year.

5. Governor's Residence

The committee notes that KES 42 million has been allocated for constructing the governor'sresidence. Previous submissions indicated the project was abandoned, showing signs of dilapidation.

The CECM for Administration stated that KES 13 million was expended on theproject this fiscal year and the contract was terminated. Clarify the following:

Response

a. What informed the contract termination?

Response

The decision to terminate the contract was based on the recommendations of The Project Implementation Committee, the Head of Supply Chain Management, and the County Attorney that the contractor breached the stated contract on the following grounds:

- *i). Failure to complete the project within the contract period and its various extensions requested and were granted;*
- *ii). That from around **May 2023**, the contractor persistently failed to remedy the defective roof structure as recommended by the Project Implementation Committee;*
- *iii). That the contractor abandoned site for a period more than **thirty (30) days**.*

The above listed grounds justify the Termination of the Contract as provided for in the conditions for the contract ***clause 11.1 (1)*** and ***11.3.1 (a)*** and the provisions of Public Procurement and Disposal Act, 2015 and its Regulations of 2022.

b. What is the total amount paid to the contractor since the project's inception? How manycertificates were raised?

The amount paid so far to the contractor is KES 35,420,722.05. Three certificates were raised as follows:

(i) The first certificate – KES 15,114,173.65

(ii) The second certificate- KES 12,885,826.42

(iii) The third certificate – KES 7,420,722

c. Justify the KES 42 million allocation for the governor's residence in the draft budget.Provide a tabulation for the remaining works.

Response

The CEC administration submitted that the contract sum of the total project was KES 78 M amount of KES 42 Million for the completion of the remaining works. The tabulation is as follows:-

S. No.	***Section***	***Amount***
1.	*Roofing works*	*10,000,000.00*
2.	*Mechanical installations*	*13,573,678.00*
3.	*Electrical installations*	*11,629,650.00*
4.	*Finishing works*	*6,796,672.00*
	Total	***42,000,000.00***

6. Agriculture

What is the justification for the allocation of casuals amounting to KES 6,075,456

Response

There had been are resolution made for each department to budget for their casual so *that each department can account for their casuals and take responsibility. It was also based on the recommendation given by the assembly that casuals be domiciled in their respective department that have casuals*

7. Cooperatives

Justify the allocation of KES 50 million allocated for Cottages

Response

It was captured wrongly as cottages it was meant to be Chebunyo Dairies (CHEDA). The amount is meant for completion and operationalization of the plant.

8. Medical Services

Justify the allocation of KES 170,000,000 for cash transfers to health facilities.

Response

Since June 2013, all fees charged for health care services at lower-level facilities (dispensaries & health centres) were abolished. Free maternal health care services in public health facilities were also introduced in an effort to remove financial barrier preventing mothers from accessing skilled birth attendance and improve Maternal Mortality Rate (MMR).These policy initiatives were intended to fast track the attainment of Millennium Development Goals (MDGs) number 4 and 5. The maternal health package and abolition of fees at lower level facilities (dispensaries & health centres) were financed through Conditional grants to health facilities using existing systems–Health Sector Services Fund (HSSF) and Hospital Management Services Fund (HMSF).

Post devolution, health facilities remit their monies to the County Revenue Funds (CRF) account. The basis of health facilities remitting their collections to the County Treasury has been the PFM Act (2012) which centralized the county financial management.

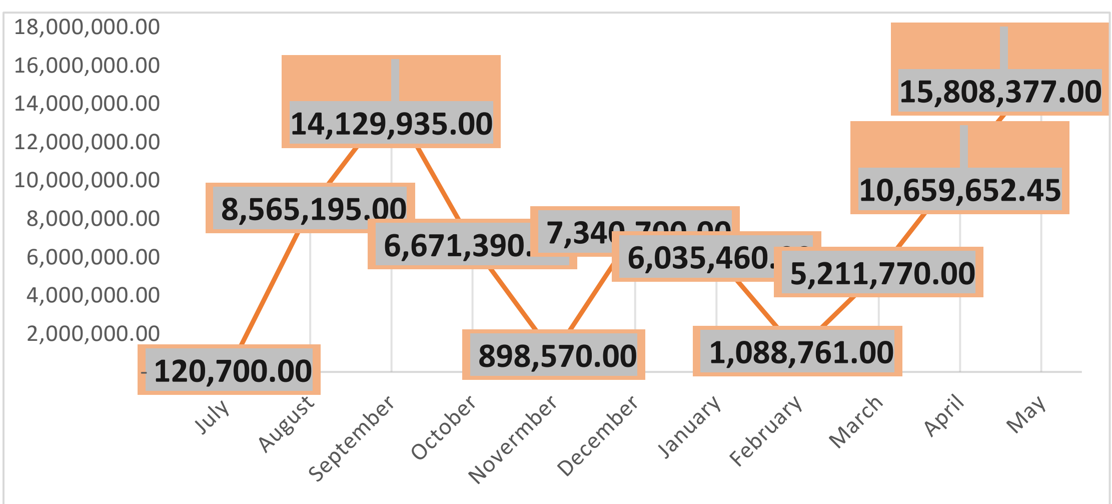
However, the PFM Act also states instances in which county entities are allowed to retain user fees for purposes of defraying their expenses in line with PFM Act, Part III Section 109 (2) (a, b & c). The Bomet County Health Facility Improvement and Public Health Financing Policy 2023 Sessional Paper No. 2 of 2023 adopted and approved by County Assembly of Bomet on 6th December 2023 as well as The Facilities Improvement Financing Act 2023 that was assented by the President on 19th October 2023 to allow the county health facilities to retain revenue collected for defraying operational and maintenance costs.

The department plans to commence operationalization of the FIF provisions in FY2024/2025 and has started on the roadmap by sensitization of the health managers of high-volume facilities. Longisa County Referral and Ndanai Sub-County Hospitals are ready to start implementing FIF. The reduction in cash transfer to health facilities from Ksh 243,413,421 in the current budget (FY 2023/2024) to Ksh 170,567,921 in the proposed estimates for FY2024/25 will be covered by the FIF collections retained by the facilities to defray expenses.

The baseline allocation for a dispensary is Kshs 42,000, health centre is Kshs 129,000, Cheptalal Sub-County 700,000, Sigor SCH is 1,000,000, Kapkoros SCH 300,000. However, the criteria for allocations have been reviewed for several health facilities based on the prevailing workload and catchment populations. Upon implementation of the FIF, the Cash Transfers to Health facilities will be utilized to boost the allocations to health facilities of concern like Kapkoros Sub-County Hospital, Tegat Sub-County Hospital, high volume health centres and dispensaries.

As of 31st May 2024, the department of Health Services had raised a monthly total of ***Kshs 15,808,377.00*** *and cumulative annual revenue collections of* ***Kshs 76,530,510.45*** *against the revised annual target of* ***Kshs 259,218,000.00.*** *There is also revenue from declaration of unpaid approved and payable Claims already cleared for payment by SHIF/NHIF. The outstanding SHIF/NHIF balance awaiting payment as of 31st May 2024 was* ***Kshs 44,016,791.00.***

Health Services Monthly Revenue Totals (Kshs) Actual Collection transferred to CRF as of 31st MAY 2024 FY 2023/2024 cumulative annual revenue collections of Kshs 76,530,510.45 against the revised annual target of Kshs 259,218,000.00.



*Based on the FY 2023/2024 cumulative revenue performance as of 31st May 2024, the revenue realized by the County health facilities is **not** sufficient to meet their requirements for operations and maintenance (O&M). The facilities should not be weaned off County support as we introduce the Health Facility Improvement Fund (FIF). In addition, the deficits are compounded by the outstanding arrears that our health facilities are due for cash transfers to health facilities.*

Section 5 (4) of The Facilities Improvement Financing Act, 2023 stipulates that the income and other receivables retained by the public health facilities shall be considered as a supplement to the budgets and resources appropriated to the public health facilities by the respective county government and not a substitute.

9. *Clarify the KES 15 million allocated for Nutritional International marked as unspentbalances, noting its exclusion from the revenue part of the submitted budget.*

Response

The High Court in December 2020 ruled on petition No. 252 of 2016 that conditional grants should not be contained in the Division of Revenue Act (DORA) and County Allocation of Revenue Act (CARA), enacted pursuant to Article 218 (2) of the Constitution and Section 191 of the Public Finance Management Act (PFMA), 2012. Based on this ruling, a new legislative instrument was contemplated by amendment of PFMA that 'requisition of funds from the County Revenue Fund for the purposes of a conditional grant shall be supported by the Intergovernmental Agreement approved under section 191A'.

The import of this provision is that for County governments to make requisitions to the Controller of Budget for disbursement of conditional allocations in the FY 2023/2024, these Intergovernmental agreements ought to be in place and duly entered into between the National Treasury and the respective County governments.

The new regulations, especially on conditional grants affected intergovernmental funding models. This affected program implementation for nutrition activities in the County in the FY2023/2024. The new item named unspent balance nutrition service of Ksh 15,000,000 with vote head 2211015 is the amount expected not to have been utilized within the financial year 2023/2024 and therefore is re-budgeted in the next *financial year 2024/25. The amount has also been captured as a revenue in the resource envelope*

5.0 COMMITTEE RECOMMENDATIONS

Mr. Speaker Sir,

1. Upon considering submissions from various stakeholders, and other approved policy documents including CIDP, ADP, CFSP and submitted departmental draft workplans for FY 2024/2025 the Committee approved the budget and the attached **departmental workplans** for various spending units.
2. The Committee reduced the salaries by KES 64,152,000 meant for Sub-Ward Administrators who contracts have lapsed.

3. APPROVED ALLOCATION PER SPENDING UNIT

The following is the summary of approved allocation per spending unit

SECTOR	PROPOSED BUDGET ESTIMATES FY2024/2025	APPROVED BUDGET ESTIMATES FY2024/2025
COUNTY EXECUTIVES	**128,430,072**	**116,830,072**
Personal emoluments	-	
Operation & maintenance	128,430,072	116,830,072
OFFICE OF THE DEPUTY GOVERNOR	**23,000,000**	**43,000,000**
Personal emoluments	-	
Operation & maintenance	23,000,000	43,000,000
OFFICE OF THE COUNTY ATTORNEY	**18,000,000**	**13,350,000**
Personal emoluments	-	
Operation & maintenance	18,000,000	13,350,000
PSB	**35,323,982**	**23,798,200**
Operation & maintenance	35,323,982	23,798,200
DEVOLUTION & SPECIAL PROGRAMS	**76,342,859**	**46,342,859**
Operation & maintenance	46,342,859	46,342,859
Development	30,000,000	-
ADMINISTRATION	**180,693,432**	**139,473,432**
Operation & maintenance	130,693,432	83,473,432
Development	50,000,000	56,000,000
PUBLIC SERVICE	**2,235,804,795**	**2,213,752,795**
Personal emoluments	2,005,600,000	2,014,648,000
Operation & maintenance	230,204,795	199,104,795

ICT	**57,869,433**	**40,670,000**
Personal emoluments	500,000	500,000
Operation & maintenance	34,369,433	29,170,000
Development	23,000,000	11,000,000
FINANCE	**204,000,000**	**193,885,173**
Operation & maintenance	144,500,000	134,885,173
Development	59,500,000	59,000,000
ECONOMIC PLANNING	**287,548,573**	**265,736,569**
Operation & maintenance	67,548,573	95,736,569
Development	220,000,000	170,000,000
LANDS, HOUSING, URBAN & MUNICIPALITIES	**335,839,492**	**315,420,289**
Personal emoluments	40,000,000	40,000,000
Operation & maintenance	183,219,492	144,022,000
Development	112,620,000	131,398,289
GENDER, CULTURE AND SOCIAL SERVICES	**40,698,254**	**52,625,184**
Personal emoluments		
Operation & maintenance	33,724,698	45,651,628
Development	6,973,556	6,973,556
MEDICAL SERVICES & PUBLIC HEALTH	**2,414,706,700**	**2,387,512,146**
Personal emoluments	1,436,120,219	1,436,120,219
Operation & maintenance	800,672,863	786,391,927
Development	177,913,618	165,000,000
EDUCATION, VOCATIONAL TRAINING	**437,706,001**	**479,237,070**
Operation & maintenance	202,083,090	206,614,159
Development	235,622,911	272,622,911
YOUTH AND SPORTS	**46,911,430**	**36,706,245**
Operation & maintenance	26,611,430	28,706,245
Development	20,300,000	8,000,000
WATER SANITATION AND ENVIRONMENT	**950,046,196**	**1,023,783,985**
Operation & maintenance	111,946,212	133,789,842
Development	838,099,984	889,994,143
AGRICULTURE LIVESTOCK AND FISHERIES	**466,266,365**	**473,450,909**
Operation & maintenance	37,445,456	16,040,000
Development	428,820,909	457,410,909
ROADS, PUBLIC WORKS & TRANSPORT	**604,543,376**	**721,977,376**
Operation & maintenance	101,858,165	75,792,165
Development	502,685,211	646,185,211
TRADE, ENERGY, TOURISM, INDUSTRY AND INVESTMENT	**73,331,438**	**70,165,000**
Personal emoluments	-	-
Operation & maintenance	14,831,438	11,365,000
Development	58,500,000	58,800,000
CO-OPERATIVES AND ENTERPRISE DEVELOPMENT	**99,842,859**	**73,130,000**

Operation & maintenance	29,342,859	20,530,000
Development	70,500,000	52,600,000
EXECUTIVE TOTAL	**8,716,905,257**	**8,730,847,304**
COUNTY ASSEMBLY	**813,704,000**	**1,049,282,573**
Personal emoluments	396,434,244	400,387,231
Operation & maintenance	377,269,756	398,071,324
Development	40,000,000	250,824,018
COUNTY TOTAL	**9,530,609,257**	**9,780,129,877**
Personal emoluments	**3,878,654,463**	**3,891,655,450**
Operation & maintenance	**2,777,418,605**	**2,652,665,390**
Development	**2,874,536,189**	**3,235,809,037**
Personal emoluments	41%	40%
Operation & maintenance	29%	27%
Development	30%	33%

4. ITEMIZED BUDGET FOR THE COUNTY EXECUTIVE

The following is the approved itemized budget for County Executive

PROPOSED BUDGET ESTIMATES FOR FY2024/2025			
	RESOURCE ENVELOPE		
	COUNTY REVENUE	**PROPOSED ESTIMATES FY2024/2025**	**APPROVED ESTIMATES FOR FY2024/2025**
	Equitable share +Local Revenue+ Balance C/F	**8,285,815,423**	**8,492,503,177**
	Equitable share	7,083,770,756	7,251,128,230
	Local Revenue	789,229,244	455,750,929
	Balance C/F- Executive	412,815,423	628,800,000
	Balance c/f County Contribution to FloCCA		60,000,000
	Balance C/F- Assembly- Hansard Equipment and furniture		96,824,018
	Conditional Grants from National Government Revenue	**222,450,893**	**238,705,470**
	Road Maintenance Fuel Levy (KRB)	163,685,211	163,685,211
	Community Health Promoters	57,815,423	74,070,000

	Conditional Allocation for Libraries	950,259	950,259
	Conditional allocations to County Governments from Loans and Grants from Development Partners	**1,027,342,941**	**1,048,921,230**
	World Bank Loan to for transforming health systems for universal care project	-	-
	Primary Healthcare in Devolved Context	8,482,500	8,482,500
	Kenya Urban Support Programme (KUSP) - UIG	35,000,000	35,000,000
	IDA Kenya Urban Development Grant (UDG)		18,278,289
	KDSP (Level 1)	37,500,000	37,500,000
	KDSP (Level 1 Grant) B/F-Recurrent		3,300,000
	KDSP (Level 2 Grant) B/F-Development	-	-
	WASH - Health & Water- DIG DEEP	80,000,000	80,000,000
	Kenya Water, Sanitation and Hygiene (K-WASH) Program	197,903,000	197,903,000
	Nutritional International	15,000,000	15,000,000
	HSSF Danida	20,056,500	20,056,500
	IDA Kenya/Climate Change Resilience Invest (CCRI) - BAL C/F	65,063,344	65,063,344
	IDA Kenya/Climate Change Resilience Invest (CCRI)KfW	85,000,000	85,000,000
	IDA Kenya/Climate Change Resilience Invest (CCRI)	130,126,688	130,126,688
	IDA Kenya/Climate Change Institutional Support (CCIS)	11,000,000	11,000,000
	Fertiliser Subsidy Program	131,684,382	131,684,382
	REREC Matching Funds	-	-
	Agriculture Sector Development Support Programme (ASDSP)	1,716,655	1,716,655
	Livestock Value chain support project - GRANTS	57,294,720	57,294,720
	IDA World Bank-Value Chain NAVCDP	151,515,152	151,515,152
	TOTAL REVENUE	**9,535,609,257**	**9,780,129,877**
DEPARTMENT OF ADMINISTRATION ,PUBLIC SERVICE AND SPECIAL PROGRAMS			

PUBLIC SERVICE			
Sub Item	**Sub Item Name**	**PROPOSED ESTIMATES FY 2024/2025**	**APPROVED ESTIMATES FY 2024/2025**
Personnel Emoluments (P.E)			
2110117	Basic salaries	908,000,456	843,848,456
2120101	NSSF	36,658,360	36,658,360
2120103	Employer Contribution to pension scheme	197,323,722	197,323,722
2110309	Duty/Acting Allowances	1,316,884	1,316,884
2110320	Leave allowances	22,000,000	22,000,000
2710105	Gratuity	160,260,354	160,260,354
2110301	House Allowances	280,188,056	280,188,056
2110312	Responsibility Allowance	4,019,205	4,019,205
2110314	Commuter Allowances/ Specified	321,417,591	321,417,591
2110202	Casual labour	7,000,000	7,000,000
2110117	Promotion of Staff	17,000,000	17,000,000
2630204	Housing Levy fund	50,415,372	50,415,372
2120103	Outstanding Employer Contribution to pension scheme		73,200,000
Total Compensation to Employees	**Sub Total**	**2,005,600,000**	**2,014,648,000**
2210910	Medical Insurance/Cover	200,000,000	180,000,000
	Water Services (payment of water bills at Admin block)	1,500,000	1,000,000
2210103	Gas expense	40,000	40,000
2210203	Courier and Postal Services	100,000	100,000
2211201	Refined Fuels and Lubricants for Transport	1,703,617	1,703,617
2220101	Maintenance Expenses-Motor Vehicles	1,000,000	1,000,000
2210205	Satellite Access Services subscription	50,000	50,000

2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,000,000	1,500,000
2210302	Accommodation - Domestic Travel	2,000,000	1,500,000
2210303	Daily Subsistence Allowance	2,200,000	1,700,000
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	600,000	100,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,500,000	1,500,000
2210802	Boards, Committees, Conferences and Seminars	1,500,000	1,000,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	2,000,000	1,500,000
2211102	Supplies and Accessories for Computers and Printers	1,640,386	1,040,386
2211103	Sanitary and Cleaning Materials, Supplies and Services	300,000	300,000
3111001	Purchase of Office Furniture and Fittings (file cabinets, Chairs ,Tables for the entire public service)	3,380,792	380,792
3111002	Purchase of Computers, Printers and other IT Equipment (For Offices)	1,500,000	500,000
2210799	Training and sensitization of staff	7,190,000	4,190,000
	Sub Total	**230,204,795**	**199,104,795**
	Grand total	**2,235,804,795**	**2,213,752,795**
PUBLIC SERVICE BOARD			
Sub Item	**Sub Item Name**	**PROPOSED ESTIMATES FY 2024/2025**	**APPROVED ESTIMATES FY 2024/2025**
2210103	Gas expenses	65,000	40,000
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	200,000	200,000
2210203	Courier & Postal Services	100,000	100,000
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,500,000	1,500,000
2210302	Accommodation - Domestic Travel	3,400,000	3,000,000
2210303	Daily Subsistance Allowance	2,900,000	2,000,000
2210304	Sundry Items (e.g. airport tax, taxis, etc?)	100,000	100,000
2210402	Accommodation	1,000,000	1,000,000

2210499	Foreign Travel and Subs.- Others	1,000,000	1,000,000
2210502	Publishing & Printing Services	1,250,000	1,250,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	200,000	50,000
2210504	Advertising, Awareness and Publicity Campaigns	1,000,000	800,000
2210703	Production and Printing of Training Materials	1,000,000	800,000
2210799	Training Expenses - Other (Bud	2,300,000	500,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	800,000	800,000
2210802	Boards, Committees, Conferences and Seminars	3,050,000	2,550,000
2210809	Board Allowance	1,000,000	1,000,000
2210899	Hospitality Supplies - other (	800,000	800,000
2210599	Printing, Advertising - Other	1,382,000	382,000
2210904	Motor Vehicle Insurance	100,000	100,000
2211016	Purchase of Uniforms and Clothing - Staff	550,000	-
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	3,026,200	2,026,200
2211102	Supplies and Accessories for Computers and Printers	700,000	500,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	200,000	100,000
2211201	Refined Fuels and Lubricants for Transport	1,500,000	1,500,000
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	600,000	50,000
2211308	Legal Dues/fees, Arbitration and Compensation Payments	1,000,000	500,000
2220101	Maintenance Expenses - Motor Vehicles	1,100,000	600,000
3110502	Water Supplies and Sewerage	150,000	100,000
3111002	Purchase of Computers, Printers and other IT Equipment	1,500,000	300,000
2810201	Compassionate Expenses	250,000	-
2220205	Maintenance of Buildings and Stations -- Non-Residential	800,000	100,000
3111009	Purchase of other Office Equipment	800,782	50,000
	Sub Total	**35,323,982**	**23,798,200**

COUNTY EXECUTIVE			-
Sub Item	**Sub Item Name**	**PROPOSED ESTIMATES FY 2024/2025**	**APPROVED ESTIMATES FY 2024/2025**
2210103	Gas Expenses	300,000	100,000
	Water Services (for executive installations)	1,000,000	500,000
	Purchase of Furniture(for fire station and other County offices)	4,000,000	-
	Casual wages(For the disaster department)	2,000,000	2,000,000
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	50,000	50,000
2210203	Courier and Postal Services	100,000	100,000
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	4,500,000	4,500,000
2210302	Accommodation - Domestic Travel	10,000,000	10,000,000
2210303	Daily Subsistence Allowance	1,000,000	1,000,000
2210304	Sundry Items (e.g. Airport Tax, Taxis, etc)	200,000	200,000
2210308	Local Presidential Visits	5,000,000	5,000,000
2210401	Foreign Travel Costs (airlines, bus, railway, mileage allowances, etc.)	5,000,000	5,000,000
2210402	Hotel; Accommodation	3,000,000	3,000,000
2210502	Publishing and Printing Services	1,000,000	500,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	300,000	200,000
2210504	Advertising, Awareness & Publicity Campaigns	3,000,000	2,000,000
2211325	Office Expenses (Inter Governmental Nairobi Liason office)	4,000,000	4,000,000
2210603	Rent & Rates - Non Residential (Inter Departmental)	1,000,000	1,000,000
2210604	Hire of Transport	-	-
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	8,000,000	8,000,000
2210802	Boards, Committees, Conferences and Seminars	4,000,000	4,000,000
2210805	National Celebrations	1,000,000	1,000,000
2210899	Hospitality , Protocol and others	1,000,000	1,000,000

2211016	Purchase of Uniforms and Clothing - Staff	1,000,000	200,000
	Subsription to professional bodies	200,000	100,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	1,000,000	1,000,000
2211201	Refined Fuels and Lubricants for Transport	10,780,072	10,780,072
2210904	Motor Vehicle Insurance	4,000,000	4,000,000
2220101	Maintenance Expenses-Motor Vehicles	4,000,000	4,000,000
2640499	Other Operating expenses- Community Participation ,civic education ,stakeholder forums and other citizen engagements	24,000,000	24,000,000
	Resource Mobilization	2,000,000	500,000
2220209	Branding of County projects and property	3,000,000	1,500,000
2220212	Maintenance of Communications Equipment	500,000	500,000
2810201	Compassionate Expenses	7,000,000	7,000,000
3111009	Purchase of other Office Equipment -Laptops	1,000,000	400,000
2210799	Special programme officers Training-Program officers	1,000,000	500,000
2610101	Disaster Response	5,000,000	5,000,000
2210299	Communication Supplies and Services	1,000,000	1,000,000
	Printing adverts and others – for newspaper adverts	2,000,000	2,000,000
	Governor's Delivery Unit	1,000,000	1,000,000
	Research allowance	200,000	200,000
2210103	Gas Expenses	300,000	-
	Total use of Good and Services	**128,430,072**	**116,830,072**
OFFICE OF THE DEPUTY GOVERNOR			
2211201	Fuel and Lubricants	2,808,000	2,808,000
2210904	Motor Vehicle Insurance	500,000	500,000
2220101	Maintenance Expenses - Motor Vehicles	2,400,000	2,400,000
2210301	International Travel Costs (airlines, bus, railway, mileage allow, etc.)	1,800,000	1,800,000

2210303	International Travel - Daily Subsistence Allowance	2,266,152	2,266,152
2210302	Accommodation - Domestic Travel	1,800,000	1,800,000
2210303	Daily Subsistence Allowance - Domestic Travel	2,880,000	2,880,000
2211399	Other operating expenses including office expenses, hospitality and outreach services	8,545,848	13,545,848
	Purchase of Motor Vehicle		15,000,000
	SUB - TOTAL	**23,000,000**	**43,000,000**
OFFICE OF THE COUNTY ATTORNEY			
2211308	Legal fees (Part payment to external lawyers)	9,000,000	9,000,000
2211308	Legal aid and awareness	1,000,000	200,000
2211308	Kenya school of Law Pupilage payment	250,000	250,000
2210779	Training services	700,000	300,000
2211308	Legislative drafting	1,000,000	200,000
2211201	Fuel and Lubricants	600,000	600,000
2640499	Other operating expenses (Office imprests)	950,000	500,000
2211308	Legal Dues/fees, Arbitration and Compensation Payments	1,000,000	500,000
2210301	Foreign Travel	1,000,000	500,000
2210302	Accommodation - Domestic Travel	1,000,000	800,000
3111001	Purchase of Office Furniture and Fittings	1,000,000	200,000
	Purchase of Computers and Laptops	500,000	300,000
	SUB - TOTAL	**18,000,000**	**13,350,000**
DEVOLUTION AND SPECIAL PRORAMS			
	Operation and Maintenance		
	Devolution Conference-2025 Bi – Annual devolution Conference	5,400,000	5,400,000
	IGRTC Expenses-Intergovernmental relation’s meetings and conferences and activities	942,859	942,859

2640499	KDSP (Level 1 Grant)	37,500,000	37,500,000
	KDSP (Level 2 Grant) Counterpartfunding	2,500,000	2,500,000
	Sub Total	**46,342,859**	**46,342,859**
DEVELOPMENT			
Infrastructure Development and Equipment	**FLAGSHIP PROJECTS**		
3110701	Bomet Fire Station	10,000,000	
3110201	ICT hub Mulot (Construction of Admin Block and Computer lab)	10,000,000	-
3110202	Soil Testing Centre-ATC Bomet	5,000,000	-
	Veterinary Lab-Sotik	5,000,000	-
	SUB TOTAL DEVELOPMENT	**30,000,000**	**-**
	Grand total	**76,342,859**	**46,342,859**
ADMINISTRATION -			
Sub Item	**Sub Item Name**	**PROPOSED ESTIMATES FY 2024/2025**	**APPROVED ESTIMATES FY 2024/2025**
2210103	Gas Expenses	100,000	40,000
3110502	Water & Sewerage	50,000	50,000
2210203	Courier and Postal Services	50,000	30,000
2210303	Daily Subsistence Allowance	1,340,000	1,000,000
2210602	Rent & Rates - Non-Residential (Embomos, Boito, Kimulot, Chepchabas,)	920,000	500,000
2210712	Training	790,000	500,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,200,000	1,000,000
2210802	Boards, Committees, Conferences and Seminars	1,000,000	800,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	400,000	400,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	250,000	250,000
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	70,000	70,000

2211201	Refined Fuels and Lubricants for Transport	2,013,432	1,813,432
2210904	Motor Vehicle Insurance	700,000	400,000
2220101	Maintenance Expenses-Motor Vehicles	1,470,000	1,270,000
2220209	Minor Alterations to Buildings and Civil Works	240,000	
	Sub Total	**10,593,432**	**8,123,432**
CENTRE FOR DEVOLVED GOVERNANCE			
	Maintenance	100,000	50,000
2211311	Consultancy Services	-	-
	Sub Total	**100,000**	**50,000**
	Sitting Allowance for Members of village Council (MVC)	**120,000,000**	**75,300,000**
	Sub-total CDG	**130,693,432**	**83,473,432**
Program 1			
Infrastructure Development and Equipment			
3110201	Residential Buildings(Governor's Residence)	42,000,000	28,000,000
3110202	Non Residential Buildings- Offices Including ward offices	8,000,000	28,000,000
	Sub Total Development	**50,000,000**	**56,000,000**
	Sub Total Recurrent	**130,693,432**	**83,473,432**
	Total Administration	**191,286,864**	**147,596,864**
GRAND TOTAL		**2,697,595,140**	**2,459,347,358**
AGRICULTURE, LIVESTOCK AND VETERINARY SERVICES			

		PROPOSED ESTIMATES FY 2024/2025	APPROVED ESTIMATES 2024/2025
2210102	Water and sewerage charges	700,000	300,000
2211201	Fuel and Lubricants	4,200,000	2,000,000
2210904	Motor vehicle insurance	1,200,000	400,000
2220101	Motor vehicle maintenance & other equipments	3,000,000	1,000,000
2210101	Electricity	200,000	100,000
2210103	Gas expenses	150,000	40,000
2211016	Purchase of uniforms and clothing –staff	300,000	-
2211399	Other Operating expenses -Public Participation	300,000	-
2210203	Courier and Postal Services	50,000	30,000
2210301	Travel Costs (airlines, bus, railway, mileage, allowance	2,500,000	1,500,000
2210302	Accommodation - Domestic Travel	3,000,000	1,500,000
2211306	Membership fees, dues and sbcriptions to profffesionals and trade bodies.	300,000	50,000
2210503	subcription to news papers,magazines and periodicals	100,000	20,000
2210303	Daily Subsistence Allowance	3,800,000	1,000,000
2210704	Hire of Training Facilities and Equipment	590,000	300,000
2210802	Boards,Committees,Conferences and Seminars	800,000	400,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,300,000	500,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment, office furniture etc)	2,000,000	1,000,000
2211102	Supplies for accessories for computers and printers	500,000	200,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	400,000	200,000
3111002	Purchase of computers & laptops	1,000,000	-
2210310	Policy development	500,000	200,000
2211311	Consultancy services	800,000	300,000
	Casuals	6,095,456	5,000,000

	Use of Goods and Services sub total	**33,785,456**	**16,040,000**
	Other Recurrent Expenditure	-	
2210505	Trade shows and Exhibition	800,000	-
2210799	Training expenses- Other	2,860,000	-
	Other Rec Sub Total	**3,660,000**	**-**
	Total O &M	**37,445,456**	**16,040,000**
	DEVELOPMENT		
	SP2.1 Crop Management		
2640499	Kenya Agriculture Business Development Project (KABDP)	15,216,655	15,216,655
2640499	National Agriculture Value chain Development Project (NAVCDP)	161,515,152	161,515,152
2640499	Fertiliser Subsidy Program	131,684,382	131,684,382
3111301	Purchase of Certified Crop Seeds	3,500,000	-
2211023	Supplies for Production	2,000,000	100,000
2211007	Farmers Support programme	1,610,000	100,000
3111103	Agricultural Engineering Services	2,000,000	500,000
	SP 2.2Food & Nutrition Security	**317,526,189**	**309,116,189**
2640499	Bomet Integrated Development Programme (BIDP)	19,500,000	19,500,000
2211007	Agricultural Materials, Supplies and Small Equipment	1,000,000	100,000
	Construction of Tea buying Centers	4,000,000	27,000,000
	TOTAL EXPENDITURE PROGRAM 2	**24,500,000**	**46,600,000**
P3.	**Livestock, Fisheries & Veterinary Services**		
	SP3.1 Livestock Development		
2640499	Livestock Value chain support project - GRANTS	57,294,720	57,294,720
2211007	Agricultural Materials, Supplies, Bee hives and Small Equipment	2,000,000	50,000
3110299	Development of Hay store, poultry and dairy goat units	2,000,000	50,000
3111110	Hub Development (Purchase of Generators)	500,000	-
	SP 3.2 Fisheries Development	**61,794,720**	**57,394,720**

3110299	Construction of Fish ponds	1,100,000	100,000
3111302	Purchase of Animals and Breeding Stock	550,000	100,000
3112299	Purchase of specialized Plant and fish feed	550,000	100,000
	SP 3.3 Veterinary Services	**2,200,000**	**300,000**
2211003	Veterinarian Supplies and Materials(AI)	3,000,000	1,000,000
2211026	Disease, Vector & Pest control	10,300,000	8,000,000
2211004	Supply of acaricides to dips	3,000,000	3,000,000
2220205	Construction &renovation of cattle dips	3,000,000	27,000,000
3110504	Establishment and maintenance of sales yards and abbatoirs	3,500,000	5,000,000
	TOTAL EXPENDITURE PROGRAM 3	**22,800,000**	**44,000,000**
	RECURRENT TOTAL	**37,445,456**	**16,040,000**
	DEVELOPMENT TOTAL	**428,820,909**	**457,410,909**
	GRAND TOTAL	**466,266,365**	**473,450,909**

CO-OPERATIVES MARKETING

CODE	ITEM	PROPOSED ESTIMATES FY 2024/2025	APPROVED BUDGET FY 2024/2025
	OPERATIONS AND MAINTENANCE	**FY2024/2025**	
2210102	Water and sewerage charges	180,000	100,000
2211201	Fuel and Lubricants	1,500,000	1,500,000
2210904	Motor vehicle insurance	200,000	150,000
2220101	Motor vehicle maintenance	1,000,000	800,000
2210101	Electricity	150,000	150,000
2210103	Gas expenses	50,000	40,000
3110701	Purchase of uniforms and clothing -staff	300,000	-

2211399	Other Operating expenses	1,742,859	1,500,000
2210203	Courier and Postal Services	30,000	30,000
2210301	Travel Costs (airlines, bus, railway, mileage, allowance	2,000,000	1,500,000
2210302	Accommodation - Domestic Travel	2,500,000	2,000,000
2210604	Hire of Transport	300,000	200,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	50,000	20,000
2210303	Daily Subsistence Allowance	3,000,000	2,000,000
2210703	Production and Printing of Training Materials	240,000	240,000
2210704	Hire of Training Facilities and Equipment	1,200,000	1,200,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,500,000	1,300,000
2210802	Boards, committees, conferences and seminars (Community strategy activities)	1,000,000	800,000
2211301	Bank Service Commission and Charges	-	
2211306	Subscription to professional bodies	100,000	50,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,000,000	800,000
2211102	Supplies for accessories for computers and printers	1,000,000	600,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	300,000	250,000
3111001	Purchase of office furniture and fittings	1,300,000	300,000
3110902	Purchase of household and institutional appliances	300,000	150,000
2220205	Maintenance of buildings	1,050,000	250,000
	Use of Goods and Services sub total	**21,992,859**	**15,930,000**
3110704	Purchase of Motor Bikes	1,000,000	500,000
2210505	Trade shows and Exhibition	500,000	300,000
	Training expenses- Other	2,500,000	1,500,000
2211311	Consultancy, Audit and Compliance Services	1,300,000	1,300,000
	Policy development and administrative services	2,050,000	1,000,000
	Other Recurrent Expenditure	**7,350,000**	**4,600,000**

	Total O &M	**29,342,859**	**20,530,000**
	DEVELOPMENT		
	Policy Development	1,050,000	-
2640303	Support to cooperatives	14,450,000	12,500,000
3110299	Completion and development of cooling plants	1,500,000	4,000,000
3110299	Completion and storage facilities	2,000,000	1,000,000
3111103	Development of Cottage industries	50,000,000	35,000,000
3110504	Development of aggregation centres	1,000,000	-
3111403	Market Development- marketing research, certifications, branding and copyrights	500,000	100,000
	TOTAL DEVT BUDGET	**70,500,000**	**52,600,000**
	TOTAL BUDGET	**99,842,859**	**73,130,000**
DEPARTMENT OF FINANCE, ICT & ECONOMIC PLANNING			
ECONOMIC PLANNING		-	
		PROPOSED ESTIMATES FY 2024/2025	**APPROVED ESTIMATES FY 2024/2025**
OPERATIONS AND MAINTENANCE			
2210101	Electricity	4,575	4,575
2210103	Gas expense	40,000	40,000
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	30,000	30,000
2210203	Courier and Postal Services	79,774	50,000
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,500,000	1,500,000
2210302	Accommodation - Domestic Travel	2,000,000	2,000,000
2210303	Daily Subsistence Allowance	1,574,485	1,274,485
2210499	Foreign travel	367,719	1,000,000
2210402	Foreign Accommodation	1,000,000	1,000,000

2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	50,000	50,000
2211016	Purchase of Uniforms and Clothing-Staff	100,000	
2210502	Publishing and Printing Services	3,000,000	4,500,000
2211201	Refined Fuels and Lubricants for Transport	300,000	954,000
2220101	Maintenance Expenses - Motor Vehicles	212,160	412,160
2210904	Motor Vehicle Insurance	189,720	189,720
2210503	Subscriptions to Newspapers, Magazines and Periodicals	54,512	40,000
2210504	Advertising, Awareness & Publicity Campaigns	1,471,404	1,471,404
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	15,090,000	20,090,000
2640499	Other Operating Expenses	10,000,000	10,000,000
2210802	Boards, Committees, Conferences and Seminars	2,244,000	12,244,000
2211301	Bank Service Commission and Charges	35,175	35,175
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	600,000	400,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	256,476	256,476
3111002	Purchase of laptops and computers	400,000	1,200,000
3111009	Purchase of other Office Equipment	200,000	446,000
	22 - Use of Goods and Services total	**40,799,999**	**59,187,995**
Other Recurrent Expenditure			
2640499	KDSP (Level 1 Grant)	-	
	SUB TOTAL OTHER RECURRENT	**-**	
PROGRAMME 2- BUDGET PREPARATION AND MANAGEMENT			
2640499	Preparation of Budget Documents	6,000,000	6,000,000
2210799	Training	1,200,000	1,200,000
	SUB TOTAL	**7,200,000**	**7,200,000**
PROGRAMME 3 MONITORING AND EVALUATION SERVICES			
2640499	Monitoring services	1,548,574	1,548,574

2211310	Policy Development	1,000,000	5,000,000
2210504	Awareness and Publicity Campaigns		
	SUB TOTAL	**2,548,574**	**6,548,574**
PROGRAMME 4 PLANNING AND STATISTICS			
2640499	Developing of plans(CIDP mid term review)	14,000,000	14,000,000
2640499	KDSP (Level 1 Grant) balances		3,300,000
2640499	County statistics(Finalization of the Statistical Abstract)	3,000,000	5,500,000
	SUB TOTAL	**17,000,000**	**22,800,000**
	RECURRENT SUB TOTAL	**67,548,573**	**95,736,569**
2640499	Flagship projects	220,000,000	170,000,000
		220,000,000	**170,000,000**
		287,548,573	**265,736,569**
FINANCE UNIT		-	
		PROPOSED ESTIMATES FY2024/2025	**APPROVED ESTIMATES FY2024/2025**
2210102	Water and sewerage charges	169,181	50,000
2210103	Gas expense	264,000	100,000
2210203	Courier and Postal Services	37,142	37,142
2210599	Publishing and Printing Budget documents	3,631,624	3,000,000
2211016	Purchase of Uniforms and Clothing-Staff	1,414,658	800,000
2211201	Refined Fuels and Lubricants for Transport	4,075,436	3,500,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	2,374,114	2,000,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	752,672	500,000
2220202	Maintenance of Office Furniture and Equipment	1,075,295	500,000
3111002	Purchase of Computers, Printers and other IT Equipment	2,004,537	1,500,000

3111009	Purchase of other Office Equipment	1,050,000	800,000
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,937,718	2,500,000
2210499	Foreign Travel	1,000,000	1,000,000
2210302	Accommodation - Domestic Travel	3,934,060	3,500,000
2210303	Daily Subsistence Allowance	4,643,758	4,000,000
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,058,624	800,000
2210504	Advertising, Awareness & Publicity Campaigns	543,020	543,020
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,321,393	2,321,393
2210802	Boards, Committees, Conferences and Seminars	4,908,456	4,500,000
2210904	Motor Vehicle Insurance	520,000	520,000
2211301	Bank Service Commission and Charges	222,854	222,854
2210799	Training Expenses - Other (Bud	3,547,248	3,547,248
2220101	Maintenance Expenses - Motor Vehicles	2,621,200	2,621,200
2110202	Casual Labour	30,969,189	30,969,189
2211311	Consultancy Services	1,028,308	500,000
2210101	Electricity	54,031,500	54,031,500
	Sub Total	**131,135,987**	**124,363,546**
2220205	Maintenance of Buildings and Stations -- Non-Residential	2,500,000	2,000,000
2420499	Pending Bills	50,000,000	50,000,000
3111112	Automation of Revenue	7,000,000	7,000,000
	Sub Total	**59,500,000**	**59,000,000**
	TOTAL	**190,635,987**	**183,363,546**
	Internal Audit Services		
2210103	Gas expense	66,000	30,000
2210599	Publishing and Printing	60,000	60,000
2211016	Purchase of Uniforms and Clothing-Staff	20,000	-

2211201	Refined Fuels and Lubricants for Transport	1,200,000	1,000,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	340,114	300,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	107,527	100,000
2220202	Maintenance of Office Furniture and Equipment	154,826	-
3111002	Purchase of Computers, Printers and other IT Equipment	859,087	500,000
3111009	Purchase of other Office Equipment	150,000	150,000
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	845,906	500,000
2210302	Accommodation - Domestic Travel	1,078,020	800,000
2210303	Daily Subsistence Allowance	1,805,906	1,500,000
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	125,000	70,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	331,627	331,627
2210802	Boards, Committees, Conferences and Seminars	900,000	900,000
2210904	Motor Vehicle Insurance	80,000	80,000
2210799	Training Expenses - Other (Bud	800,000	500,000
2220101	Maintenance Expenses - Motor Vehicles	340,000	200,000
2640499	Audit Committee	4,100,000	3,500,000
	Sub Total	**13,364,013**	**10,521,627**
	TOTAL Reccurent	**144,500,000**	**134,885,173**
	TOTAL Development	**59,500,000**	**59,000,000**
	GRAND TOTAL	**204,000,000**	**193,885,173**

DIRECTORATE OF ICT

Sub Item	Sub Item Name	PROPOSED ESTIMATES FY2024/2025	PROPOSED ESTIMATES FY2024/2025
Personnel Emolument			
2110202	Casual Wages (Support staff)	480,000	480,000
2120101	NSSF	20,000	20,000

2120103	Employer Contribution to pension scheme	-	-
2110301	House Allowances	-	-
2110320	Leave allowances	-	-
2110314	Commuter Allowances /specified	-	-
	Sub Total	**500,000**	**500,000**
Operations and maintenance		-	
2210101	Electricity		
2210102	Water and sewerage charges		
2210103	Gas expense	30,000	30,000
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	350,000	250,000
2210202	Internet Connections	4,800,000	4,800,000
2210203	Courier and Postal Services	-	
2211201	Refined Fuels and Lubricants for Transport	800,000	800,000
2220101	Maintenance Expenses-Motor Vehicles	1,000,000	500,000
2210205	Satellite Access Services subscription	200,000	200,000
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	500,000
2210302	Accommodation - Domestic Travel	2,500,000	2,000,000
2210400	Foreign Travel and subsistence	2,000,000	1,000,000
2210401	Travel Costs (airlines, bus, railway, etc.)	800,000	800,000
2210303	Daily Subsistence Allowance	800,000	500,000
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	100,000	100,000
2211016	Purchase of Uniforms and Clothing-Staff	300,000	-
2210502	Publishing and Printing Services	289,433	250,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	100,000	40,000
2210504	Advertising, Awareness & Publicity Campaigns	-	-
2210505	Trade Shows and Exhibitions	300,000	300,000

2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,000,000	1,500,000
2210802	Boards, Committees, Conferences and Seminars	1,250,000	1,000,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	500,000	400,000
2211102	Supplies and Accessories for Computers and Printers	2,500,000	2,000,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	50,000	50,000
2220210	Maintenance of Computers, Software, and Networks	4,500,000	4,500,000
3111001	Purchase of Office Furniture and Fittings	400,000	150,000
3111003	Purchase of Air conditioners, Fans and Heating Appliances	400,000	300,000
3111009	Purchase of other Office Equipment	200,000	200,000
3111002	Purchase of Computers, Printers and other IT Equipment (Laptops required by new staff)	4,200,000	3,500,000
2210799	Training Services - Ajira; Jitume; Digital Opportunities	2,000,000	2,000,000
2640499	Public Participation on ICT Projects	500,000	500,000
2210799	Staff Capacity Development - Technical	1,000,000	1,000,000
	Sub Total	**34,369,433**	**29,170,000**
	Recurrent Total (P.E + O & M)	**34,869,433**	**29,670,000**
DEVELOPMENT			
Program 2	**Information Communication Technology (ICT) Services**		
3111111	Development of County ICT infrastructure and enhancement of Connectivity	12,000,000	6,000,000
3111112	E-Government Services	11,000,000	5,000,000
	SUB TOTAL DEVELOPMENT	**23,000,000**	**11,000,000**
	TOTAL (ICT)	**57,869,433**	**40,670,000**
	GRAND TOTAL	**57,869,433**	**40,670,000**

EDUCATION AND VOCATIONAL TRAINING			
SUB ITEM	**SUB ITEM NAME**	**PROPOSED ESTIMATES FY2024/2025**	**APPROVED ESTIMATES FY2024/2025**
USE OF GOODS AND SERVICES			

2210102	Water And Sewerage Charges	30,000	30,000
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc)	300,000	250,000
2210303	Daily Subsistence Allowance	2,000,000	1,000,000
2210302	Accommodation - Domestic Travel	2,807,000	2,000,000
2210203	Courier and Postal Services	7,109	7,109
2211399	Other Operating Expenses	1,383,431	-
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	560,000	560,000
2211016	Purchase of Uniforms and Clothing-Staff	100,000	-
2210802	Boards, Committees, Conferences and Seminars (Community strategy	1,023,500	600,000
2210103	Gas Expenses	26,300	26,300
2211101	General Office Supplies (Papers, pencils, forms, small office equipment, file cabinets, printers, laptops and computers, furniture, Mobile Phones etc)	2,005,000	1,500,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	62,600	62,600
2211301	Bank Service Commission and Charges	18,150	18,150
2211201	Fuel	800,000	800,000
2210904	Vehicle Insurance	160,000	160,000
2220101	Maintenance of Vehicles	800,000	800,000
Sub Total Use of Goods and Services		**12,083,090**	**7,814,159**
Policy, Planning and General Administrative services			
2211399	Development and review of Policies	1,000,000	500,000
2211399	Development and review of acts/bills	1,000,000	800,000
2210799	Training (Staff)	3,000,000	2,500,000
2640101	Bursaries and Support Services	75,000,000	105,000,000
2630101	Bursaries and Support for VTC trainees	25,000,000	25,000,000
2640499	Feeding Programme	85,000,000	65,000,000

Total Policy, Planning and General Administrative		**190,000,000**	**198,800,000**
Total recurrent		**202,083,090**	**206,614,159**
DEVELOPMENT			
Early Childhood Development and Education			
3110202	Construction of ECD Classrooms	100,000,000	114,000,000
3110202	ECD June 2024 Commitments c/f		35,000,000
2640499	Furniture in ECD	4,500,000	4,500,000
3111109	Teaching/ Learning Materials	4,200,000	4,200,000
2640499	Ancillary Education Support	6,922,911	6,922,911
Sub-Total		**115,622,911**	**164,622,911**
Technical Vocational Educational and Training			
2640499	Construction of VTC Workshops	10,000,000	8,000,000
2640499	Construction of VTC Classroom	10,000,000	25,000,000
2640499	Construction and Equipping VTC ICT Labs	5,000,000	5,000,000
2640499	VTC Tools and Equipment	15,000,000	10,000,000
2640499	Construction and Equipping of Model/ Centres of Excellence VTCs	20,000,000	
2640499	Other Transfers (Support to Polytechnic- VTC Capitation)	60,000,000	60,000,000
Sub-Total		**120,000,000**	**108,000,000**
Total Development		**235,622,911**	**272,622,911**
Total recurrent		**202,083,090**	**206,614,159**
Grand Total		**437,706,001**	**479,237,070**
YOUTH AND SPORTS			

SUB ITEM	SUB ITEM NAME	PROPOSED ESTIMATES FY2024/2025	APPROVED ESTIMATES FY2024/2025
USE OF GOODS AND SERVICES			
2210101	Electricity	15,000	15,000
2210103	Gas expense	12,000	12,000
2210102	Water and sewerage charges	27,500	27,500
2210203	Courier and Postal Services	5,500	5,500
2210301	Travel Costs (airlines, bus, railway, mileage, allowance	350,089	350,089
2210399	Domestic Travel and Subsistence	1,300,000	1,000,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	10,000	10,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	405,185	300,000
2210802	Boards, Committee, Conferences	300,000	200,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	300,000	300,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	40,000	40,000
2211301	Bank Service Commission and Charges	6,156	6,156
2210904	Motor vehicle Insurance	70,000	70,000
2220101	Maintenance expenses motor vehicle	220,000	220,000
2211201	Refined Fuel and Lubricant for transport and leveling of sports fields	3,200,000	3,000,000
3111002	Purchase of computers, printers and other IT equipment	500,000	-
2211310	Policy Development	500,000	-
2210799	Training Expenses – Other (Bud(Capacity building)	350,000	150,000
2211016	Purchase of uniforms and other clothin		6,000,000
Sub Total Use of Goods and Services		**7,611,430**	**11,706,245**
Other recurrent			
2640499	SP 4.1 Training Expenses - Other (Bud) - Sports Enhancement	9,500,000	12,500,000
2640499	SP 4.1 Training Expenses - Other (Bud) -youth booth camps	5,000,000	
2640499	Youth empowerment facilities and equipment	4,500,000	4,500,000

Sub -Total		**19,000,000**	**17,000,000**
	TOTAL RECURRENT	**26,611,430**	**28,706,245**
DEVELOPMENT			
3110604	Development of sporting facilities (Overhaul of Other Infrastructure and Civil Works)	12,300,000	
3110699	Overhaul of Other Infrastructure and Civil Works-Art and Talent Hubs	8,000,000	8,000,000
Sub Total Development		**20,300,000**	**8,000,000**
Sub Total Development		**20,300,000**	**8,000,000**
Sub Total recurrent		**26,611,430**	**28,706,245**
Total		**46,911,430**	**36,706,245**
		-	
GENDER, CULTURE AND SOCIAL SERVICES			
SUB ITEM	**SUB ITEM NAME**	**PROPOSED ESTIMATES FY2024/2025**	**APPROVED**
2210101	Salaries and Wages	-	
2110301	House Allowance	-	
2110314	Transport Allowance	-	
2120103	Employer Contribution to pension scheme	-	
2110303	Acting allowance	-	
2110202	Casuals employees	3,000,000	2,250,000
2110320	Leave Allowance	-	
2120101	Employer Contributions to Compulsory NSSF	-	
	Sub Total	**3,000,000**	**2,250,000**
2210101	Electricity	100,000	50,000
2210103	Gas expense	50,480	40,000
2210102	Water and sewerage charges	50,000	30,000
Fen	Courier and Postal Services	11,220	11,220
2210301	Travel Costs (airlines, bus, railway, mileage, allowance	600,000	1,000,000
2210399	Domestic Travel and Subsistence	2,028,850	2,028,850

2210503	Subscriptions to Newspapers, Magazines and Periodicals	100,400	40,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,017,640	1,000,000
2210802	Boards, Committee, Conferences	1,200,000	800,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	740,000	740,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	500,000	300,000
2211301	Bank Service Commission and Charges	11,558	11,558
3111001	Office Furniture	500,000	300,000
2210904	Motor vehicle Insurance	100,000	100,000
2220101	Maintenance expenses motor vehicle	800,000	800,000
2211201	Refined Fuel and Lubricant for transport	1,000,000	1,000,000
2210505	Trade Shows and Exhibitions	354,809	500,000
3111002	Purchase of computers printers etc	1,200,000	700,000
2210799	Training Expenses – Other (Bud (Capacity building)	1,000,000	700,000
	Use of Goods and Services total	**11,364,957**	**10,151,628**
	Other Recurrent Expenditure		
	PROGRAMME 1 Policy Development and Administrative Services		
2211016	Transfer to Lake region economic block	-	-
2211016	Purchase of Uniform and Clothing-Staff	510,000	500,000
2211329	Policy Development	1,200,000	1,200,000
2210504	Advertising and Community Awareness	-	500,000
	Sub Total	**1,710,000**	**2,200,000**
	PROGRAMME 2 Gender, Children Services and Social Protection		
2210714	SP 2.1 Gender mainstreaming& Women Empowerment	6,799,741	11,000,000
2211399	SP 2.2 Social Protection -(Support to PWD, Children and the Elderly)	4,000,000	10,000,000
2211031	Foods and ratio – (Other)	1,800,000	3,000,000
	Sub Total	**12,599,741**	**24,000,000**

	PROGRAMME 3 Culture and library services		
2210799	Training Expenses - Other (Bud) Culture	2,000,000	4,000,000
2211009	SP 3.2 Database management and filming industry enhancement	3,050,000	3,050,000
	Sub Total	**5,050,000**	**7,050,000**
	SUB TOTAL Other Recurrent	**33,724,698**	**45,651,628**
	Total Recurrent	**33,724,698**	**45,651,628**
	Development Expenditure	-	
	PROGRAMME 2 Social Protection and Children Services		
3110504	SP 2.2 Social Protection and Children Services (Other Infrastructure and Civil Works) Rescue Centre	3,000,000	3,000,000
	Sub Total	**3,000,000**	**3,000,000**
	PROGRAMME 3 Cultural Development and Library Services		
3110504	SP 3.1 Cultural Development (mapping and establishment of multipurpose Hall)	3,023,297	3,023,297
3110504	SP 3.2 Public Records and Archives Management (Other Infrastructure and Civil Works)	950,259	950,259
	Sub Total	**3,973,556**	**3,973,556**
	Total Expenditure of Development Programmes	**6,973,556**	**6,973,556**
	Grand Total : Recurrent	**33,724,698**	**45,651,628**
	Grand Total	**40,698,254**	**52,625,184**
	GRAND TOTAL DEVELOPMENT + RECURRENT	**40,698,254**	**52,625,184**
HEALTH SERVICES			
SUB ITEM	**SUB ITEM NAME**	**PROPOSED ESTIMATES FY2024/2025**	**APPROVED ESTIMATES FY 2024/2025**
	S.P.1.3 - Human resources for Health services; Compensation to Employees		
2110101	Salary and wages	573,048,142	573,048,142
2120101	NSSF	2,969,762	2,969,762

2110303	Duty/Acting Allowances	866,566	866,566
2110301	House Allowances	72,851,952	72,851,952
2110320	Leave allowances	72,343,005	72,343,005
2110314	Commuter Allowances /specified	51,942,783	51,942,783
2110322	Health Risk Allowance	37,328,332	37,328,332
2110318	Non- Practising Allowance	26,608,577	26,608,577
2110315	Health Extraneous Allowance	298,839,579	298,839,579
2110323	Emergency Call allowance	22,448,180	22,448,180
2110312	Responsibility Allowances	1,500,000	1,500,000
2630204	Housing Levy Fund	17,927,674	17,927,674
2110117	Promotion of staff	17,473,478	17,473,478
2120103	Employer Contribution to Staff Pensions Scheme	**239,972,189**	**239,972,189**
	Total Compensation to Employees S.P.1.3	**1,436,120,219**	**1,436,120,219**
	S.P.1.1 - Administrative services; Use of Goods and Services		
2210201	Telephone, Telex, Facsimile and Mobile Phone Services eg airtime	60,000	30,000
2211201	Fuel for motor vehicles, motorcycles & generators	10,007,483	8,000,000
2220101	Maintenance of motor vehicles & motorcycles	2,044,585	2,044,585
2210904	Insurance for motor vehicles & motorcycles	2,653,024	2,000,000
2210203	Courier and Postal Services	22,647	22,647
2210399	Domestic Travel and Subs. – Others	5,000,000	3,000,000
2210401	Foreign Travel Costs (airlines, bus, railway, mileage allowances, etc.)	3,060,520	2,000,000
2210502	Publishing and Printing Services eg data tools, patient files	150,000	150,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	62,000	40,000
2210504	Advertising, Awareness and Publicity Campaigns	150,350	150,350
2210505	Trade Shows and Exhibitions	50,230	50,230
2210801	Catering Services (receptions)	1,075,964	700,000

2210802	Boards, Committees, Conferences and Seminars	312,570	312,570
2210103	Gas Expenses	21,650	21,650
2211101	General Office Supplies (papers, pencils, forms, small office equipment)	576,908	576,908
2211103	Sanitary and Cleaning Materials, Supplies and Services	34,500	34,500
2211301	Bank Service Commission and Charges	113,234	113,234
3110902	Purchase of household and institutional appliances	30,540	30,540
2640201	Emergency Relief eg outbreaks of disease	1,288,177	1,000,000
2220201	Maintenance of Plant, Machinery and Equipment (including service agreements) - including servicing of MES equipment	4,456,501	3,500,000
2210799	Training Expenses	5,000,000	3,000,000
3111001	Office Furniture	2,000,000	500,000
	Total Use of Goods and Services; Total for S.P.1.1 -	**38,170,883**	**27,277,214**
	S.P.1.2 - Policy development		
2211329	Policy Development	2,500,000	-
	Total for S.P.1.2 - Policy development	**2,500,000**	**-**
	S.P.1.4 - Health care financing – transfers to health facilities		
2640499	DANIDA Funds disbursements from DANIDA	20,056,500	20,056,500
2640499	DANIDA funds - County contribution	14,102,000	14,102,000
2640499	Cash Transfers to Health Facilities.	170,567,921	**150,567,921**
	Total for S.P.1.4 - Health care financing – transfers to health facilities	**204,726,421**	**184,726,421**
	Subtotal Program 1: Administration, Planning and Support Services	**245,397,304**	**212,003,635**
	Program 2: Curative Services		
2211031	Specialized Materials and Supplies -(Renal, CT-SCAN, Ophthalmic, Oncology, HDU, theatre consumables)	15,000,000	15,000,000
2211001	Medical Drugs	180,000,000	180,000,000
2211002	Dressings and Other Non- Pharmaceutical Medical Items -(gloves, linen, etc)	15,000,000	15,000,000

2211008	Laboratory Materials, Supplies and Small Equipment	20,000,000	18,000,000
3111403	County health research and innovation	500,000	500,000
2211001	Specialized health products	15,037,510	15,037,510
2211332	Emergency Health Services/compassionate support	9,250,000	9,250,000
2210799	Quality service Provision - IPC & Nursing Services	4,000,000	3,000,000
111002	Health information systems management	8,211,975	500,000
	Subtotal Program 2:Curative Services	**266,999,485**	**256,287,510**
	Program 3: Preventive and Promotive Services		
2210504	Community based Primary Health Care (Community Health Promoters - CHPs)	115,630,846	148,140,000
2210713	Communicable disease prevention and Control	5,000,000	3,000,000
2640499	Sanitation programmes (including BIDP, Dig Deep Africa, World Vision)	27,328,635	27,328,635
2640499	Kenya Water, Sanitation and Hygiene (K-WASH) Program	97,632,147	97,632,147
2640499	Nutrition services - (Bomet County Nutrition joint financing) Nutrition International	15,184,446	15,000,000
2211015	Unspent Balances Nutrition services - (Bomet County Nutrition joint financing) Nutrition International	15,000,000	15,000,000
2210504	Community maternal and child health (Inclusive of Cus operationalization)	2,000,000	2,000,000
	Subtotal Program 3:Preventive and Promotive Services	**277,776,074**	**308,100,782**
	Program 4: Reproductive Health Services		
2640499	Family planning services	1,000,000	1,000,000
2640499	Maternal , newborn and child health services	5,000,000	5,000,000
2640499	Immunization services	4,500,000	4,000,000
	Subtotal Program 4: Reproductive Health Services	**10,500,000**	**10,000,000**
	Total expenditure of programmes under Other Recurrent Expenditure	**800,672,863**	**786,391,927**
	Total Operation and Maintenance	**2,236,793,082**	**2,222,512,146**
	TOTAL RECURRENT		
	Program 5: Health Infrastructure; DEVELOPMENT		

3110202	Non-Residential Buildings (Hospitals, Health centres, dispensaries)	140,500,000	145,000,000
3110202	Emergency construction and renovation(Hospitals, Health Centres, dispensaries and sanitary facilities)	2,400,000	-
3111101	Purchase of Medical and Dental Equipment - for Mother & Child, Subcounty Hospitals and completed health facilities	35,013,618	20,000,000
	Total Expenditure of Programme 5 - Development	**177,913,618**	**165,000,000**
	O$M totals	**800,672,863**	**786,391,927**
	Development	**177,913,618**	**165,000,000**
	PERSONELL EMOLUMENT	**1,436,120,219**	**1,436,120,219**
	GRAND TOTALS	**2,414,706,700**	**2,387,512,146**
LANDS, HOUSING, URBAN DEVELOPMENT AND MUNICIPALITIES			
LANDS			
SUB ITEM	**SUB ITEM NAME**	**PROPOSED ESTIMATES FY2024/2025**	**APPROVED ESTIMATES FY2024/2025**
	Recurrent Expenditure		
2210101	Electricity	10,000	10,000
2210102	Water and sewerage charges	-	-
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	-
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.) -Executive level	300,000	300,000
2210399	Domestic Travel and Subs.-Others- to capacity build and attend institutional meetings/trainings for surveyors and planners/valuers	1,500,000	1,500,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	-	
2210504	Advertising, Awareness & Publicity Campaigns	500,000	500,000
2211399	Other Operating expenses- Community Participation on survey works and town planning activities across all wards	1,000,000	800,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks during meetings	500,000	500,000
2210802	Boards, Committees, Conferences and Seminars -Departmental committees e.g Land	1,559,492	1,200,000

	committees and Development Approval Committees, Compliance committees etc		
2210103	Gas Expenses-office	10,000	10,000
2211016	Purchase of Uniforms and Clothing-Staff including development control gear and industrial boots	200,000	-
2210302	Accommodation - Domestic Travel general	600,000	500,000
2210303	Daily Subsistence Allowance -Field Survey works and planning	916,000	916,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	716,000	500,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	100,000	100,000
2210304	Supplies and Accessories for Computers and Printers and survey equipment	1,000,000	500,000
	County Lands committee/board	1,200,000	1,000,000
	Development Control committee operations	1,200,000	1,000,000
3110902	Purchase of household and institutional appliances	100,000	40,000
	Total O&M	**11,411,492**	**9,376,000**
	Other Recurrent Expenditure	**-**	
2211324	Identification, surveying, beaconing and Titling of public land (10 PI per ward)	5,000,000	2,000,000
	Titling Deed processing of all acquired land	5,000,000	2,000,000
	Preparation of Part Developments Plans - ownership documents for Public land	2,000,000	800,000
	Preparation of Physical Advisory Plans for Public Institutions (Health centres, ECDE, etc)	2,500,000	1,000,000
	Consultancy services (Land Subdivision policy, Public land management policy)	3,500,000	500,000
	Consultancy services (town planning) of two market centres	5,000,000	1,000,000
	Total Other Recurrent	**23,000,000**	**7,300,000**
	Total Recurrent Expenditure	**34,411,492**	**16,676,000**
	DEVELOPMENT		
	Land Acquisition (1 million per ward)	25,000,000	30,000,000
	land Acquisition for purchase of land for construction of Chepilat Market		20,000,000
	Construction and equipping of County Land Registry	7,000,000	-
	Renovation of sub-county survey offices (500,000 per Sub-county)	2,500,000	

	Fencing of public lands	3,000,000	2,000,000
	Development Total	**37,500,000**	**52,000,000**
	GRANDS TOTAL FOR LANDS	**71,911,492**	**68,676,000**
HOUSING DEVELOPMENT			
SUB ITEM	**SUB ITEM NAME**	**PROPOSED ESTIMATES FY2024/2025**	**APPROVED ESTIMATES FY2024/2025**
	Recurrent Expenditure		
2210102	Water and sewerage charges	-	
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.) -Executive	300,000	300,000
2210399	Domestic Travel and Subs.-Others To capacity build and attend institutional meetings/trainings for housing development	-	
2210503	Subscriptions to Newspapers, Magazines and Periodicals	-	
2210504	Advertising, Awareness & Publicity Campaigns -Affordable	-	
2211399	Other Operating expenses- Community Participation on housing and partnerships in housing to stakeholders	600,000	600,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	200,000	200,000
2210802	Boards, Committees, Conferences and Seminars -for housing committee and County Housing Board	900,000	500,000
2210103	Gas Expenses-office	10,000	10,000
2211016	Purchase of Uniforms and Clothing-Staff	200,000	-
2210302	Accommodation - Domestic Travel -based on invitations, COG meetings, Development partners and State department of Housing, urban and Infrastructure.	600,000	500,000
2210303	Daily Subsistence Allowance -housing committees and Housing Board	600,000	500,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	516,000	516,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	40,000	40,000
2210304	Supplies and Accessories for Computers and Printers	400,000	300,000
	Total O&M	**4,366,000**	**3,466,000**
	Other Recurrent Expenditure	-	

	Consultancy Services (Policy)	3,000,000	-
	Total Recurrent	**7,366,000**	**3,466,000**
	Development		
2220205	Construcion of External toilets and Septic tank in Sotik phase II Houses	1,000,000	1,000,000
	Renovation of offices	2,500,000	1,500,000
	Renovation of houses in Sotik	6,500,000	3,500,000
	Fencing of County Government Housing	3,000,000	1,000,000
	Total Housing Development	**13,000,000**	**7,000,000**
	TOTAL HOUSING	**20,366,000**	**10,466,000**
URBAN MANAGEMENT			
SUB ITEM	**SUB ITEM NAME**	**PROPOSED ESTIMATES FY2024/2025**	**APPROVED ESTIMATES FY2024/2025**
	Recurrent Expenditure		
2210102	Water and sewerage charges	10,000	10,000
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	100,000	50,000
2210203	Courier and Postal Services	40,000	30,000
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)-executive	1,800,000	1,000,000
2210399	Domestic Travel and Subs.- To capacity build and attend institutional meetings/trainings for urban planners, development control, solid management workshops and trainings	4,000,000	2,500,000
2210502	Publishing and Printing Services -magazines and fliers	400,000	300,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals -Executive	60,000	30,000
2210504	Advertising, Awareness & Publicity Campaigns-on waste management by	600,000	500,000
2211399	Other Operating expenses- Community Participation on urban planning issues, town committee, market stakeholders etc	1,400,000	600,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks - Market stakeholder meetings	1,000,000	800,000
2210802	Seven (7) Town Administrative Units-Market committees ,	-	
	(Ksh.30,000 Pm *7 units *12 months) = **Ksh. 2,520,000** and	5,000,000	5,000,000

	Ksh. 1,000,000 for Headquarters Board and Committee Meetings), Conferences and seminars for market stakeholders.		
2210103	Gas Expenses	60,000	40,000
2211016	Purchase of Uniforms and Clothing-Staff including protective clothing for casual workers	510,000	-
2210302	Accommodation - Domestic Travel based on invitations, COG meetings, Development partners and State department of Housing, Urban and Infrastructure.	1,600,000	1,200,000
2210303	Daily Subsistence Allowance -market and town stakeholders and supervisors	1,000,000	800,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	816,000	600,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	600,000	300,000
2210304	Supplies and Accessories for Computers and Printers	600,000	400,000
2220101	Maintenance Expenses- Motor Vehicles-Heavy Garbage trucks and tractors allocated for solid waste collection and other department vehicles	4,000,000	1,800,000
2211201	Fuel- Motor Vehicles for survey, garbage trucks and tractors transporting garbage on a daily basis from all urban centers and markets in the entire county	4,000,000	2,500,000
2210904	Vehicle Insurance -Garbage trucks and tractors and other department vehicles eg for survey	800,000	500,000
	Other Operating expenses- Community Participation on urban planning issues, Mogogosiek Town Committee	1,000,000	500,000
	Other Operating expenses- Community Participation on urban planning issues, Ndanai Town Committee	1,000,000	500,000
	Other Operating expenses- Community Participation on urban planning issues, Mulot Town Committee	1,000,000	500,000
	Total O&M	**31,396,000**	**20,460,000**
	Other Recurrent Expenditure		
	Outsourcing of Garbage collection	48,000,000	48,000,000
	Casual Labour	10,000,000	10,000,000
	Total Other Recurrent	**58,000,000**	**58,000,000**
	Total Recurrent	**89,396,000**	**78,460,000**
	Development		

	Markets Development (fencing, gravelling, etc)	10,620,000	10,620,000
	Opening and grading of urban access roads	17,000,000	17,000,000
	Storm water drains in urban areas	5,000,000	5,000,000
	Development and maintanance of public toilets	9,000,000	9,000,000
	Opening and grading of urban access roads in Mogogosiek	1,000,000	1,000,000
	Opening and grading of urban access roads in Ndanai	1,000,000	1,000,000
	Opening and grading of urban access roads in Mulot	1,000,000	1,000,000
	Development Total	**44,620,000**	**44,620,000**
	TOTAL URBAN	**134,016,000**	**123,080,000**
	BOMET MUNICIPALITY		
SUB ITEM	**SUB ITEM NAME**	**PROPOSED ESTIMATES FY2024/2025**	**APPROVED ESTIMATES FY2024/2025**
	Recurrent Expenditure		
2110117	Basic salary	22,093,440	22,093,440
2210101	Nssf	194,400	194,400
2210301	House allowance	9,078,000	9,078,000
2210314	Commuter	4,172,000	4,172,000
2210320	Leave allowance	258,000	258,000
2220103	Pension scheme	4,204,160	4,204,160
TOTAL PERSONAL EMOLUMENTS		**40,000,000**	**40,000,000**
2210102	Water and sewerage charges	-	
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	
2210203	Courier and Postal Services	10,000	10,000
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.) Executive and Board Members	630,000	500,000
2210399	Domestic Travel and Subs.-Others-Municipality Board members and Municipality staff to meetings and capacity building trainings	2,000,000	1,000,000
2210502	Publishing and Printing Services	100,000	50,000

2210503	Subscriptions to Newspapers, Magazines and Periodicals	20,000	20,000
2210504	Advertising, Awareness & Publicity Campaigns for Municipality activities	696,000	200,000
2211399	Other Operating expenses- Community Participation on KUSP II programme	1,300,000	500,000
	Purchase of office furniture and equipments for municipal offices	2,000,000	1,000,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks - hosting KUSP assessment and inspection of works	1,000,000	700,000
2210802	Boards, Committees, Conferences and Seminars-Board members and staff with partners and related agencies	1,600,000	1,000,000
2210103	Gas Expenses-office	20,000	20,000
2211016	Purchase of Uniforms and Clothing for municipal staff	300,000	-
2210302	Accommodation - Domestic Travel -based on invitations, COG meetings, Development partners for Municipal staff and Board members -for peer learning	1,000,000	800,000
2210303	Daily Subsistence Allowance -Board members and municipal staff and municipal stakeholders, business community, Municipal neighborhoods associations	600,000	400,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	600,000	200,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	200,000	100,000
2210304	Supplies and Accessories for Computers and Printers	150,000	100,000
2211301	Bank Service Commission and Charges	20,000	20,000
	Total O&M	**12,246,000**	**6,620,000**
	Other Recurrent		
	Consultancy services for Bomet Municipal Plans	2,500,000	2,000,000
	Total Recurrent	**14,746,000**	**8,620,000**
	Total Recurrent Expenditure	**54,746,000**	**48,620,000**
	DEVELOPMENT	**-**	
	Fencing of Bomet Municipality fire station	4,000,000	2,000,000
	Maintainance of Bomet Market Infrastructure	2,000,000	1,000,000
	Construction of additional Booking offices in Bomet stage	4,000,000	2,000,000

	Improvement and Marking of additional parking lots in Bomet CBD	2,000,000	1,000,000
	Development of Recreational facilities in Bomet Green Stadium	3,000,000	1,000,000
2640499	KUSP Urban Development Grant (UDG)	-	18,278,289
	Total Development	**15,000,000**	**25,278,289**
	Total Bomet Municipality	**69,746,000**	**73,898,289**

KUSP- UIG

SUB ITEM	SUB ITEM NAME	PROPOSED ESTIMATES FY2024/2025	APPROVED ESTIMATES FY2024/2025
	Use of goods and services	-	
	Development of county Urban Institutional Development Strategy(CUIDS)	1,000,000	1,000,000
	Valuation updates (assets mapping system, buying of soft ware, inventories)	2,000,000	2,000,000
	Policies regulations Dialogues(policy on funding model, environment and safeguard policy,Urban and Cities policy)	2,000,000	2,000,000
	Mapping of Climate Resilience activities	1,000,000	1,000,000
	Gender mainstreaming Programs	1,000,000	1,000,000
	Development of Revenue Database System	3,000,000	3,000,000
	GIS Digitization and digitilization	500,000	500,000
	Development of Billing System tools	2,000,000	2,000,000
	Analysis & design for urban improvement and funding process(project feasibility study)	2,000,000	2,000,000
	Fire Emergency Response Plans	1,000,000	1,000,000
	Consultative meeting with business & private sector(citizen fora)	2,000,000	2,000,000
	Environmental Screening and Waste management control system	1,000,000	1,000,000
	Resettlement Action Plans(ARAPS)	500,000	500,000
	Occupation, Health & Safety plans	500,000	500,000
	Special equipments (surveying machines, environmental monitoring)	1,500,000	1,500,000
	Capacity Building, Training & peer learning on municipal plans for stakeholders, neighborhood associates, municipal board and staff	2,000,000	2,000,000

2210801	Catering services- accommondation- domestic travel, cog meetings, development partners for municipal staff and board members	2,000,000	2,000,000
2210303	Daily Subsistence allowance for board members and municipal staff, seminars, business community and associattes	2,000,000	2,000,000
2211016	Purchase of Uniforms and Clothing - municipal Staff	1,000,000	1,000,000
	Establishment of urban institution in classified Urban areas	1,000,000	1,000,000
	Purchase of Municipal office furniture, renovation, painting, tilling etc	3,000,000	3,000,000
2211101	Purchase of General Office Equipment (computers, laptops, papers, pens, forms, small office equipment etc)	2,000,000	2,000,000
2210502	Publishing and Printing services for office activities	300,000	300,000
	HRM systems (purchase of cabinets filling system, records/library)	500,000	500,000
	GRAND KUSP TOTAL	**34,800,000**	**34,800,000**
SOTIK MUNICIPALITY			
SUB ITEM	**SUB ITEM NAME**	**PROPOSED ESTIMATES FY2024/2025**	**APPROVED ESTIMATES FY2024/2025**
	Recurrent Expenditure		
	Boards, Committees, Conferences and Seminars-Board members and staff with partners and related agencies	1,000,000	1,000,000
	Consultancy services	1,500,000	1,000,000
	Total Recurrent	**2,500,000**	**2,000,000**
	Development		
	Rehabilitation of selected town roads in Sotik	2,500,000	2,500,000
	Total Sotik Municipality	**5,000,000**	**4,500,000**
	TOTAL MUNICIPALITIES	**109,546,000**	**113,198,289**
	GRAND TOTAL LANDS, HOUSING, URBAN & MUNICIPALITIES	**335,839,492**	**315,420,289**
ROADS PUBLIC WORKS AND TRANSPORT			
SUB ITEM	**SUB ITEM NAME**	**PROPOSED ESTIMATES FY2024/2025**	**APPROVED ESTIMATES FY2024/2025**
2210103	Gas expense	86,000	40,000

2210203	Courier and Postal Services	10,000	10,000
2110202	Casual Labor - Others	8,000,000	8,000,000
2210399	Domestic travels and Subsistence, and Other Transportation Costs	2,500,000	1,500,000
2210302	Domestic travels	2,500,000	1,500,000
2210399	foreign Travel travels and Subsistence, and Other Transportation Costs	2,000,000	500,000
2210101	Electrical installation at county workshop	1,000,000	500,000
2211201	Fuel and lubricants for utility vehicles	7,000,000	5,000,000
2211324	Identification, surveying and beaconing of road reserves	1,000,000	1,000,000
2211399	Community Participation [other operating expenses]	200,000	100,000
2210309	Field Allowance (supervision)	2,000,000	1,000,000
2210303	Daily subsistence allowance	2,000,000	800,000
2211029	Protective Personal Equipment (PPE)	500,000	500,000
2210309	Annual Road Inventory Survey	3,000,000	2,500,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	40,000	20,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	3,000,000	1,800,000
2210903	Plant, Equipment and Machinery Insurance	3,000,000	3,000,000
2210904	Motor Vehicles Insurance	2,000,000	1,800,000
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	600,000	200,000
2210502	Publishing And Printing Services	600,000	500,000
2210504	Advertising, awareness and public campaigns	1,000,000	800,000
2210802	Boards, committees, conferences and seminars	3,200,000	1,500,000
2210799	Staff capacity building-technical	3,500,000	2,000,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	1,500,000	1,200,000
2211102	Supplies and Accessories for Computers and Printers	500,000	300,000
3111002	Purchase of computers, printers and other IT equipment	900,000	400,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	222,165	222,165

	Sub Total	**51,858,165**	**36,692,165**
	OTHER RECURRENT EXPENDITURE	-	
2211201	Maintenance Expenses-Motor Vehicles	15,000,000	10,000,000
2220101	NTSA (Annual vehicle inspection, replacement of number plates)	500,000	500,000
2220201	Disposal of county assets (vehicles, plants, tractors, m-cycles, tyres, and batteries)	500,000	500,000
2220101	Maintenance of Plant, Machinery and Equipment	18,000,000	15,000,000
2220101	Purchase of tyres for, Heavy machinery, motor-vehicles, and motor cycles	10,000,000	10,000,000
2220201	Maintenance of Buildings and Stations -- Non-Residential	3,000,000	1,500,000
2220205	Purchase of Office Furniture and Fittings	1,000,000	-
3111111	Installation of CCTV, Wi-Fi and its accessories at county workshop	300,000	300,000
3111114	Purchase of survey equipment	1,200,000	1,000,000
3111001	Maintenance of Computer, Software and Network	500,000	300,000
2220210	**Sub Total**	**50,000,000**	**39,100,000**
	Total O&M	**101,858,165**	**75,792,165**
	Total Recurrent Expenditure	**101,858,165**	**75,792,165**
	DEVELOPMENT	-	
	Policy planning and administrative services	-	
Program 1	Policy Development (Public Works policy)	500,000	500,000
	TOTAL	**500,000**	**500,000**
Program 2	**Roads Construction & Maintenance**	-	
2211031	Gravel; Aggregate, ton (Quarries)	22,000,000	20,000,000
3110499	Construction of Roads- Major roads	75,000,000	100,000,000
3110499	Roads Maintenance-Minor Roads	75,000,000	100,000,000
2211201	Road maintenance (Fuel for heavy machinery)	50,000,000	50,000,000
3110499	Construction of roads crosscutting wards	44,500,000	60,000,000
	Construction of roads (Pending Bills)		44,000,000
3110601	Overhaul of Roads (RMLF)	163,685,211	163,685,211

	TOTAL	**430,185,211**	**537,685,211**
Program 3	**Development and Maintenance of other public works**		
3110501	Construction and Maintenance of Motorized Bridge (Tilangok Chepkosa andTindinyek Bridge)	-	50,000,000
	Construction and Maintenance of Box Culvert	20,000,000	20,000,000
3110501	Precast Culvert Installation and maintenance	25,000,000	25,000,000
3110501	Foot Bridge construction	12,000,000	8,000,000
3110299	Operationalization Material Testing Lab	10,000,000	2,000,000
2211311	Consultancy services for Construction works	-	
3111112	Purchase of software's	-	
	TOTAL	**67,000,000**	**105,000,000**
Program 4	**County Transport Infrastructure**	-	
3110504	Installation of additional units for Fleet management system and annual subscription	2,500,000	1,000,000
3110299	Construction of buildings (Service Bay)	2,000,000	1,500,000
3110202	Equipping of County Mechanical Workshop	-	
3110701	Purchase of Supervision vehicles	-	
2211029	Road safety	500,000	500,000
	TOTAL	**5,000,000**	**3,000,000**
	Net development Total	**502,685,211**	**646,185,211**
	TOTAL RECURRENT	**101,858,165**	**75,792,165**
	Grand Total	**604,543,376**	**721,977,376**
		-	
TRADE ,ENERGY TOURISM ,INDUSTRY AND INVESTMENT.			
Sub Item	**Sub Item Name**	**PROPOSED ESTIMATES FY2024/2025**	**APPROVED ESTIMATES FY2024/2025**
2110101	Basic Salary	-	
2120101	Nssf	-	
2120103	Employer Contribution To Pension Scheme	-	
	Responsibility Allowance	-	

2110301	House Allowances	-	
	Casuals	850,000	850,000
	Leave Allowances	-	
2110314	Commuter Allowances	-	
	Total	**850,000**	**850,000**
2210101	Electricity	-	
2210102	Water And Sewerage Charges	20,000	20,000
2210103	Gas Expense	40,000	40,000
2210201	Telephone, Telex, Facsimile And Mobile Phone Services	200,000	100,000
2211016	Purchase Of Uniforms And Clothing-Staff	-	
2210203	Courier And Postal Services	20,000	20,000
2210202	Internet Connections	-	
2210205	Satellite Access Services	50,000	50,000
2211399	Community Participation	100,000	50,000
2210705	Field Training Attachments	120,000	50,000
2210301	Travel Costs (Airlines, Bus, Railway, Mileage Allowances, Etc.)	1,000,000	800,000
2210401	Foreign travel costs	500,000	500,000
2210302	Accommodation - Domestic Travel	1,000,000	800,000
2210303	Daily Subsistence Allowance	1,050,000	700,000
2210502	Publishing And Printing Services	280,000	200,000
2210503	Subscriptions To Newspapers, Magazines And Periodicals	40,000	20,000
2210504	Advertising, Awareness And Publicity Campaigns	300,000	300,000
2210599	Printing, Advertising – Other	-	
2210801	Catering Services (Receptions), Accommodation, Gifts, Food And Drinks	600,000	500,000
2210802	Boards, Committees, Conferences And Seminars(Community Strategy Activities)	1,000,000	800,000
2210505	Trade Shows And Exhibitions	1,000,000	500,000
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment Etc)	400,000	300,000
2211201	Refined fuels and lubricants	2,400,000	2,000,000
2211103	Sanitary And Cleaning Materials, Supplies And Services	195,000	195,000

2211301	Bank Service Commission And Charges	-	-
3110902	Purchase Of Household And Institutional Appliances	-	-
3111001	Purchase Of Office Furniture And Fitttings	-	-
2210304	Sundry Items	-	-
2220210	Maintenance Of Computers, Software, And Networks	-	-
3111003	Purchase Of Air Conditioners, Fans And Heating Appliances	-	-
3111009	Purchase Of Other Office Equipment	250,000	200,000
3111002	Purchase Of Computers, Printers And Other IT Equipment	450,000	300,000
2210799	Training	1,576,438	1,000,000
2211102	Supplies And Accessories For Computers And Printers	100,000	100,000
3110704	Purchase Of Bicycles And Motorcycles	-	-
2211306	Membership Fees, Dues And Subscriptions To Professional And Trade Bodies	40,000	20,000
2220202	Maintenance Of Office Furniture And Equipment	50,000	50,000
	sub-total	**12,781,438**	**9,615,000**
	Other Recurrent Expenditure		
2220101	Maintenance Expenses - Motor Vehicle	800,000	600,000
2220101	Maintenance Expenses -Generator service	300,000	200,000
3110599	Maintenance Expense- Electric Fence	100,000	100,000
		1,200,000	**900,000**
	Total O&M	**13,981,438**	**10,515,000**
	P1. Trade Development		
2210799	S.P. 1.1 Capacity Building of SMEs	500,000	300,000
2210807	S.P 1.2 Trade Awards	500,000	300,000
2640499	S.P. 1.3 County Enterprise Fund	-	
3110504	S.P 1.4 Market Development- Construction of "mama mboga" market stalls and boda boda sheds	20,000,000	25,000,000
3111010	S.P.1.5 Fair Trade and Consumer Protection Practices	500,000	200,000
		21,500,000	**25,800,000**

	P2. Tourism Development		
3110599	S.P. 3.1 Development of The Tourism Niche Products	7,000,000	1,000,000
2210505	S.P. 3.2 Tourism promotion and exhibition	2,000,000	1,000,000
	Sub Total	**9,000,000**	**2,000,000**
	P3. Energy Development		
3111011	S.P. 2.1. Power Generation And Distribution Service	1,000,000	500,000
3110504	S.P. 2.2. Installation of Floodlights & Maintenance (Solar)	14,000,000	24,000,000
2640499	S.P.2.3 REREC Matching funds	5,000,000	3,000,000
	Total Expenditure Programme 2	**20,000,000**	**27,500,000**
	P4. Industry Development		
3110504	S.P. 4.1. Industrial Development and Support (Industrial Park)	4,000,000	1,000,000
2211006	S.P. 4.2. Equipping of Jua Kali sheds	2,000,000	1,000,000
	Total Expenditure Programme 4	**6,000,000**	**2,000,000**
	P.5 INVESTMENT	-	
2211399	County Investment Conference	2,000,000	1,500,000
3110299	S.P 5.2Fencing of Industrial Park/EPZ	-	
	Total Expenditure Programme 5	**2,000,000**	**1,500,000**
	Total Development Budget	**58,500,000**	**58,800,000**
	Total recurrent	**14,831,438**	**11,365,000**
	GRAND TOTAL	**73,331,438**	**70,165,000**

	WATER AND ENVIRONMENT		
Sub Item	**Sub Item Name**	**PROPOSED ESTIMATES FY2024/2025**	**APPROVED ESTIMATES FY2024/2025**
	WATER AND ENVIRONMENT		
	Sub-Item Description		
2210101	Basic Salaries-		
2110301	House Allowance		
2110314	Transport Allowance		
2120100	NSSF		

2110320	Leave Allowance		
2120101	Employer Contributions to Compulsory National Social Security Schemes		
2110202	Casual labour		
	Sub Total Compensation to Employees		
	Use of Goods and Services		
2210103	Gas expense	50,000	40,000
2210102	Water and Sewerage Charges	100,000	50,000
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	30,000	30,000
2210203	Courier and Postal Services	23,100	23,100
2210399	Domestic Travel and Other Transportation Costs	4,808,112	1,800,000
2210101	Electricity	250,000	150,000
2210303	Daily subsistence allowances	1,500,000	1,000,000
2210802	Boards, Conferences, Seminars, other expenses	1,000,000	1,000,000
2211399	Community Participation [other operating expenses]	3,000,000	500,000
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,000,000	1,500,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	100,000	40,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,200,000	2,000,000
2211016	Purchase of Uniforms and Clothing – Staff	1,500,000	500,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	2,000,000	1,500,000
2211201	Refined Fuels and Lubricants for Transport	4,000,000	2,500,000
3111002	Purchase of computers and other IT equipment for offices	1,500,000	800,000
2211102	Supplies and Accessories for Computers and Printers	500,000	300,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	300,000	300,000
2210799	Training Expenses	1,000,000	150,000
2211306	Membership fees, dues and subscription to professional and trade bodies	100,000	40,000
	Sub Total	**25,961,212**	**14,223,100**
	OTHER RECURRENT EXPENDITURE		
2630201	Support to Bomet Water Company for Payment of electricity bills	65,000,000	50,000,000

3110701	Purchase of motor vehicles	-	-
3110704	Purchase of motor cycles	-	-
3111001	Purchase of furniture and fittings	85,000	-
2220101	Maintenance Expenses-Motor Vehicles	900,000	500,000
2220202	Maintenance of Office Furniture and Equipment	160,000	50,000
2210904	Motor vehicle Insurance cover	640,000	300,000
2220205	Maintenance of Buildings and Stations -- Non-Residential	200,000	-
2220210	Maintenance of Computer, Software and Network	-	
2210603	Office rent	2,000,000	1,000,000
2640499	IDA-Climate institutional support (CCIS)	11,000,000	11,000,000
	Sub Total other recurrent	**79,985,000**	**62,850,000**
	Total Recurrent Expenditure	**105,946,212**	**77,073,100**
	DEVELOPMENT	**-**	
Programme 1	**Policy planning and administrative services**	-	
2210504	County water policy and bill	-	
2210504	County Water Master Plan documentation	-	
2211310	Consultancy services for design of water supply infrastructure	-	
2211310	County Water and Sanitation Strategy and Investment Plan	5,000,000	-
	TOTAL	**5,000,000**	**-**
Programme 2	**Development of Water Supply for Domestic, Commercial, industrial and irrigation purposes**		
3110602	Water supply infrastructure (Design,Acquistion of Meters Ksh.20M, Aonet Water project KES 20 million)	134,600,909	104,600,909
3110602	Pipeline extension services	45,000,000	75,000,000
2640499	Cash Transfer (BIDP Programme)	15,000,000	15,000,000
3110602	Water harvesting and storage	72,899,091	60,899,091
	Cash Transfer (World Vision/County programme)	500,000	500,000

3110602	Spring protection,Cash transfer Dig deep Africa/County	23,139,099	20,000,000
3110602	WASH - Health & Water- DIG DEEP	60,000,000	60,000,000
	NAWASIP K-WASH	100,270,853	100,270,853
3110602	Hydrogeological Surveys, Drilling and Equipping of boreholes and other civil works	1,000,000	500,000
3110602	Support to water company		50,000,000
3110602	Irrigation infrastructure	2,000,000	1,000,000
	TOTAL	**454,409,952**	**487,770,853**
Programme 3	**Waste water management**		
2211310	Construction of Decentralized treatment system for Mogogosiek town	5,000,000	5,000,000
	TOTAL	**5,000,000**	**5,000,000**
	Net development Total	**464,409,952**	**492,770,853**
	Total Recurrent	**105,946,212**	**77,073,100**
	GRAND TOTAL	**570,356,164**	**569,843,953**
ENVIRONMENT AND NATURAL RESOURCES			
Sub Item	**Sub Item Name**	**PROPOSED ESTIMATES FY2024/2025**	**APPROVED ESTIMATES FY2024/2025**
2210101	Basic Salaries-		
2110301	House Allowance		
2110314	Transport Allowance		
2120100	NSSF		
2110320	Leave Allowance		
2120101	Employer Contributions to Compulsory National Social Security Schemes		
2110202	Casual labour		
	Sub Total Compensation to Employees		
	Use of Goods and Services		
2210103	Gas expense		
2210102	Water and Sewerage Charges		
2210201	Telephone, Telex, Facsimile and Mobile Phone Services		
2210203	Courier and Postal Services		
2210399	Domestic Travel and Other Transportation Costs		
2210101	Electricity		

2210303	Daily subsistence allowances		
2210802	Boards, Conferences, Seminars, other expenses		
2211399	Community Participation [other operating expenses]		
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)		
2210503	Subscriptions to Newspapers, Magazines and Periodicals		
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks		
2211016	Purchase of Uniforms and Clothing – Staff		
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)		
2211201	Refined Fuels and Lubricants for Transport		
3111002	Purchase of computers and other IT equipment for offices		
2211102	Supplies and Accessories for Computers and Printers		
2211103	Sanitary and Cleaning Materials, Supplies and Services		
2210799	Training Expenses		
2211306	Membership fees, dues and subscription to professional and trade bodies		
	Sub Total	**-**	
	OTHER RECURRENT EXPENDITURE		
2630201	Subsidy to Bomet Water Company for payment of electricity Bills	-	
3110701	Purchase of motor vehicles	-	
3110701	Purchase of motor vehicle (FloCCA)	6,000,000	6,000,000
3110704	Purchase of motor cycles	-	
3111001	Purchase of furniture and fittings	-	
2220101	Maintenance Expenses-Motor Vehicles		
	Maintenance of Office Furniture and Equipment		
2210904	Motor vehicle Insurance cover		
2220205	Maintenance of Buildings and Stations -- Non-Residential		
2220210	Maintenance of Computer, Software and Network		
2210603	Office rent		
2640499	IDA-Climate institutional support (CCIS)		
	IDA-Climate institutional support (CCRI GRANT) Administrative costs		50,716,742
	Sub Total other recurrent	**6,000,000**	**56,716,742**

	Total Recurrent Expenditure	**6,000,000**	**56,716,742**
	DEVELOPMENT		
Programme 1	**Policy planning and administrative services**		
2211310	Consultancy Services for county ,environmental coordination and management policy	1,500,000	-
	TOTAL	**1,500,000**	**-**
Programme 2	**Environmental and natural resources protection and conservation**		
3111604	Soil and water conservation	1,000,000	500,000
3111604	Riparian protection	1,500,000	750,000
3111604	Agroforestry	1,000,000	500,000
3111604	Solid waste management	1,000,000	500,000
	County Climate Change Unit (CCU) Capacity Building		6,000,000
2640499	Climate Change adaptation and Resilience-County allocation	85,000,000	106,283,258
2640499	IDA Kenya/Climate Change Resilience Invest (CCRI Grant) World Bank	130,126,688	130,126,688
2640499	IDA Kenya/Climate Change Resilience Invest (CCRI Grant) World Bank Bal B/F	65,063,344	65,063,344
2640499	IDA Kenya/Climate Change Resilience Invest (CCRI)KfW	85,000,000	85,000,000
2640499	Climate Change adaptation an Re-Grants	-	-
3111305	Environmental Education and Awareness Creation (Environment Committee)	2,500,000	2,500,000
	TOTAL	**372,190,032**	**397,223,290**
	TOTAL ENVIRONMENT	**373,690,032**	**397,223,290**
	Net development Total	**838,099,984**	**889,994,143**
	Total Recurrent	**111,946,212**	**133,789,842**
	GRAND TOTAL	**950,046,196**	**1,023,783,985**

5. ITEMIZED BUDGET FOR THE COUNTY ASSEMBLY

The following is the approved itemized budget for the County Assembly

APPROVED PROGRAM BASED BUDGET FOR FY 2024-2025	
PRINCIPAL ITEMS	
ITEM DESCRIPTION	**Proposed Budget Estimates 2024/2025**
	KSHS
SUMMARY	
Compensation to Employees	**400,387,231.00**
Use of Goods and Services	**398,071,324.00**
Development	**248,824,018.00**
TOTAL EXPENDITURE	**1,047,282,573.00**
PROGRAMME 1: COUNTY LEGISLATURE (LEGISLATIVE SERVICES)	
Sub-Programme 1.1: Legislative Services	
Compensation to Employees	
Salaries for Members of the County Assembly	59,726,880.00
House Allowances	23,880,000.00
Mileage Allowance	13,756,152.00
Car Maitainance Allowance	13,756,152.00
Responsibity Allowance	11,988,000.00
Sitting Allowance	30,942,400.00
Gratuity	15,712,256.00
Sub-Total for Compensation to Employees	**169,761,840.00**
Cost of Goods and Services	
Telephone Alowance	2,508,000.00
Laundry Expenses	100,000.00
Travel Cost (Airlines ,bus ,railway,mileage allowances)	3,145,000.00
Accommodation -Domestic Travel	36,236,000.00
Travel costs (Airlines,bus ,railways)	2,400,000.00
Foreign Accomodation	12,907,604.00

Sub-Total for Cost of Goods and Services	**57,296,604.00**
Sub-Total for Legislative Services	**227,058,444.00**
-	
Sub-Programme 1.2: Committee Services and House Proceedings	
Cost of Goods and Services	-
Local Travel	7,036,580.00
Accomodation for Local Travel	54,456,000.00
Hire of training facilities and equipment	14,546,000.00
Travel costs (Airlines,bus ,railways)	6,000,000.00
Foreign Accomodation	12,167,960.00
Publishing and Printing	2,000,000.00
Total for Cost of Goods and Services	**96,206,540.00**
Sub-Programme 1.3: Office of the Speaker	
Cost of Goods and Services	
Payments of rents and rates-Residential	1,500,000
Official Entertainment, catering and celebration of official ceremonies	6,503,600
National Celebrations	200,000
Sundry Items (e.g. airport tax,taxis etc…)	1,344,000
Total for Office of the Speaker	**9,547,600.00**
TOTAL FOR LEGISLATIVE SERVICES	**332,812,584.00**
PROGRAMME 2: OVERSIGHT AND REPRESENTATION	
Sub-Programme 2.1: Decentralisation of Services	
Compensation to Employees	
Casual labour and others- (eg Ward Staff, contractual staff)	41,496,000.00
Total for Compensation to Employees	**41,496,000.00**

Cost of Goods and Services	
Ward administrative expenses	66,554,555.00
Total for Cost of Goods and Services	**66,554,555.00**
Total for Decentralization of Services	**108,050,555.00**
Sub-Programme 2.2: Public Participation	
Cost of Goods and Services	
Other Operating Expenses-(eg Asset Inventory, Public Participartion and FS reporting)	4,000,000.00
Advertising and Awareness	2,700,000.00
Total for Cost of Goods and Services	**6,700,000.00**
Sub-Programme 2.3: Site Visits	
Cost of Goods and Services	
Field operation Allowance (Eg Site Visit)	1,400,000.00
Total for Cost of Goods and Services	**1,400,000.00**
TOTAL FOR OVERSIGHT AND REPRESENTATION	**116,150,555.00**
GRAND TOTAL FOR COUNTY ASSEMBLY	**448,963,139.00**
PROGRAMME 3: OFFICE OF THE CLERK - GENERAL ADMINISTRATION, HUMAN RESOURCE AND ADMINISTRATIVE SERVICES	
Sub-Programme 3.1: County Assembly Service Board	
Compensation to Employees	
Board ,Sub Committee & Audit Committee Allowances	12,320,000.00
Retainer allowance	3,480,000.00
Transport Allowance	528,000.00

Total Compensation to Employees	**16,328,000.00**
Use of Goods and Services	
Boards,Committee,Conference and Seminars (CASB)	13,000,000.00
Car Loan to Civil Servants	50,000,000.00
Telephone Alowance	120,000.00
Total Use of Goods and Services	**63,120,000.00**
Total for County Assembly Service Board	**79,448,000.00**
Sub-Programme 3.2: Human Resource and Administrative Services	
Compensation to Employees	
Basic Salaries-County Assembly Service	102,820,596.00
Contractual Employees	8,649,100.00
House Allowance-County Assembly Service	21,589,200.00
Transport Allowance	7,660,632.00
Leave Allowance-County Assembly Service	552,000.00
Non-practising Allowances	4,800,000.00
Employer Contributions to Compulsory National Social Security Schemes	1,597,320.00
Employer Contribution-Housing Levy,FBT	8,400,000.00
Monthly Pension-County Assembly Service	16,641,343.00
Employer contribution to NITA	91,200.00
Total for Compensation to Employees	**172,801,391.00**
Use of Goods and Services	
Electricity	2,000,000.00
Water and Sewerage	2,091,560.00
Gas Expenses	0.00
Telephone Allowance	3,372,000.00
Accommodation - Training	10,000,000.00

Trainer Allowance		1,000,000.00
Renumeration of Instructors and contract based training services		2,000,000.00
Production and Printing of training materials		600,000.00
Tution fees		5,000,000.00
Intership/Attachment		2,400,000.00
Official Entertainment, catering and celebration of official ceremonies	1,000,000	
Field training attachment		1,296,000.00
Contracted Guards and Cleaning Services		3,500,000.00
Motor vehicle Insurance		2,000,000.00
Medical Cover-exgratia		1,000,000.00
Medical Cover and GPA		20,000,000.00
Group personal Insurance		0.00
Plant and Equipment and machinery insurance		1,000,000.00
General Office Supplies (papers, pencils, forms, small office equipment)		1,414,160.00
Sanitary and Cleaning Material		1,500,000.00
Supplies of Production		0.00
Refined Fuels and Lubricants		6,000,000.00
Parking Charges		30,000.00
Legal Dues/fees, Arbitration and Compensation Payments		2,000,000.00
Contracted Technical Service		1,000,000.00
Maintainance Expenses - motor Vehicles		4,275,000.00
Maintainance Plant/Machinery and Equipment		340,000.00
Maintainance of Office Furniture		100,000.00
Maintenance Non residential Buildings		1,172,500.00
Maintainance of Buildings-residential		0.00
Membership Fee, Dues & Subscription to Proffesional and Trade Bodies		3,000,000.00

Purchase of Uniform Clothing	2,000,000.00
Purchase of Office Equipment, furniture and Fixtures	100,000.00
Total for Use of Goods and Services	**81,191,220.00**
Total for Human Resource and General Administrative Services	**253,992,611.00**
Sub-Programme 3.3: Financial Management Services	
Use of Goods and Services	
Advertising and Awareness	1,300,000.00
Bank Charges	50,000.00
Asset Inventory	500,000.00
Annual Report Expense	1,000,000.00
Total for Financial Management Services	**2,850,000.00**
Sub-Programme 3.4: Information Services & E-Assembly	
Use of Goods and Services	
Telephone and Telex	600,000.00
Purchase of ICT Nertworking and Communication Equipment.	0.00
Internet Connection	3,000,000.00
Courier and Postal Service	120,000.00
Printing ,advertising-others	1,000,000.00
Education and Library Supplies	500,000.00
Purchase of Computer Consumables and Printer Accessories	1,234,805.00
Maintenance of Computers, Software and Networks	500,000.00
Purchase of Motor vehicles	
Purchase of Computers, Laptops and Printers	4,000,000.00
Purchase of software	1,500,000.00

Purchase /production of photographic and Audio visual materials	750,000.00
Satellite Access Services (TV Subscriptions)	0.00
Purchase of other office Equipment	0.00
Total for Information and Communication Services	**13,204,805.00**
Sub-Programme 3.5: Infrastructure Development	
Use of Goods and Services	
Construction of Residential Building(Speakers Residence)	14,000,000.00
Construction of Non-Residential Building(Main Chamber)	0.00
Construction of Building - MAIN/Boundary Chamber	48,328,018.00
Refurbishement of Residential Building	0.00
Design,project supervision,carpeting ,interior design	25,000,000.00
Library Development	3,196,000.00
Purchase of other Office Equipments	11,800,000.00
MainChamber-Lifts,Watertank & borehole	41,000,000.00
Purchase of ICT Networking and Communications Equipment	102,000,000.00
Purchase of Software (E-Parliament System)	0.00
Engineering and design plans	0.00
Repairs and maintainance of non-residential buildings and offices	2,000,000.00
Land scapping & Parking	1,500,000.00
Purchase of Hansard Equipments	0.00
Total for Infrastructure Development	**248,824,018.00**

TOTAL FOR GENERAL ADMINISTRATION, HUMAN RESOURCE AND ADMINISTRATIVE SERVICES	**598,319,434.00**
GRAND TOTAL FOR ALL PROGRAMMES	**1,047,282,573.00**

Sectoral Committee Views

Sectoral Committee Submissions
Committee on Gender, Culture and Social Services
Salient issues

1. Casual Employees

The committee noted that the department has sought to engage more casuals with an increased budget allocation from KES 2,250,000 to KES 3000,000. The committee seeks to know the reason for increasing more casuals against a backdrop of limited resources and what mandate are they coming to serve.

Response

The department intends to engage front office officers and cleaners in Kaptien Library, Mugeni Cultural, Koipeyon Library, Silibwet Film-Hub.

2. Gender, Children Services, and Social Protection

a. Social protection remains a major issue, as evidenced by the rising cases of gender-based violence and sexual abuse within the county. There needs to be a consistent effort to combat these vices to prevent their negative impact on society. The committee noted with concern a significant cut in the allocation for this program. The estimates for FY 2024/2025 propose an allocation of KES 4 million, which is a decrease of KES 6 million from the set ceiling of KES 10 million. What is your view on this matter as the CECM?

Response

The program involves helping the vulnerable families in wards by purchasing iron sheets, mattresses, and even foodstuff. However, the amount is too small for this program and the committee should consider increasing the allocation by at least by 100,000 per Ward.

b. Both gender mainstreaming and women empowerment are essential for achieving gender equality and fostering a just and equitable society. They require a coordinated effort across all sectors and levels of society to challenge and change discriminatory practices and norms. Adequate funding is therefore crucial for;
   - ➢ Capacity-building activities include training government officials, community leaders, and other stakeholders on gender equality principles and practices. This enhances their ability to integrate gender perspectives into their work.
   - ➢ Awareness campaigns and educational programs that inform the public about gender issues, women's rights, and the benefits of gender equality. These initiatives are essential for changing societal attitudes and behaviors.
   - ➢ Women can access vital services such as healthcare, legal assistance, and economic support. This is particularly important for addressing gender-based violence and providing support to survivors.

The committee noted that the proposed budget estimates seek to reduce the allocation for this crucial program by KES 4.2 million. This reduction will, however, adversely impact the department's efforts to address these challenges. Could you please provide more insight into this situation?

Response

The CECM submitted that program involves empowering the groups across the County via purchasing of incubators and offering training programs to the beneficiaries. She stated that that the amount was inadequate to implement the project fully.

Committee's Observation

The Committee observed that the Department of Gender, Culture and Social Services is under-budgeted. The approved CFSP for FY 2024/2025 had proposed KES 59 million. However, the submitted budget estimates for the same fiscal year propose an allocation of only KES 40 million, resulting in a decrease of KES 19 million.

Committee's Recommendation

After, an in-depth analysis, the committee made the following recommendations;

1. That KES 100,000 per ward be additionally added for social and child protection, totaling KES 2.5 million. This program aims to support the County Department in aiding its most vulnerable members.
2. That the allocation for Gender Mainstreaming and Women's Empowerment be increased from KES 6.7 million to KES 10 million. This increase is intended to combat cases of gender-based violence effectively.
3. That the development budget be raised from KES 6 million to KES 15 million.

Committee on Administration, Peace, Justice and Legal Affairs
Salient issues

1. The committee takes note on the increased allocation for the presidential visit by KES 1 million. Kindly expound on this especially on the need and importance of such visit and how those funds will be administered.

Response:
The President's visit includes the Presidency (the President, First Lady, Deputy President and the Second Lady). The County Government is running a programme with the Office of the Spouse to the Deputy President. Based on last years' experience hosting the Presidency (including a 3 day visit by the 2nd Lady) put a strain on our budget on hospitality and logistical issues; Chepalungu forest reforestation project is increasingly receiving high profile guests and is also likely to attract Presidential visits based on the proposed operations, thus the increase by 1M.

2. The committee observes that there is an introduction of Resource mobilization programme of KES 2M which was initially not there, the committee seeks to know what informed this new allocation, kindly justify

Response:
The CECM stated that this is a new unit/section dedicated to mobilizing resources through proposal writing, identifying donors and partners, and facilitating donor visits and hosting. The unit will also focus on training staff in resource mobilization. Investing in this area will provide the County with additional resources, reducing our traditional dependence on the National Treasury.

3. Branding of County projects and property has had its allocation enhanced by KES 2M up from KES 1M earlier approved, the committee seeks to understand what necessitated the more than double allocation added?

Response:

*The CECM stated that there was a need to usher in visitors at the border entry points to Bomet with a large **"WELCOME TO BOMET"** billboard or signposts. The signages would be erected at the border points of Mulot, Chebilat, Daraja Sita, Dikirr border, and in Boito, Konoin. There was an urgent need to popularize the county colors at all county government installations. Additionally, there was a proposed review of the Bomet County logo or emblem, as the current one was generally agreed not to reflect the identity of the Bomet people, their heritage, aspirations, culture, and environment.*

4. Residential Buildings (Governor's Residence) has had its allocation increased by KES 22 M, slightly higher by double of what the committee had approved in the CFSP, the committee further notes that the allocation towards the project has spans through a number of years including the FY 2021/2022 of 30M, FY 2022/2023 of KES14 M, FY 2023/2024 of KES 13M and in the current FY 2024/2025 an allocation of KES 42 M has been proposed. Kindly apprise the committee on the status of the project and what will the increased allocation impacts, the total cost of the project and the allocation of the funds still needed to complete the project and the anticipated time of completion.

Response:

The CECM reported that the project currently stood at 60% completion. However, the contract had since been terminated and was awaiting retendering. A Bill of Quantities totaling Kshs. 42 million had been prepared to complete the project. So far, a total of Kshs. 35 million had been consumed by the project out of the contract sum of KES. 78 million in the previous Bill of Quantities. The KES. 42 million was meant for completion, which was expected in the 2nd quarter of the FY 2024/2025.

5. The Committee notes that the sitting Allowance for Members of village Council (MVC) has been increased from the CFSP approved figure of KES 75M to KES 120M, the committee underscores the work that the village council does, however, the committee seeks to know the reason for the increased allocation and the expected number of the village council that's are to benefit from the program.

Response:

The CECM submitted that the total number of Members of the Village Council (MVC) is 1,255. Each MVC will receive a sitting allowance of KES 5,000 per month, amounting to a total of KES 75,300,000 for the fiscal year 2024/2025. Additionally, KES 45,000,000 will be allocated to pay the unpaid sitting allowances from the fiscal year 2023/2024.

6. The committee notes that there is a significant reduction in compassionate Expenses from the approved ceilings of KES 10 M to KES 7 M. The County of Bomet has

overtime had increased cases of terminal diseases that most of them require urgent and massive resources, the programme has been helpful and therefore the committee notes with concern the reduction of 3 Million. Kindly clarify to the committee why the reduction was done.

Response:
The County Government shift from NHIF to SHIF. The universal healthcare program is expected to cover all Kenyan households therefore a double allocation will no longer be justifiable. We will shift policy, to move away from offering compassionate funds to private health facilities and only to residents to seek treatment at government facilities which we have greatly invested in. This will encourage residents seek treatment in our facilities. There is enhanced and improved facilities in our county as at now. Longisa County Referral Hospital has seen tremendous growth in facilities. The upcoming Dr Laboso Mother and Child Hospital and the upcoming Oncology Centre will also reduce pressure of our residents visiting private facilities. Ndanai and Kapkoros Sub-County Hospitals are soon to be turned into inpatient facilities. This is expected to attract patients to use government facilities.

7. Upon scrutiny, the committee observes that Non Residential Buildings- CDG Renovations which had been allocated KES 5M has been slashed to zero yet increased funding to enable the facility to undertake its mandate effectively is needed, this negates the development and gains that the project was intended to serve. The committee seeks to know the plans and interventions to make the CDG work effectively and efficiently.

Response:
The CECM stated that Department of Administration is working closely with the Department of Agriculture to utilize the facility more productively to the residents of Bomet. The National Government Affordable Housing Programme is also likely to affect the operations at the Center for Devolved Governance (CDG).

8. The committee notes that the office of the County Attorney has been made to be a stand-alone department and given an allocation of KES 23M yet traditionally it was under the department of Administration. The committee, therefore, seeks to know what informed the changes.

Response:
The CECM submitted that Office of the County Attorney plays a key role and that there is need to separate and revamp the office given the increased litigations. The Office plays the role of the principal legal advisor to the Office of the Governor.

9. The committee notes the enhance allocation of Purchase of Furniture (for the cabinet and other Executive offices) from KES 2M to KES 4 Million, the committee seeks a justification for the increased allocation.

Response:
The current Executive Boardroom does not befit the stature of a County Headquarters boardroom. The boardroom issued to host the governor's international and local guests. There is need to revamp the furniture. Need to purchase a red carpet to welcome high profile guests from the gate to the main entrance. The Governor's building has no reception table and noticeboard. There's need to revamp the bare waiting area. There is need to raise the stature of the Deputy Governor's office by purchase of a carpet. Finally, more executive chairs are needed for the auditorium which is increasingly being used for executive meetings and hosting guests.

Committee on Finance and Economic Planning
Economic Planning
Observations

- **THAT** the ceilings for operation and maintenance set by the County assembly in the County Fiscal Strategy Paper 2024/25 is KES 26,200,000
- **THAT** the total proposed budget estimates for recurrent expenditure in the department of economic planning is KES 67,548,573
- **THAT** the proposed development expenditure for the department of economic planning is KES 26,748,574
- **THAT** the department has budgeted KES 220,000,000 for flagship projects

FINANCE

- **THAT** the CFSP ceilings for operations and maintenance for the department of finance is KES 139,700,000
- **THAT** the department's proposed estimates for the FY 2024/25 is as follows:
  i. Recurrent expenditure- KES 144,500,000
  ii. Development expenditure-KES 59,500,000

Grand Total-KES 204,000,000

The committee further observed that the department's proposed estimates has blatantly disregarded the CFSP ceilings set by the County assembly. The CECM Finance and Economic Planning by proposing the estimates which has blatantly disregarded the CFSP ceilings contravenes Regulation 26(4) and (6) of the Public Finance Management (County Governments) Regulations, 2015 which provides:

"(4) Once the County Fiscal Strategy Paper is adopted by the County Assembly it shall serve as the basis of expenditure ceilings specified in the fiscal framework.

(6) The ceiling for the development expenditure and personnel spending of the county government budget shall be approved by the County Assembly and be binding for the next two budget years."

The County assembly while approving the estimates is guided by the provisions of Regulation 37(1) of the Public Finance Management (County Governments) Regulations, 2015 which provides: **"Where a county assembly approves any changes in the annual estimates of budget under section 131 of the Act, any increase or reduction in expenditure of a Vote, shall not exceed one (1%) percent of the Vote's ceilings'.**

Committee's Recommendations

The committee recommends that the department's proposed budget estimates has to conform to the ceilings set by the County assembly in the County Fiscal Strategy Paper 2024-2025. The committee therefore recommends that the proposed programs be adjusted as follows:

Economic Planning

i. KES 367,719 on foreign travel be re-allocated
ii. KES 400,000 on foreign accommodation be re-allocated
iii. KES 1000,000 on travel costs be re-allocated
iv. KES 10,000,000 on catering services be re-allocated
v. KES 1,000,000 on purchase of laptops be re-allocated
vi. KES 4,000,000 on preparation of budget documents be re-allocated
vii. KES 14,000,000 on development of plans(CIDP midterm review) be re-allocated
viii. THAT the proposed development expenditure of KES 26,748,574 be re-allocated since the same was not captured in the ADP 2024/25 and CFSP 2024/25

Finance

i. KES 50,000,000 on pending bills has to be ascertained and justified
ii. KES 7,000,000 on automation of revenue be re-allocated
iii. KES 30,969,189 on casual labor be justified

Committee on Water, Energy, Environment and Natural Resources.

Findings and Observations.

Item		Approved CFSP	Submitted budget estimates
Program. Policy development (County water and sanitation Strategy and Investment Plan)		0	5,000,000
Water supply and infrastructure		85,000,000	134,600,909
Pipeline extension		50,000,000	45,000,000
BIDP		15,000,000	15,000,000
Water harvesting and storage		20,000,000	72,899,091
World vision/County program Transfer		500,000	500,000
Spring protection , Cash transfer and dig deep		23,139,099	23,139,099
WASH-Health and water-Dig deep		-	60,000,000
NAWASIP K-WASH		-	100,270,853
Hydrological survey, drilling		0	1,000,000
Irrigation		2,000,000	2,000,000
Waste water management-Mogogosiek Town Treatment		5,000,000	5,000,000
Total Development for water		**200,639,099**	**464,409,952**
Recurrent for water& Environment		**100,946,212**	**105,946,212**
Subsidy to BOMWASCO		70,000,000	65,000,000
IDA-Climate Institutional support(CCIS)		**11,000,000**	11,000,000
Total allocation for water sector		**301,585,311**	**570,356,164**

<u>Comparison between the submitted budget estimates and the approved CFSP for Environment sector on.</u>

Findings and Observations

Item		Approved CFSP	Submitted budget estimates
1. Policy development (Consultancy services for county, environmental coordination and management policy).		1,000,000	1,500,000
Program 2-Environemental and Natural Resources Protection and conservation			
Soil and water conservation		1,500,000	1,000,000
Riparian protection		1,000,000	1,500,000
Agroforestry		1,000,000	1,000,000
Solid waste management		1,000,000	1,000,000
Climate change adaptation and resilience-county allocation		65,000,000	85,000,000
IDA Climate change resilience invest(CCRI Grant) world Bank		-	130,126,688
IDA Climate change resilience invest(CCRI Grant) world Bank Bal C/F		-	65,063,344
IDA Climate change resilience invest(CCRI) KfW		-	85,000,000
Climate change adaptation and Re-grants		0	-
Environmental Education and Awareness		500,000	2,500,000
Total Development for Environment		71,000,000	**373,690,032**
Recurrent for Environment		**100,946,212**	**105,946,212**
Purchase of motor vehicle		70,000,000	6,000,000
Summary			
Total for development for water and environment		271,639,099	838,099,984
Total for the department		**372,585,311**	**950,046,196**

Therefore, the Committee noted that;

i. The total allocation for development (Water &Environment) was increased from **KES. 271,639,099** to **KES.838, 099, 984.** Therefore, the submitted budget estimates had an additional allocation of **KES. 566,460,885.**

ii. The total allocation for recurrent (water &Environment) was increased from KES. **100, 946, 212** to KES. **105,946,212** Therefore, the submitted budget estimates had an additional allocation of **KES. 5,000,000.**

iii. The department in overall gained an additional amount of **KES 571,460,885**.

Recommendations

1. Increase subsidy to Bomet Water Company to KES. 100 Million.

Energy Sector

Comparison between the submitted Budget Estimate with the approved CFSP Energy sector development.

Item	Approved CFSP	Submitted budget estimates
Power generation and distribution services	500,000	1,000,000
Installation of floodlights and maintenance	15,500,000	**14,000,000**
REREC Matching funds	6,000,000	5,000,000
Total	**22,500,000**	20,000,000

Recommendations

Increase Ksh. 3 Million to the sector

Committee on Lands, Housing and Urban Planning

Lands

Salient Issues

1. The committee notes the consultancy services (town planning) of two market centers has been allocated KES 5 million. The committee seeks to know the targeted market centers. In the approved CFSP, the committee had set ceiling at KES 1 Million but in the budget estimates the amount has been revised upwards by 4 M, Kindly justify this increment.

Response

Chebole, Chebunyo and Mogogosiek, Ndanai , its meant for payment of pending bill. The contractor finished the work but withheld pending payment.

2. The committee observes that the construction and equipping of County Land Registry has been allocated KES 7 million in the submitted budget estimate. In the approved CFSP the allocation had been scrapped to zero. The committee seeks a justification for the reinstatement of the allocation.

Response

There is a need for the construction of the registry since the department does not have one and therefore there is no safe custody of the important land documents.

3. The committee notes that the fencing of the County Government Housing has been allocated KES 3 Million for the exercise. In the approved CFSP the ceilings had been set at KES 500,000. The committee seeks to understand the reason for the increment and the targeted housing units.

Response

The CECM stated that the amount is meant for fencing of the County government housing in Sotik using concrete and chain-link.

Urban

4. The committee notes that outsourcing of garbage collection has been allocated KES 48 million which is double the approved ceilings of KES 20 million. Kindly justify this huge increment.

Response

The contract awarded was equivalent to KES 48 Million.

5. The committee notes and underscores the importance of county machinery that were acquired, in approving the CFSP they took cognizance of the same and reduced the allocation for opening and upgrading of urban access roads from 15 Million to 5 million, the committee is baffled by a further increase in the allocation to KES 17 million in the submitted budget estimate, can the committee be brought to speed on the increased allocations and what informed it.

Response

The CECM submitted that the allocated amount will go towards the purchase of fuel

Recommendation

The committee recommended that of

1. KES 2 Million be reduced from renovations of housing in Sotik.
2. Additional allocation of KES 2 million be added to the development and maintenance of public toilets.

Committee on Health and Sanitation

Salient issues

1. The committee observed that the Personnel Emolument increased significantly by KES 150 million, reaching KES 1.4 billion in the proposed estimates, compared to the approved allocation of KES 1.2 billion in the CFSP for the financial year 2024/2025. Please explain to this committee the reasons behind this substantial increase.

Response

The CECM submitted that Human Resources for Health Norms and Standards (Ministry of Health, 2014c) and the Health Sector Infrastructure Norms and Standards define the human resource and infrastructure norms and standards needed for delivery of the Kenya Essential Package for Health. The health workforce is one of the seven policy orientations specified in the Kenya Health Policy. Specifically, it intends to ensure that there is adequate and equitable distribution of human resources for health.

Achieving UHC and the Sustainable Development Goals requires an enabling policy environment, better management systems and practices relating to human resources for health and dialogue to drive and ensure the harmonization of interventions relating to human resources of health for improved outcomes.

The health worker population ratio in Bomet County is 1:836. Health worker density in Bomet County is 1.2 per 1,000 population, which is lower than the national average of 1.6 per 1,000 population. This suggests that Bomet County may face challenges in recruiting and retaining an adequate number of health workers to meet the health needs of the population.

The department of Health Services wishes to request employment of an additional health workforce competitively through the County Public Service Board to support the Joyce Laboso Memorial Mother & Child Wellness Centre. The recruitment is also informed by the acute staff shortage in the sector against the Norms and Standards recommended by the World Health Organization.

The department has already forwarded an indent for recruitment of an additional 26 healthcare professionals that have since been processed and advertised by the County Public Service Board. The staff will cover units that had severe shortages like nutrition and dietetics, specialized units (critical care, nephrology, peri-operative, oncology), health products and technologies unit, public health and health records management.

The upward adjustment in the proposed estimates also covers the implementation of overdue promotions and re-designation of health workforce. These measures are expected to provide an incentive framework for health workers and maintain industrial harmony as per the prevailing collective bargaining agreements thus improving service delivery. The increment also covers for the employees who were engaged during Covid-19 pandemic.

2. It was also noted that a programme dubbed DANIDA Funds, County contribution with an allocation of KES 14.2 million has been introduced in the proposed estimates. Kindly justify the purpose of this programme.

Response

The CECM stated that Ministry of Health and Council of Governors have been jointly implementing the DANIDA Primary Healthcare (PHC) 2021 - 2025 Program which aims to increase pro-poor access to primary healthcare with focus on Reproductive, Maternal, New born, Child, Child, and Adolescent Health (RMNCAH) services.

The following DANIDA PHC minimum conditions for enforcement by the County in ensuring County Eligibility for funding in line with the Development Engagement Document which are as follows:

- *Counties must allocate a minimum of 22% of the annual budget (excluding conditional grants) to health. For counties spending less than 30% of their budgets on health, the annual allocations for health must increase incrementally per annum.*
- *The grant shall be used to supplement operations and maintenance (O&M) costs as defined in the GoK chart of Accounts and community level interventions.*
- *The Danish support will decrease each year. In order to maintain the same level of funding, the counties must budget for counterpart funds and replenish the amounts accordingly*
- *Counties are required to appropriate the counterpart funds, DANIDA contributions as well as support to level 1 in the county annual work-plans and budgets*
- *Funds are sent to gazette public level 2 and level 3 health facilities which includes the support to community (level 1)*
- *Counties shall distribute the grants according to clear allocation criteria and distribution schedules shared with the Royal Danish Embassy each year.*
- *Counties are required to transfer funds from CRF to Special Purpose Account (SPA) within 15 working days upon receipt and subsequently to health facilities within 10 working days*

- *Counties are required to have cleared annual audit reports from the Office of the Auditor General (OAG) as well as the auditors contracted by the Royal Danish Embassy.*

The following table summarizes the DANIDA PHC GENERAL CONDITIONS for BOMET COUNTY STATUS REPORT as of 10th June 2024

S/NO	***The 8 Conditions:***	***Remarks for Bomet County***	***Checklist***
1	*County Health budget minimum of **22%** of overall budget - increasing annually for those below **30%**.*	*Health Services has been allocated **24.66%** of the overall County budget in the proposed estimates FY2024-2025*	✓
2	*County must use **IFMIS** for all DANIDA and Counterpart fund transfers.*	*Bomet County is IFMIS compliant for all DANIDA and County counterpart funds transfers*	✓
3	*Recipient health facilities must be **Gazetted**.*	*Kenya Gazette **Vol. CXXV—No. 230** issued on 19th October 2023 **containing Gazzetment of Bomet County Health Facilities***	✓
4	*Approved County AWP + Budget – must include the DANIDA PHC funds and County counterpart funds.*	*Submitted PBB for FY2024/2025:* - *Item Code 2640499 - DANIDA Funds disbursements from DANIDA of Kshs 20,056,500* - *Item Code 2640499 - DANIDA funds - County Counterpart contribution of Kshs 14,102,000*	✓
5	*Set timeframe for DANIDA disbursements, CRF-SPA-HF (15 + 10 days).*	*Bomet County transferred the funds from CRF to SPA within 15 working days upon receipt and subsequently to level 2 and 3 health facilities within 10 working days.*	✓
6	*Document DANIDA and County Counterpart funds transfers to SPA/HF.*	*As per IFMIS extract and CBK statement*	✓
7	*Show proof of HF expenditure of DANIDA*	*Bomet has received an Unqualified Audit Report and is now eligible for Tr.1 + Tr.2 + L1 funds*	✓

	and Counterpart funds (Annual Audits).	*(source annual audits from Ernst & Young LLP who are DANIDA's auditors*	
8	*Obtain unqualified audit reports to qualify for further support.*	***Tranche 2 FY22/23 Eligibility Status - Summary as at 19th May 2023 (Highlighting Outstanding Issues from FY21/22 Audits)*** *Bomet has received an Unqualified Audit Report and is now eligible for Tr.1 + Tr.2 + L1 funds*	✓

The increment in DANIDA allocations is for DANIDA Tranche 2 L2/L3 FY22/23 + Undisbursed Tranche 1 and Planned Tr.2 Disbursement from eligibility status report. These funds have been captured appropriately in the resource envelope as revenue. KES 14,102,000 covers the County's counterpart funds.

3. The committee noted that the proposed allocation for cash transfers to health facilities was increased by KES 33 million. The introduction of the Health Facility Improvement Fund (FIF) aims to provide these facilities with financial autonomy, marking a significant achievement. Given this progress, it was expected that additional support from the county government would decrease. Therefore, the committee seeks to understand the reason for this increment.

Response

Since June 2013, all fees charged for health care services at lower-level facilities (dispensaries & health centres) were abolished. Free maternal health care services in public health facilities were also introduced in an effort to remove financial barrier preventing mothers from accessing skilled birth attendance and improve Maternal Mortality Rate (MMR).These policy initiatives were intended to fast track the attainment of Millennium Development Goals (MDGs) number 4 and 5. The maternal health package and abolition of fees at lower level facilities (dispensaries & health centres) were financed through Conditional grants to health facilities using existing systems–Health Sector Services Fund (HSSF) and Hospital Management Services Fund (HMSF).

Post devolution, health facilities remit their monies to the County Revenue Funds (CRF) account. The basis of health facilities remitting their collections to the County Treasury has been the PFM Act (2012) which centralized the county financial management.

However, the PFM Act also states instances in which county entities are allowed to retain user fees for purposes of defraying their expenses in line with PFM Act, Part III Section

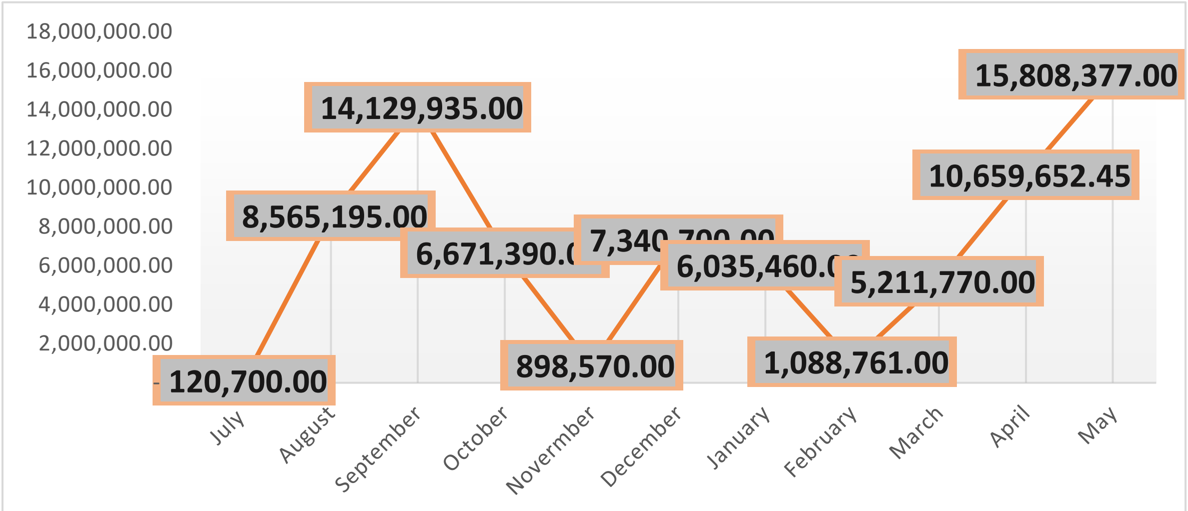
109 (2) (a, b & c). The Bomet County Health Facility Improvement and Public Health Financing Policy 2023 Sessional Paper No. 2 of 2023 adopted and approved by County Assembly of Bomet on 6th December 2023 as well as The Facilities Improvement Financing Act 2023 that was assented by the President on 19th October 2023 to allow the county health facilities to retain revenue collected for defraying operational and maintenance costs.

The department plans to commence operationalization of the FIF provisions in FY2024/2025 and has started on the roadmap by sensitization of the health managers of high-volume facilities. Longisa County Referral and Ndanai Sub-County Hospitals are ready to start implementing FIF. The reduction in cash transfer to health facilities from Ksh 243,413,421 in the current budget (FY 2023/2024) to Ksh 170,567,921 in the proposed estimates for FY2024/25 will be covered by the FIF collections retained by the facilities to defray expenses.

The baseline allocation for a dispensary is Kshs 42,000, health centre is Kshs 129,000, Cheptalal Sub-County 700,000, Sigor SCH is 1,000,000, Kapkoros SCH 300,000. However, the criteria for allocations have been reviewed for several health facilities based on the prevailing workload and catchment populations. Upon implementation of the FIF, the Cash Transfers to Health facilities will be utilized to boost the allocations to health facilities of concern like Kapkoros Sub-County Hospital, Tegat Sub-County Hospital, high volume health centres and dispensaries.

As of 31st May 2024, the department of Health Services had raised a monthly total of Kshs 15,808,377.00 and cumulative annual revenue collections of Kshs 76,530,510.45 against the revised annual target of Kshs 259,218,000.00. There is also revenue from declaration of unpaid approved and payable Claims already cleared for payment by SHIF/NHIF. The outstanding SHIF/NHIF balance awaiting payment as of 31st May 2024 was Kshs 44,016,791.00.

<u>Health Services Monthly Revenue Totals (Kshs) Actual Collection transferred to CRF as of 31st MAY 2024</u> FY 2023/2024 cumulative annual revenue collections of Kshs 76,530,510.45 against the revised annual target of Kshs 259,218,000.00.



Based on the FY 2023/2024 cumulative revenue performance as of 31st May 2024, the revenue realized by the County health facilities is not sufficient to meet their requirements for operations and maintenance (O&M). The facilities should not be weaned off County support as we introduce the Health Facility Improvement Fund (FIF). In addition, the deficits are compounded by the outstanding arrears that our health facilities are due for cash transfers to health facilities.

Section 5 (4) of The Facilities Improvement Financing Act, 2023 stipulates that the income and other receivables retained by the public health facilities shall be considered as a supplement to the budgets and resources appropriated to the public health facilities by the respective county government and not a substitute.