COUNTY ASSEMBLY OF BOMET

THIRD ASSEMBLY- FOURTH SESSION

COMMITTEE ON BUDGET AND APPROPRIATION

REPORT

ON THE BOMET COUNTY MEDIUM TERM COUNTY FISCAL STRATEGY PAPER FOR FINANCIAL YEAR 2025-2026

13TH MARCH, 2025

Approved for tabling today
13/3/2025

Hon Speaker
You may approve for tabling
13/3/25

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ABREVIATIONS

CIDP……………County Integrated Development Plan

CBROP…………County Budget Review and Outlook Paper

ADP…………….**.**Annual Development Plan

BPS……………**..**Budget Policy Statement

CFSP …………… County Fiscal Strategy Paper

CFSP …………… County Fiscal Strategy Paper

CBEF ………….**.** County Budget Economic Forum

1 PREFACE

1.1 Background

Mr. Speaker Sir,

Honorable members, I wish to take this opportunity on behalf of members of the committee on Budget and Appropriation to present to the County Assembly, the Committee's report on the County Fiscal Strategy Paper (CFSP) for FY 2025-2026 and over the medium term submitted to the County Assembly by the Executive Committee Member for Finance on 28th February 2025.

Mr. Speaker sir,

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

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

1. Hon. Eric Kirui – Chairperson
2. Hon. Robert Langat – Vice Chair
3. Hon. Roseline Cheptoo
4. Hon. Peter Langat
5. Hon. Paul Kirui
6. Hon. Bernard Rotich
7. Hon. Stephen Changmorik
8. Hon. Bernard Langat
9. Hon. Ernest Rotich
10. Hon. Josphat Kipkirui
11. Hon. Peter Mutai
12. Hon. Kibet Ngetich
13. Hon. Kiprotich Wesley

1.1 Mandate of the Committee

Standing Order No. 199 establishes the committee on Budget and Appropriation 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.

1.2 Examination of the Medium Term Fiscal Strategy Paper

Mr. Speaker sir,

The provisions of the PFM Act, 2012 requires the County Executive Member for Finance to submit the approved Fiscal Strategy Paper to the County Assembly by 28th February of each year. The Act further provides that, not later than fourteen days after its submission, the County Assembly shall consider and **may** adopt it with or without amendments.

Mr. Speaker sir,

In reviewing the County Fiscal Strategy Paper, the committee on Budget and Appropriation held two retreats to receive submissions from sectoral committees and compile this report. During its consultative meetings, the Committee managed to get the views from the Sectoral committees, CECM for finance and Clerk of the Assembly. A number of Sectoral committees submitted views after reviewing the proposed sector ceilings and priorities and mandates of their respective departments.

The views, **Mr. Speaker sir,** assisted my Committee to make an informed judgment on the document.

1.3 Acknowledgement

Mr. Speaker sir,

Hon. Members, County Fiscal Strategy Paper is pivotal to the County's budgetary process as it sets ceilings that would limit future adjustments to one (1) %. The committee members deliberately held several lengthy sessions, sometimes burning midnight oil and sacrificing their weekends to accord the document the attention it deserves and to meet the seemingly unachievable deadline. Every member of this Assembly accorded the document the attention it deserves.

For this reason, **Mr. Speaker**, I wish to sincerely appreciate my Committee members and all the members of various sectoral committees. We now have a fiscal strategy for the coming financial year.

On behalf of the Committee, I wish to extend the committee's appreciation to the Assembly administration for facilitation, sectoral committees for their meaningful submissions, Clerk of the Assembly for his submissions on matters touching on Assembly and last but not least committee secretariat for their invaluable support.

1.4 Affirmation 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

CHAIRPERSON, BUDGET AND APPROPRIATION COMMITTEE

Date---------------------- 13th MARCH 2025 ----------------------

We, honorable 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.	Name	Designation	Signature
1.	Hon. Eric Kirui	Chairperson	
2.	Hon. Robert Langat	Vice Chairperson	
3.	Hon. Roseline Cheptoo	Member	
4.	Hon. Peter Langat	Member	
5.	Hon. Paul Kirui	Member	
6.	Hon. Bernard Rotich	Member	
7.	Hon. Stephen Changmorik	Member	
8.	Hon. Bernard Langat	Member	
9.	Hon. Ernest Rotich	Member	
10.	Hon. Josphat Kipkirui	Member	
11.	Hon. Peter Mutai	Member	
12.	Hon. Kibet Ngetich	Member	
13.	Hon. Kiprotich Wesley	Member	

2 ANALYSIS OF THE MEDIUM TERM COUNTY FISCAL STRATEGY PAPER FOR FY 2025/2026

Mr. Speaker sir,

The importance of this document in the budget process cannot be overemphasized. It is an equivalent of a Budget Policy Statement for national government. An approved Fiscal Strategy Paper is as good as a budget for the reason that PFM regulations limit any changes on the ceilings after its adoption at 1%. The document sets out broad objectives, policy goals and strategic priorities that guide the County Governments in preparing their budgets both for the following financial year and over the medium term. Ideally, it should contain four key elements as explained here under:

Budget performance in the previous year and the first six months of the current year:

Since the document is produced in February, it should contain data projections of revenues and expenditures from June to December of the implementation year. These projections are important for making decisions about what is realistic going forward. It guides in forecasting realistic revenue estimates.

The document did not provide previous data projections on own source revenue collections including the current financial year status

Projections of the total budget (revenue, expenditure and deficit) for the coming financial year:

While the projections are at a highly aggregate level, it should include broad categories for revenue (National Revenue Allocation, County Own Revenue, Conditional grants, etc.) and expenditure for both recurrent and development. The basis for estimated local revenue should be clear and broken down for each revenue source/stream.

Priorities in the budget. The narrative section on priorities in the CFSP should explain the choices made in the coming budget year among different sectors, for example why

Water and Roads have been prioritized but not Agriculture sector which is the leading contributor to county economic growth. The budgets for each sector can then be examined to see if the narrative and the numbers match. It should be possible to then link these narrative explanations to the numbers in the ceilings section.

Ceilings are the maximum amount of funds going to each sector. The CFSP determine the final distribution of funds across sectors. The sector ceilings, and how it is changing over time is useful for understanding which programmes will be prioritized in the coming year.

2.1 LEGAL FRAMEWORK

Section 117 of the PFM Act provides that;

"(1) The County Treasury shall prepare and submit to the County Executive Committee the County Fiscal Strategy Paper for approval and the County Treasury shall submit the approved Fiscal Strategy Paper to the county assembly, by the 28th February of each year.

(2) The County Treasury shall align its County Fiscal Strategy Paper with the national objectives in the Budget Policy Statement.

(3) In preparing the County Fiscal Strategy Paper, the County Treasury shall specify the broad strategic priorities and policy goals that will guide the county government in preparing its budget for the coming financial year and over the medium term.

(4) The County Treasury shall include in its County Fiscal Strategy Paper the financial outlook with respect to county government revenues, expenditures and borrowing for the coming financial year and over the medium term.

(5) In preparing the County Fiscal Strategy Paper, the County Treasury shall seek and take into account the views of —

(a) the Commission on Revenue Allocation;

(b) the public;

(c) any interested persons or groups; and

(d) any other forum that is established by legislation.

(6) Not later than fourteen days after submitting the County Fiscal Strategy Paper to the county assembly, the county assembly shall consider and may adopt it with or without amendments.

(7) The County Treasury shall consider any recommendations made by the county assembly when finalizing the budget proposal for the financial year concerned.
(8) The County Treasury shall publish and publicise the County Fiscal Strategy Paper within seven days after it has been submitted to the county assembly.

2.2 FINDINGS AND OBSERVATIONS

Mr. Speaker Sir,
Upon review of the document, the committee made the following findings and observations;
Mr. Speaker Sir,

2.2.1 Legal Compliance of the document

The committee carried out an assessment on the extent to which the County Fiscal Strategy Paper for 2025/2026 FY has complied with legal compliance and obtained the following results;

Table 1 Legal compliance of the County Fiscal Strategy Paper 2025/2026

Requirement	PFM Section	% Level of Compliance	Comment
Submission of the CFSP by 28th February every year	117 (1)	80%	The document was submitted on 28th February, 2025 which is in line with requirements of the law.
Alignment of the CFSP with the BPS 2024	117 (2)	100%	The CFSP has outlined a number of national objectives
Adherence to Fiscal responsibility principles	107 (2)(f) PFM regulation 25(1)(a)(b)	40%	The allocation to PE is 41% way above the ceiling of 35% and the allocation to Development expenditure is 30% which is the

			bare minimum. However, the expenditures exceeded by Ksh. 19,981,708 rendering the budget to be unbalanced.
The total resources allocated to individual programs and projects within departments for the period identified indicating outputs expected from such program or projects during the period	-	10%	Some programmes didn't have allocations in the main document despite them having allocations in the annexure. Expenditure analysis depicted some errors in the submitted CFSP. Some projects are misplaced in relation to departments where they are domiciled.
The principle of public participation and other stakeholders is a requirement in the constitution and publication	117 (5)	40%	The document highlighted that the public participation was conducted during the preparation process and the accompanying minutes were attached. However, the public participations conducted were not decentralized to ward-level as envisaged by the Public

			Participation Act, 2019. Also, there is no clear indication that the document incorporated the views from CRA as per section 117 5(a) of PFM Act. Even though the document recognize the contribution from CBEF, there's ambiguity on how their comments were incorporated i.e. no proof of attendance
Average Level of Compliance		**54%**	

The table above indicates that the document scored 54% which is an improvement from the previous score of 48%. Nonetheless, the department needs to address the issues raised in the document as that would enhance the upcoming BE.

2.2.2 Adherence to the Fiscal Responsibility Principles

Policy direction for compliance to Fiscal responsibility principles, listed below, should be addressed as a matter of county priority.

PFM Act 2012 and the PFM (County) Regulations 2015 require the County Government to adhere to the following guidelines:

i. The County Government's recurrent expenditure shall not exceed the County Government's total revenue; **Provision complied**

ii. Over the medium term a minimum of thirty percent of the County Government's Budget shall be allocated to the development expenditure; **Provision complied**

iii. The County Government's expenditure on wages and benefits for its public officers shall not exceed 35% 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; **Provision not complied.**

iv. Over the medium term, the County Government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure; **the paper has not provided for borrowing.**

v. The County Debt shall be maintained at a sustainable level as approved by County Assembly; **Counties have not yet obtained greenlight to borrow.**

vi. The fiscal risks shall be managed prudently; **the document has included pending bills, however, a list of all eligible and approved pending bills wasn't provided as well as proposed enforcement measures, whereas the ballooning wage bill has not been adequately addressed.**

vii. A reasonable degree of predictability with respect to the level of Tax Rates and Tax bases shall be maintained, taking into account any Tax reforms that may be made in the future; **this provision was not clearly articulated though proposals to address it were made.**

2.2.3 County own source revenue

The Treasury revised its own source revenue target downwards from the current FY target of KES 455M to KES 397M which is a realistic target considering past trends. Notably, the current target is inclusive of FIF as compared with the proposed target which disaggregate the local revenue from FIF. Historically own source revenue collections have not gone beyond KES 242 Million despite an OSR potential of KES 2, 216,689,512.00 as per CRA Potential Study of June 2022.

Notably, the document didn't provide measures such as enhancing full automation of all revenue streams, full operationalization of revenue collection, enforcement framework, development of supporting revenue administration legislation and implementation of approved valuation roll. Therefore, the committee recommend that the county treasury implements the strategies to attain the OSR target and potential.

2.2.4 COMPARISON ANALYSIS

Analysis of the ceilings in the draft CFSP FY 2024/2025 versus the Proposed Ceilings in the submitted CFSP FY 2025/2026

SECTOR	CEILINGS IN THE SUBMITTED CFSP FY2024/2025	CEILINGS IN THE SUBMITTED CFSP FY2025/2026	VARIANCE	% CHANGE
COUNTY EXECUTIVES	128,430,072	116,837,661	-11,592,411	-9%
Operation & maintenance	128,430,072	116,837,661	-11,592,411	-9%
OFFICE OF THE DEPUTY GOVERNOR	23,000,000	28,000,001	5,000,001	22%
Operation & maintenance	23,000,000	28,000,001	5,000,001	22%
OFFCE OF THE COUNTY ATTORNEY	18,000,000	37,742,267	19,742,267	110%
Operation & maintenance	18,000,000	37,742,267	19,742,267	110%
PSB	40,323,982	35,366,923	-4,957,059	-12%
Operation & maintenance	40,323,982	35,366,923	-4,957,059	-12%
ADMINISTRATION	135,693,432	101,781,830	-33,911,602	-25%
Operation & maintenance	85,693,432	101,781,830	16,088,398	19%
Development	50,000,000	0	-50,000,000	-100%
PUBLIC SERVICE	2,286,804,795	3,715,000,000	1,428,195,205	62%
Personal emoluments	2,056,600,000	3,390,000,000	1,333,400,000	65%
Operation & maintenance	230,204,795	325,000,000	94,795,205	41%
DEVOLUTION AND SPECIAL PROGRAMS	81,342,869	404,500,000	323,157,131	397%
Operation & maintenance	46,342,869	48,500,000	2,157,131	5%
Development	35,000,000	356,000,000	321,000,000	917%
ICT	58,869,433	50,287,036	-8,582,397	-15%
Operation & maintenance	35,869,433	30,287,036	-5,582,397	-16%
Development	23,000,000	20,000,000	-3,000,000	-13%
FINANCE	154,000,000	107,135,489	-46,864,511	-30%
Operation & maintenance	154,000,000	104,635,489	-49,364,511	-32%
Development	0	2,500,000	2,500,000	

ECONOMIC PLANNING	60,548,573	180,000,000	119,451,427	197%
Operation & maintenance	60,548,573	79,936,569	19,387,996	32%
Development	0	100,063,431	100,063,431	
LANDS,HOUSING AND URBAN PLANNING	335,839,492	268,507,906	-67,331,586	-20%
Personal emoluments	40,000,000		-40,000,000	-100%
Operation & maintenance	183,219,492	115,229,617	-67,989,875	-37%
Development	112,620,000	153,278,289	40,658,289	36%
MUNICIPALITY	-	90,000,000	90,000,000	
Personal emoluments	-	30,000,000	30,000,000	
Operation & maintenance	-	24,000,000	24,000,000	
Development	-	36,000,000	36,000,000	
GENDER AND CULTURE	59,747,995	56,353,900	-3,394,095	-6%
Operation & maintenance	53,724,698	46,330,900	-7,393,798	-14%
Development	6,023,297	10,023,000	3,999,703	66%
MEDICAL SERVICES & PUBLIC HEALTH	2,212,904,707	1,042,894,742	-1,170,009,965	-53%
Personal emoluments	1,386,120,219	0	-1,386,120,219	-100%
Operation & maintenance	626,870,870	751,019,623	124,148,753	20%
Development	199,913,618	291,875,119	91,961,501	46%
EDUCATION, VOCATIONAL TRAINING, YOUTH & SPORTS	587,617,431	369,435,675	-218,181,756	-37%
Operation & maintenance	295,694,520	176,614,159	-119,080,361	-40%
Development	291,922,911	192,821,516	-99,101,395	-34%
WATER SANITATION AND ENVIRONMENT	371,585,311	777,529,662	405,944,351	109%
Operation & maintenance	100,946,212	104,402,974	3,456,762	3%

Development	270,639,099	673,126,688	402,487,589	149%
AGRICULTURE LIVESTOCK AND FISHERIES	278,898,315	478,116,225	199,217,910	71%
Operation & maintenance	71,788,315	27,976,329	-43,811,986	-61%
Development	207,110,000	450,139,896	243,029,896	117%
ROADS, PUBLIC WORKS & TRANSPORT	404,543,376	500,118,083	95,574,707	24%
Operation & maintenance	101,858,165	116,818,083	14,959,918	15%
Development	302,685,211	383,300,000	80,614,789	27%
TRADE, ENERGY, TOURISM, INDUSTRY AND INVESTMENT	121,481,438	62,203,459	-59,277,979	-49%
Operation & maintenance	12,981,438	10,745,459	-2,235,979	-17%
Development	108,500,000	51,458,000	-57,042,000	-53%
CO-OPERATIVES AND ENTERPRISE DEVELOPMENT	-	80,067,191	80,067,191	
Operation & maintenance	-	28,023,517	28,023,517	
Development	-	52,043,674	52,043,674	
EXECUTIVE TOTAL	7,359,631,221	8,461,878,050	1,102,246,829	15%
COUNTY ASSEMBLY	773,704,000	765,923,810	-7,780,190	-1%
Personal emoluments	396,434,244	409,330,788	12,896,544	3%
Operation & maintenance	377,269,756	316,593,022	-60,676,734	-16%
Development	0	40,000,000	40,000,000	
COUNTY TOTAL	**8,133,335,221**	**9,317,801,860**	**1,184,466,639**	**15%**
Personal emoluments	3,879,154,463	3,829,330,788	-49,823,675	-1%
Operation & maintenance	2,646,766,622	2,659,841,459	13,074,837	0%
Development	1,607,414,136	2,828,629,613	1,221,215,477	76%
Personal emoluments	48%	41%		

Operation & maintenance	33%	29%		
Development	20%	30%		

The above table clearly indicates that the CFSP seeks to revise downwards the allocations for personnel from 48% to 41% which is still in contravention of the Fiscal responsibility principles which sets the ceiling at 35%. Consequently, the proposed allocation for operations & maintenance reduced by 4% while the development allocation is set to rise by 10%, from 20% to 30% which largely complies with the provision of Section 107 (1) (b) of the PFM Act.

The total revenue will increase significantly from KES **8.1 billion** to KES **9.3 billion** representing 15% increment which is largely attributed to 15% support from conditional, loans and grants from National government and international partners.

2.2.5 Linkage between CIDP, BPS and CFSP

The County Treasury is required by law, PFMA, 2012 to align its CFSP with the national objectives in the Budget Policy Statement (BPS) and specify the broad strategic priorities and policy goals that will guide the county government in preparing its budget for the coming financial year and over the medium-term. These priorities should also be outlined in the CIDP. A review of the document reveals that most of the county priorities were aligned to CIDP and National agenda priorities, however, a notable misplacement of projects to be undertaken by the department of finance and economic planning which ought to have been implemented at the department of administration and special programmes.

Mr. Speaker Sir,

Budget process, undergoes through intricate framework where the contents of a preceding document, for example, flows from the preceding document must always be traceable back and forth. Approval of CIDP and ADP are ordinarily expected to precede approval of CFSP and therefore should be processed early to allow sufficient time for inclusion in the succeeding document.

County Economic Outlook

The committee notes that whereas the paper attempted to provide National Economic Outlook, it should have attempted to provide County Economic Outlook which is helpful in developing county priorities and mitigation measures. The committee advices the department to partner with KNBS and fast track development of County Statistical abstract in order to be more accurate and to obtain county data for informed judgment and reporting.

3 VIEWS FROM VARIOUS STAKEHOLDERS

3.1 PUBLIC PARTICIPATION

Mr. Speaker Sir,

Article 201(a) of the constitution 2010 requires openness and accountability, including public participation in financial matters.

In compliance with the said Article, the Committee conducted public participation on 12th March 2025 at the County Assembly grounds. Prior to the event, it had been advertised in Daily Nation newspaper of 7nd March 2025. The event gave the opportunity to the members of the public and other interest groups to react on the document and to confirm whether their views were taken into consideration during the preparatory stage of the document. The views from the public has been annexed in this report.

4 SECTORAL COMMITTEE SUBMISSIONS

Mr. Speaker Sir, various sectoral committees, in consultation with their line departments, prepared and submitted their proposals to the Committee on Budget and Appropriation for consideration as follows;

Submissions from the Sectoral committees has been annexed to this report.

5 COMMITTEE RESOLUTION ON MEMORANDA

The committee acknowledges receipt of a memorandum from the County Public Service Board dated 11th March 2025. Upon review, however, the committee noted that the memorandum is not admissible due to the mandatory provisions of Section 117 of the Public Finance Management Act and Regulations 26 and 30 of the Public Finance Management (County Governments) Regulations, 2015. The committee further observed the following;

- The law mandates that the County Executive Committee Member for Finance engages relevant county entities, including the County Public Service Board, before submitting the County Fiscal Strategy Paper (CFSP).
- As per Section 117(5) of the Public Finance Management Act, the County Treasury must consider input from various stakeholders, including the Commission on Revenue Allocation, county government departments, the public, and other interested groups.
- Regulation 26(3**)** further stipulates that before the County Assembly adopts the CFSP, the relevant committee must seek the views of the County Executive Committee Member for Finance and that there is no obligation on the part of the Committee to consult county departments.
- Some budgetary requests have already been captured in the County Fiscal Strategy Paper. Items such as allocation for promotions, domestic travel, foreign travel and staff training have been factored in.
- Since the submission deadline for the County Fiscal Strategy Paper was 28th February, any issues raised in the memorandum should have been addressed before this date.

Despite this, the committee notes that there is still an opportunity to address the concerns raised. As per Regulation 30(6) of the Public Finance Management (County Governments) Regulations, 2015, county entities can adjust their budget estimates following the approval of the CFSP. Regulation 30(6) states as follows;

"30(6) County government entities, or agencies when required, shall readjust their estimates following the approval of the County Fiscal Strategy Paper and finalize and submit their estimates for years (N+1), (N+2) and (N+3) by the 10th April of financial year (N) to the County Executive Committee Member."

The County Public Service Board is, therefore, encouraged to engage with the County Executive Committee Member for Finance and ensure that the relevant budgetary requests are incorporated into the budget estimates before the same is submitted on or before 30th April.

6 SUBMISSIONS BY CEC MEMBER FOR FINANCE ON PROPOSED RECOMMENDATIONS AND ON ISSUES RAISED

Pursuant to PFM Act Regulation 26(3), the Committee notified and invited (in writing) the CECM Finance, Hon. Rosa Chepngetich, via a letter dated 10th March 2024 to appear before it on 11th March 2024 at the County Assembly to clarify on a number of issues raised in the letter and to submit her views on the recommendations made by the committee.

The CECM Finance, ICT and Economic planning did appear at the committee meeting to respond and align to the salient issues that the committee had reservations on.

The responses are hereby attached to this report.

7 FINAL COMMITTEE RECOMMENDATIONS

Mr. Speaker Sir,

In view of the foregoing observations, and in consideration of submissions from various stakeholders including but not limited to, sectoral committees, County Executive Committee member for Finance, ICT and Economic Planning and Clerk of the Assembly, the committee made the following raft of recommendations.

1. The Committee approved the total resource envelope as submitted in the County Fiscal Strategy Paper for the FY 2025/2026.
2. In the subsequent County Fiscal Strategy Paper (CFSP) and Budget Estimates, the County Executive Committee Member for Finance should submit a balanced budget, ensuring that total expenditures are equal to total revenue.
3. The KES 40 million approved as a development expenditure outside the County Assembly Ceiling is approved for the **Car Loan and Mortgage Scheme**.
4. The Committee expunged Annexure 3 on the list of projects in respect to the department of Medical Services for failure to adhere to approved projects in the approved Annual Development Plan for FY 2025/2026 and recommends that the projects to be implemented are those approved in the Annual Development Plan for FY 2025/26.
5. The committee set the ceilings for all spending units as follows. Detailed approved itemized expenditure is annexed to this report.

SECTOR	SUBMITTED CEILLINGS FY2025/2026	APPROVED CEILLINGS
COUNTY EXECUTIVES	**116,837,661**	**136,337,661**
Personal emoluments	-	
Operation & maintenance	116,837,661	136,337,661
OFFICE OF THE DEPUTY GOVERNOR	**28,000,001**	**20,542,255**
Personal emoluments	-	
Operation & maintenance	28,000,001	20,542,255
OFFICE OF THE COUNTY ATTORNEY	**37,742,267**	**20,942,267**

Personal emoluments	-	
Operation & maintenance	37,742,267	20,942,267
PSB	**35,366,923**	**32,966,923**
Operation & maintenance	35,366,923	32,966,923
DEVOLUTION & SPECIAL PROGRAMS	**404,500,000**	**404,500,000**
Operation & maintenance	48,500,000	48,500,000
Development	356,000,000	356,000,000
ADMINISTRATION	**101,781,830**	**87,981,830**
Operation & maintenance	101,781,830	87,981,830
Development	-	
PUBLIC SERVICE	**3,715,000,000**	**3,692,600,000**
Personal emoluments	3,390,000,000	3,370,000,000
Operation & maintenance	325,000,000	322,600,000
ICT	**50,287,036**	**53,287,036**
Personal emoluments	-	
Operation & maintenance	30,287,036	33,287,036
Development	20,000,000	20,000,000
FINANCE	**91,938,209**	**87,838,209**
Operation & maintenance	80,979,380	79,379,380
Development	10,958,829	8,458,829
ECONOMIC PLANNING	**180,000,000**	**180,000,000**
Operation & maintenance	79,936,569	79,936,569
Development	100,063,431	100,063,431
LANDS, HOUSING, URBAN & MUNICIPALITIES	**268,507,906**	**233,874,817**
Personal emoluments	-	
Operation & maintenance	115,229,617	106,096,528
Development	153,278,289	127,778,289
MUNICIPALITY	**90,000,000**	**77,700,000**
Personal emoluments	30,000,000	30,000,000
Operation & maintenance	24,000,000	19,700,000
Development	36,000,000	28,000,000
GENDER, CULTURE AND SOCIAL SERVICES	**56,353,900**	**54,053,900**
Personal emoluments	-	
Operation & maintenance	46,330,900	44,030,900
Development	10,023,000	10,023,000
MEDICAL SERVICES & PUBLIC HEALTH	**1,078,073,730**	**1,045,073,730**
Personal emoluments	-	
Operation & maintenance	786,198,611	783,198,611

Development	291,875,119	261,875,119
EDUCATION, VOCATIONAL TRAINING	**369,435,675**	**420,435,675**
Operation & maintenance	176,614,159	161,614,159
Development	192,821,516	258,821,516
YOUTH AND SPORTS	**50,000,000**	**60,000,000**
Operation & maintenance	34,000,000	44,000,000
Development	16,000,000	16,000,000
WATER SANITATION AND ENVIRONMENT	**777,529,662**	**792,029,662**
Operation & maintenance	104,402,974	103,902,974
Development	673,126,688	688,126,688
AGRICULTURE LIVESTOCK AND FISHERIES	**478,116,225**	**472,825,352**
Operation & maintenance	27,976,329	22,985,456
Development	450,139,896	449,839,896
ROADS, PUBLIC WORKS & TRANSPORT	**500,118,083**	**556,218,083**
Operation & maintenance	116,818,083	114,918,083
Development	383,300,000	441,300,000
TRADE, ENERGY, TOURISM, INDUSTRY AND INVESTMENT	**62,203,459**	**52,103,459**
Personal emoluments	-	
Operation & maintenance	10,745,459	9,245,459
Development	51,458,000	42,858,000
CO-OPERATIVES AND ENTERPRISE DEVELOPMENT	**80,067,191**	**70,567,191**
Operation & maintenance	28,023,517	27,523,517
Development	52,043,674	43,043,674
EXECUTIVE TOTAL	**8,481,859,758**	**8,474,178,050**
COUNTY ASSEMBLY	**765,923,810**	**765,923,810**
Personal emoluments	409,330,788	409,330,788
Operation & maintenance	316,593,022	316,593,022
Development	40,000,000	40,000,000
COUNTY TOTAL	**9,337,783,568**	**9,317,801,860**
Personal emoluments	**3,829,330,788**	**3,809,330,788**
Operation & maintenance	**2,671,364,338**	**2,616,282,630**
Development	**2,837,088,442**	**2,892,188,442**
Personal emoluments	41%	41%
Operation & maintenance	28%	28%
Development	30%	31%

RESOURCE ENVELOPE

COUNTY REVENUE	PROPOSED ESTIMATES FY2025/2026	APPROVED CFSP ESTIMATES
Equitable share +Local Revenue+ Balance C/F	**7,910,223,714**	**7,910,223,714**
Equitable share	7,343,223,714	**7,343,223,714**
Local Revenue	397,000,000	397,000,000
Appropriation in Aid(AIA)	170,000,000	**170,000,000**
Balance C/F- Executive	-	**-**
Balance c/f County Contribution to FloCCA		**-**
Balance C/F- Assembly- Hansard Equipment and furniture		**-**
Conditional Grants from National Government Revenue	**75,020,259**	**75,020,259**
Road Maintenance Fuel Levy (KRB)		**-**
Community Health Promoters	74,070,000	74,070,000
Conditional Allocation for Libraries	950,259	950,259
Conditional allocations to County Governments from Loans and Grants from Development Partners	**1,332,557,886**	**1,332,557,886**
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	18,278,289
KDSP (Level 1)	37,500,000	37,500,000
KDSP (Level 1 Grant) B/F-Recurrent		-
KDSP (Level 2 Grant) -Development	352,000,000	352,000,000
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		-
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	**9,317,801,859**	**9,317,801,859**

Approved Detailed Itemized Expenditure

DEPARTMENT OF ADMINISTRATION,PUBLIC SERVICE AND SPECIAL PROGRAMS				
PUBLIC SERVICE				
Personnel Emoluments (P.E)	**Sub Item Name**	**PROPOSED ESTIMATES FY 2025/2026**	**CHANGES**	**APPROVED ESTIMATES**
2110117	Basic salaries	1,227,923,145		1,227,923,145
2120101	NSSF	49,000,000		49,000,000
2120103	Employer Contribution to pension scheme	257,867,988		257,867,988
	NITA	184,900		184,900
2110309	Duty/Acting Allowances	344,736		344,736
2110320	Leave allowances	16,324,000		16,324,000
2710105	Gratuity	50,647,971		50,647,971
2110301	House Allowances	259,078,680		259,078,680
	Special salary	305,129,148		305,129,148
	Health Risk allowance	55,383,132		55,383,132
	Non practice allowance	30,606,000		30,606,000
	Disability Guide Allowance	1,440,000		1,440,000
	Other Allowance	37,546,296		37,546,296
	Telephone Allowance	720,000		720,000
	Emergency call allowance	90,144,000		90,144,000
	Health Service Extraneous allowance	284,729,016		284,729,016
	Nursing service allowance	103,811,604		103,811,604
	Health Service Allowance	136,170,000		136,170,000
	Review of Salary (ECDE)	46,800,000		46,800,000
2110312	Responsibility Allowance	3,444,000		3,444,000
2110314	Commuter Allowances/ Specified	139,010,700		139,010,700
2110202	Casual labour	7,000,000		7,000,000
2110117	Promotion of Staff	200,000,000	(20,000,000)	180,000,000
2110117	New/Anticipated appointments	45,309,960		45,309,960
2630204	Housing Levy fund	41,384,724		41,384,724
Total Compensation to Employees		**3,390,000,000**		**3,370,000,000**
Operation and Maintenance	**Sub Item Name**	**PROPOSED ESTIMATES FY 2025/2026**	**CHANGES**	**APPROVED ESTIMATES**
2210910	Medical Insurance/Cover	305,000,000		305,000,000
	Water Services (payment of water bills at Admin block)	1,000,000		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.)	1,500,000		1,500,000
2210302	Accommodation - Domestic Travel	1,500,000		1,500,000
2210303	Daily Subsistence Allowance	2,000,000	(500,000)	1,500,000
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	150,205		150,205
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,500,000		1,500,000
2210802	Boards, Committees, Conferences and Seminars	1,000,000		1,000,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,400,000		1,400,000
2211102	Supplies and Accessories for Computers and Printers	1,040,386		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)	315,792		315,792
3111002	Purchase of Computers, Printers and other IT Equipment (For Offices)	500,000		500,000
2210799	Training and sensitization of staff	4,900,000	(1,900,000)	3,000,000
Total O & M		**325,000,000**	**(2,400,000)**	**322,600,000**
Total Recurrent		**325,012,558**	**(2,400,000)**	**3,692,600,000**
PUBLIC SERVICE BOARD				
Sub Item	**Sub Item Name**	**PROPOSED ESTIMATES FY 2025/2026**	**CHANGES**	**APPROVED ESTIMATES**

2210101	Electricity	500,000		500,000
2210103	Gas expenses	65,000		65,000
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	150,000		150,000
2210203	Courier & Postal Services	150,000		150,000
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,500,000		1,500,000
2210302	Accommodation - Domestic Travel	3,400,000		3,400,000
2210303	Daily Subsistence Allowance	2,900,000		2,900,000
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		200,000
2210504	Advertising, Awareness and Publicity Campaigns	1,000,000		1,000,000
2210703	Production and Printing of Training Materials	1,000,000		1,000,000
2210704	Hire of Training Facilities and Equipment	-		-
2210799	Training Expenses - Other	1,000,000		1,000,000
2210700	Training Expenses - Staff	1,000,000		1,000,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	800,000		800,000
2210802	Boards, Committees, Conferences and Seminars	3,050,000		3,050,000
2210809	Board Allowance	1,000,000		1,000,000
2210899	Hospitality Supplies - other (	900,000		900,000
2210599	Printing Advertising Other	1,024,941		1,024,941
2210904	Motor Vehicle Insurance	100,000		100,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	3,026,200	(800,000)	2,226,200

2211102	Supplies and Accessories for Computers and Printers	1,000,000	(200,000)	800,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	450,000		450,000
2211201	Refined Fuels and Lubricants for Transport	1,500,000		1,500,000
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	450,000		450,000
2211308	Legal Dues/fees, Arbitration and Compensation Payments	1,000,000		1,000,000
2220101	Maintenance Expenses - Motor Vehicles	1,100,000	(400,000)	700,000
3110502	Water Supplies and Sewerage	450,000		450,000
3111001	Purchase of Office Furniture and Fittings	-		-
3111002	Purchase of Computers, Printers and other IT Equipment	2,000,000	(1,000,000)	1,000,000
3111499	Research, Feasibility Studies	-		-
2220205	Maintenance of bulding and Stations – non-residential	500,000		500,000
3111009	Purchase of other Office Equipment	800,782		800,782
	Sub Total	**35,366,923**	**(2,400,000)**	**32,966,923**

COUNTY EXECUTIVE				
Sub Item	**Sub Item Name**	**PROPOSED ESTIMATES FY 2025/2026**	**CHANGES**	**APPROVED ESTIMATES**
2210103	Gas Expenses	300,000		300,000
	Water Services (for executive installations)	450,000		450,000
	Purchase of Office Furniture and Fittings (Conference Table, Chairs ,Tables)	1,500,000		1,500,000
	Casual wages	2,000,000		2,000,000
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	100,000		100,000
2210203	Courier and Postal Services	80,000		80,000

2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	4,500,000		4,500,000
2210302	Accommodation - Domestic Travel	5,000,000		5,000,000
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	1,000,000		1,000,000
2210401	Foreign Travel Costs (airlines, bus, railway, mileage allowances, etc.)	4,000,000		4,000,000
2210402	Hotel; Accommodation	3,000,000		3,000,000
2210502	Publishing and Printing Services	500,000		500,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	200,000		200,000
2210504	Advertising, Awareness & Publicity Campaigns	2,000,000		2,000,000
2211325	Office Expenses (Inter Governmental Nairobi Liason office Rent)	2,000,000		2,000,000
2211325	COG Intergovernmental Subscription	2,000,000		2,000,000
	LREB Annual Conference	2,000,000		2,000,000
	NPS Security Top Up Allowance	2,500,000		2,500,000
	APS Security for Govt Buildings	4,000,000		4,000,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	6,000,000		6,000,000
2210802	Boards, Committees, Conferences and Seminars	2,000,000		2,000,000
2210805	National Celebrations	1,500,000		1,500,000
2210899	Hospitality , Protocol and others	1,000,000		1,000,000
2211016	Purchase of Uniforms and Clothing - Staff	500,000		500,000
	Subsription to professional bodies	100,000		100,000
2211101	General Office Supplies	1,000,000		1,000,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	1,000,000		1,000,000
2211201	Refined Fuels and Lubricants for Transport	7,000,000		7,000,000

2210904	Motor Vehicle Insurance	3,000,000		3,000,000
2220101	Maintenance Expenses- Motor Vehicles	3,900,000		3,900,000
2640499	Other Operating expenses- Community Participation ,civic education ,stakeholder forums and other citizen engagements	24,000,000		24,000,000
	Resource Mobilization and Partnerships	500,000		500,000
2220209	Branding of County projects and property	1,500,000		1,500,000
2220212	Maintenance of Communications Equipment	500,000		500,000
2810201	Compassionate Expenses	3,000,000	20,000,000	23,000,000
	Pending Bills	7,000,000		7,000,000
	(Proposed) Bomet Heroes Council	1,000,000		1,000,000
3111009	Purchase of other Office Equipment	507,661		507,661
2210799	Training Programs	500,000		500,000
2610101	Disaster Response	5,000,000		5,000,000
2210299	Communication Supplies and Services	5,000,000		5,000,000
	Printing adverts and others – for newspaper adverts	1,500,000	(500,000)	1,000,000
	Protocol Services- Office ofthe Governor	1,000,000		1,000,000
	Governor's Delivery Unit	500,000		500,000
		116,837,661	**19,500,000**	**136,337,661**

OFFICE OF THE DEPUTY GOVERNOR				
	Sub Item Name	**PROPOSED ESTIMATES FY 2025/2026**	**CHANGES**	**APPROVED ESTIMATES**
2211201	Fuel and Lubricants	2,000,000		2,000,000
2210904	Motor Vehicle Insurance	500,000		500,000
2220101	Maintenance Expenses - Motor Vehicles	1,300,000		1,300,000
2210301	International Travel Costs (airlines, bus, railway, mileage allow, etc.)	1,800,000		1,800,000
2210303	International Travel - Daily Subsistence Allowance	1,266,152		1,266,152
2210302	Accommodation - Domestic Travel	1,000,000		1,000,000

3111009	Purchase of other Office Equipment	800,000		800,000
2210303	Daily Subsistence Allowance - Domestic Travel	788,000		788,000
2211399	Other operating expenses	18,545,849	(7,457,746)	11,088,103
	SUB - TOTAL	**28,000,001**	**(7,457,746)**	**20,542,255**

OFFICE OF THE COUNTY ATTORNEY				
	Sub Item Name	**PROPOSED ESTIMATES FY 2025/2026**	**CHANGES**	**APPROVED ESTIMATES**
2211308	Legal fees (Part payment to external lawyers)	27,000,000	(14,000,000)	13,000,000
2211308	Legal aid and awareness	1,000,000	(200,000)	800,000
2211308	Kenya school of Law Pupilage payment	600,000		600,000
2210779	Training services	700,000		700,000
2211308	Legislative drafting	1,000,000		1,000,000
2211201	Fuel and Lubricants	600,000		600,000
2640499	Other operating expenses	600,000	(600,000)	-
2211308	Legal Dues/fees, Arbitration and Compensation Payments	2,000,000	(1,000,000)	1,000,000
2210301	Foreign Travel	1,500,267		1,500,267
2210302	Accommodation - Domestic Travel	1,000,000		1,000,000
3111001	Purchase of Office Furniture and Fittings	700,000	(500,000)	200,000
	Purchase of Computers and Laptops	500,000	(500,000)	-
	Legal audit and compliance	542,000		542,000
	SUB - TOTAL	**37,742,267**	**(16,800,000)**	**20,942,267**

DEVOLUTION AND SPECIAL PRORAMS		**PROPOSED ESTIMATES FY 2025/2026**		
Operation and Maintenance	**Sub Item Name**	**PROPOSED ESTIMATES FY 2025/2026**	**CHANGES**	**APPROVED ESTIMATES**
	Devolution Conference-2025 Bi – Annual Devolution Conference	2,500,000		2,500,000
	IGRTC Expenses-Intergovernmental relation’s meetings and conferences and activities	500,000		500,000

	KDSPII Counterpart Funding	8,000,000		8,000,000
2640499	KDSPII (Level 1 Grant)	37,500,000		37,500,000
	Sub Total	**48,500,000**	**-**	**48,500,000**
DEVELOPMENT				
Infrastructure Development and Equipment	**Sub Item Name**	**PROPOSED ESTIMATES FY 2025/2026**	**CHANGES**	**APPROVED ESTIMATES**
	FLAGSHIP PROJECTS			
3110701	Bomet Fire Station Completion	4,000,000		4,000,000
2640499	KDSPII (Level 2 Grant)	352,000,000		352,000,000
	SUB TOTAL DEVELOPMENT	**356,000,000**	**-**	**356,000,000**
	Grand total	**404,500,000**	**-**	**404,500,000**

ADMINISTRATION				
Sub Item	**Sub Item Name**	**PROPOSED ESTIMATES FY 2025/2026**	**CHANGES**	**APPROVED ESTIMATES**
2210103	Gas Expenses	100,000		100,000
3110502	Water & Sewerage	50,000		50,000
2210203	Courier and Postal Services	50,000		50,000
2210303	Daily Subsistence Allowance	2,340,000		2,340,000
2210602	Rent & Rates - Non-Residential (Embomos, Boito, Kimulot, Chepchabas,Kapletundo,)	1,900,000		1,900,000
2210712	Training	-		-
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,700,000		1,700,000
2210802	Boards, Committees, Conferences and Seminars	1,500,000		1,500,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	840,000		840,000
	Subcounties Operations and maintenance	1,500,000		1,500,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	250,000		250,000
2211306	Membership Fees, Dues and Subscriptions to	70,000		70,000

	Professional and Trade Bodies			
2211201	Refined Fuels and Lubricants for Transport	2,771,830		2,771,830
2210904	Motor Vehicle Insurance	700,000		700,000
2220101	Maintenance Expenses-Motor Vehicles	1,470,000		1,470,000
	Purchase of office furniture	1,000,000		1,000,000
2220209	Minor Alterations to Buildings and Civil Works	1,240,000		1,240,000
2420499	Pending bills	3,000,000		3,000,000
	Sub Total	**20,481,830**	**-**	**20,481,830**
CENTRE FOR DEVOLVED GOVERNANCE				
	Sub Item Name	**PROPOSED ESTIMATES FY 2025/2026**	**CHANGES**	**APPROVED ESTIMATES**
	Maintenance	200,000	700,000	900,000
2211311	Consultancy Services	100,000		100,000
	Sub Total	**300,000**	**700,000**	**1,000,000**
				-
	Sitting Allowance for Members of village Council (MVC)	**81,300,000**	**(13,800,000)**	**67,500,000**
Program 1				
Infrastructure Development and Equipment	**Sub Item Name**	**PROPOSED ESTIMATES FY 2025/2026**	**CHANGES**	**APPROVED ESTIMATES**
3110201	Residential Buildings(Governor's Residence)	-	10,000,000	10,000,000
3110202	Non Residential Buildings- Ward offices	-	36,000,000	36,000,000
	Sub Total Development	**-**	**46,000,000**	**46,000,000**
	Sub Total Recurrent	101,781,830	(13,800,000)	87,981,830
	Grand Total	**101,781,830**	**32,200,000**	**133,981,830**
GRAND TOTALS		**1,049,241,240**	**22,642,254**	**4,441,870,936**
AGRICULTURE, LIVESTOCK AND VETERINARY SERVICES	**Sub Item Name**	**PROPOSED ESTIMATES FY 2025/2026**	**CHANGES**	**APPROVED ESTIMATES**
2210102	Water and sewerage charges	300,000		300,000
2211201	Fuel and Lubricants	3,200,000		3,200,000
2210904	Motor vehicle insurance	800,000		800,000

2220101	Motor vehicle maintenance & other equipments	1,800,000		1,800,000
2210101	Electricity	200,000		200,000
2210103	Gas expenses	100,000		100,000
2211016	Purchase of uniforms and clothing –staff	400,000		400,000
2211399	Other Operating expenses -Public Participation	300,000		300,000
2210203	Courier and Postal Services	50,000		50,000
2210301	Travel Costs (airlines, bus, railway, mileage, allowance	1,500,000		1,500,000
2210302	Accommodation - Domestic Travel	2,500,000	(1,000,000)	1,500,000
2211306	Membership fees, dues and sbcriptions to profffesionals and trade bodies.	200,000		200,000
2210503	subcription to news papers,magazines and periodicals	40,000		40,000
2210303	Daily Subsistence Allowance	3,300,000	(1,000,000)	2,300,000
2210704	Hire of Training Facilities and Equipment	500,000		500,000
2210802	Boards,Committees,Conferences and Seminars	500,000		500,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,000,000		1,000,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment, office furniture etc)	1,500,000	(500,000)	1,000,000
2211102	Supplies for accessories for computers and printers	300,000		300,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	500,000		500,000
3111002	Purchase of computers & laptops	1,000,000	(600,000)	400,000
2210310	Policy development	500,000		500,000
2211311	Consultancy services	500,000		500,000
	Casuals	5,095,456		5,095,456
	Use of Goods and Services sub total	**26,085,456**	**(3,100,000)**	**22,985,456**

	Other Recurrent Expenditure			-
2210505	Trade shows and Exhibition	800,000	(800,000)	-
2210799	Training expenses-Other	1,090,873	(1,090,873)	-
	Other Rec Sub Total	**1,890,873**	**(1,890,873)**	**-**
	Total O &M	**27,976,329**	**(4,990,873)**	**22,985,456**
	DEVELOPMENT			-
	SP2.1 Crop Management			-
2640499	Kenya Agriculture Business Development Project (KABDP)	5,500,000		5,500,000
2640499	National Agriculture Value chain Development Project (NAVCDP)	156,515,152		156,515,152
2640499	ASDSP	1,716,655		1,716,655
2640499	Fertilizer Subsidy Program	131,684,382		131,684,382
3111301	Purchase of Certified Crop Seeds	3,000,000	(2,900,000)	100,000
2211023	Supplies for Production	3,000,000	(2,900,000)	100,000
2211007	Farmers Support programme	1,600,000	(1,500,000)	100,000
3111103	Agricultural Engineering Services	2,000,000	(1,900,000)	100,000
	SP 2.2Food & Nutrition Security			-
2640499	Bomet Integrated Development Programme (BIDP)	10,000,000		10,000,000
2211007	Agricultural Materials, Supplies and Small Equipment	1,500,000	(1,400,000)	100,000
	Construction of Tea buying Centers	25,000,000	11,000,000	36,000,000
	TOTAL EXPENDITURE PROGRAM 2	**341,516,189**	**400,000**	**341,916,189**
P3.	**Livestock, Fisheries & Veterinary Services**	-		-
	SP3.1 Livestock Development	-		-
2211007	Agricultural Materials, Supplies, Bee hives and Small Equipment	2,000,000	(1,900,000)	100,000
3110299	Development of Hay store, poultry and dairy goat units	4,000,000	(4,000,000)	-
	lIvestock value chain support project	57,294,720		57,294,720

3111110	Hub Development (Purchase of Generators)	-		-
	SP 3.2 Fisheries Development	-		-
3110299	Construction of Fish ponds	1,000,000	(900,000)	100,000
3111302	Purchase of Animals and Breeding Stock	1,000,000	(900,000)	100,000
3112299	Purchase of specialized Plant and fish feed	1,050,000	(1,000,000)	50,000
	SP 3.3 Veterinary Services	-		-
2211003	Veterinarian Supplies and Materials(AI)	4,000,000		4,000,000
2211026	Disease, Vector & Pest control	11,000,000		11,000,000
2211004	Supply of acaricides to dips	5,000,000		5,000,000
2220205	Construction &renovation of cattle dips	15,000,000		15,000,000
3110504	Establishment and maintenance of sales yards and abbatoirs	7,278,987	8,000,000	15,278,987
	TOTAL EXPENDITURE PROGRAM 3	**108,623,707**	**(700,000)**	**107,923,707**
	RECURRENT TOTAL	**27,976,329**	**(4,990,873)**	**22,985,456**
	DEVELOPMENT TOTAL	**450,139,896**	**(300,000)**	**449,839,896**
	GRAND TOTAL	**478,116,225**	**(5,290,873)**	**472,825,352**

COOPERATIVES AND MARKETING				
OPERATIONS AND MAINTENANCE				
CODE	**Sub Item Name**	**PROPOSED ESTIMATES FY 2025/2026**	**CHANGES**	**APPROVED ESTIMATES**
2110202	Casual wages	900,000		900,000
2210102	Water and sewerage charges	150,000		150,000
2211201	Fuel and Lubricants	1,750,000		1,750,000
2210904	Motor vehicle insurance	150,000		150,000
2220101	Motor vehicle maintenance	800,000		800,000
2210101	Electricity	20,000		20,000
2210103	Gas expenses	50,000		50,000

3110701	Purchase of uniforms and clothing -staff	388,517		388,517
2211399	Other Operating expenses	1,850,000	(800,000)	1,050,000
2210203	Courier and Postal Services	25,000		25,000
2210301	Travel Costs (airlines, bus, railway, mileage, allowance)	1,750,000		1,750,000
2210401	Foreign Travel (airlines, bus, railway, mileage, allowance)	1,500,000		1,500,000
2210302	Accommodation - Domestic Travel	2,000,000		2,000,000
2210604	Hire of Transport	200,000		200,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	50,000		50,000
2210303	Daily Subsistence Allowance	2,200,000	(200,000)	2,000,000
2210703	Production and Printing of Training Materials	250,000		250,000
2210704	Hire of Training Facilities and Equipment	800,000		800,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,100,000		1,100,000
2210802	Boards, committees, conferences and seminars (Community strategy activities)	1,250,000		1,250,000
2211301	Bank Service Commission and Charges	-		-
2211306	Subscription to professional bodies	300,000		300,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,300,000		1,300,000
2211102	Supplies for accessories for computers and printers	850,000		850,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	340,000		340,000
3111001	Purchase of office furniture and fittings	800,000		800,000
3110902	Purchase of household and institutional appliances	500,000		500,000

2220205	Maintenance of buildings	500,000		500,000
	Use of Goods and Services sub total	**21,773,517**	**(1,000,000)**	**20,773,517**
2210505	Trade shows and Exhibition	750,000		750,000
2210799	Training expenses-Other	2,000,000		2,000,000
2211311	Consultancy, Audit and Compliance Services	1,500,000	500,000	2,000,000
	Policy development and administrative services	2,000,000		2,000,000
	Other Recurrent Expenditure	**6,250,000**	**500,000**	**6,750,000**
	Total O &M	**28,023,517**	**(500,000)**	**27,523,517**
	DEVELOPMENT			-
2640303	Support to cooperatives	14,500,000		14,500,000
3110299	Completion and development of cooling plants and storage facilities	5,000,000		5,000,000
3110504	Development of Cottage industries	24,043,674	(9,000,000)	15,043,674
3110504	Development of aggregation centers	3,000,000		3,000,000
3111403	Market Development-marketing research, certifications, branding and copyrights	500,000		500,000
2420499	Other current transfers-pending bills	5,000,000		5,000,000
	TOTAL DEVT	**52,043,674**	**(9,000,000)**	**43,043,674**
	TOTAL RECUURENT	**28,023,517**	**(500,000)**	**27,523,517**
	TOTA DEVELOPMENT	**52,043,674**	**(9,000,000)**	**43,043,674**
	GRAND TOTAL	**80,067,191**	**(9,500,000)**	**70,567,191**

FINANCE				
Sub Item	**Sub Item Name**	**PROPOSED ESTIMATES FY 2025/2026**	**CHANGES**	**APPROVED ESTIMATES**
2210102	Water and sewerage charges	39,100		39,100
2210103	Gas expense	80,000		80,000
2210203	Courier and Postal Services	29,000		29,000
2210599	Publishing and Printing Budget documents	2,400,000		2,400,000
2211016	Purchase of Uniforms and Clothing-Staff	630,000		630,000
2211201	Refined Fuels and Lubricants for Transport	3,100,000		3,100,000
2211101	General Office Supplies (papers, pencils, forms,	1,600,000		1,600,000

	small office equipment etc)			
2211103	Sanitary and Cleaning Materials, Supplies and Services	380,000		380,000
2220202	Maintenance of Office Furniture and Equipment	380,000		380,000
3111002	Purchase of Computers, Printers and other IT Equipment	1,200,000		1,200,000
3111009	Purchase of other Office Equipment	640,000		640,000
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,950,000		1,950,000
2210499	Foreign Travel	1,000,000		1,000,000
2210302	Accommodation - Domestic Travel	2,700,000		2,700,000
2210303	Daily Subsistence Allowance	3,200,000		3,200,000
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	800,000		800,000
2210504	Advertising, Awareness & Publicity Campaigns	600,000		600,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,800,000		1,800,000
2210802	Boards, Committees, Conferences and Seminars	3,200,000	(1,000,000)	2,200,000
2210904	Motor Vehicle Insurance	450,000		450,000
2211301	Bank Service Commission and Charges	174,000		174,000
2210799	Training Expenses - Other (Bud	3,100,000	(2,100,000)	1,000,000
2220101	Maintenance Expenses - Motor Vehicles	2,600,000		2,600,000
2211311	Consultancy Services	230,000		230,000
2210101	Electricity	36,000,000		36,000,000
	Sub Total	**68,282,100**	**(3,100,000)**	**65,182,100**
2220205	Maintenance of Buildings and Stations -- Non-Residential	2,500,000	(500,000)	2,000,000
2420499	Pending Bills	2,000,000	(2,000,000)	-
3110504	Construction of Non-Residential Building	3,458,829		3,458,829
3111112	Automation of Revenue	3,000,000		3,000,000

	Sub Total	**10,958,829**	**(2,500,000)**	**8,458,829**
	TOTAL	**79,240,929**	**(5,600,000)**	**73,640,929**
Internal Audit Services				
	Sub Item Name	**PROPOSED ESTIMATES FY 2025/2026**	**CHANGES**	**APPROVED ESTIMATES**
2210103	Gas expense	23,480		23,480
2210599	Publishing and Printing	46,000		46,000
2211016	Purchase of Uniforms and Clothing-Staff	-		-
2211201	Refined Fuels and Lubricants for Transport	1,100,000		1,100,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	234,800		234,800
2211311	Consultancy Services	1,500,000	(500,000)	1,000,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	78,000		78,000
2220202	Maintenance of Office Furniture and Equipment	150,000		150,000
3111002	Purchase of Computers, Printers and other IT Equipment	820,000		820,000
3111009	Purchase of other Office Equipment	210,000		210,000
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	650,000		650,000
2210302	Accommodation - Domestic Travel	920,000		920,000
2210303	Daily Subsistence Allowance	1,475,000	1,000,000	2,475,000
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	70,000		70,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	260,000		260,000
2210802	Boards, Committees, Conferences and Seminars	810,000		810,000
2210904	Motor Vehicle Insurance	80,000		80,000
2210799	Training Expenses - Other (Bud	470,000	1,000,000	1,470,000
2220101	Maintenance Expenses - Motor Vehicles	200,000		200,000
2640499	Audit Committee	3,600,000		3,600,000

	Sub Total	**12,697,280**	**1,500,000**	**14,197,280**
	TOTAL Reccurent	**80,979,380**	**(1,600,000)**	**79,379,380**
	TOTAL Development	**10,958,829**	**(2,500,000)**	**8,458,829**
	GRAND TOTAL	**91,938,209**	**(4,100,000)**	**87,838,209**
ECONOMIC PLANNING				
OPERATIONS AND MAINTENANCE				
	Sub Item Name	**PROPOSED ESTIMATES FY 2025/2026**	**CHANGES**	**APPROVED ESTIMATES**
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	50,000		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	1,274,485		1,274,485
2210499	Foreign travel	1,000,000		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			-
2210502	Publishing and Printing Services	4,500,000		4,500,000
2211201	Refined Fuels and Lubricants for Transport	954,000		954,000
2220101	Maintenance Expenses - Motor Vehicles	412,160		412,160
2210904	Motor Vehicle Insurance	189,720		189,720
2210503	Subscriptions to Newspapers, Magazines and Periodicals	40,000		40,000
2210504	Advertising, Awareness & Publicity Campaigns	1,471,404		1,471,404
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	18,090,000		18,090,000

2640499	Other Operating Expenses	11,000,000		11,000,000
2210802	Boards, Committees, Conferences and Seminars	10,244,000		10,244,000
2211301	Bank Service Commission and Charges	35,175		35,175
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	400,000		400,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	256,476		256,476
3111002	Purchase of laptop,phones and computers	1,500,000		1,500,000
	Purchase of Furniture(pending bill)	800,000		800,000
3111009	Purchase of other Office Equipment	646,000		646,000
	22 - Use of Goods and Services total	**57,487,995**	**-**	**57,487,995**
Other Recurrent Expenditure				-
				-
2640499	KDSP (Level 1 Grant)			-
	SUB TOTAL OTHER RECURRENT			
PROGRAMME 2- BUDGET PREPARATION AND MANAGEMENT				
2640499	Preparation of Budget Documents	8,000,000	(4,000,000)	4,000,000
2210799	Training	1,500,000		1,500,000
	SUB TOTAL	**9,500,000**	**(4,000,000)**	**5,500,000**
PROGRAMME 3 MONITORING AND EVALUATION SERVICES				-
2640499	Monitoring services	2,048,574	4,000,000	6,048,574
2211310	Policy Development	4,000,000		4,000,000
2210504	Awareness and Publicity Campaigns	-		-
	SUB TOTAL	**6,048,574**	**4,000,000**	**10,048,574**
PROGRAMME 4 PLANNING AND STATISTICS				-
2640499	Developing of plan	4,400,000		4,400,000
2640499	County statistics(Finalization of the Statistical Abstract)	2,500,000		2,500,000
	SUB TOTAL	**6,900,000**	**-**	**6,900,000**
	RECURRENT SUB TOTAL	**22,448,574**	**-**	**22,448,574**
2640499	Flagship projects	100,063,431		100,063,431

	SUB TOTAL DEVELOPMENT	**100,063,431**	**-**	**100,063,431**
	TOTAL	**180,000,000**	**-**	**180,000,000**

INFORMATION COMMUNICATION TECHNOLOGY				
Personnel Emolument	**Sub Item Name**	**PROPOSED ESTIMATES FY 2025/2026**	**CHANGES**	**APPROVED ESTIMATES**
Sub Item				
2110202	Casual Wages (Support staff)			-
2120101	NSSF			-
2120103	Employer Contribution to pension scheme	-		-
2110301	House Allowances	-		-
2110320	Leave allowances	-		-
2110314	Commuter Allowances /specified	-		-
	Sub Total	**-**		-
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	650,000		650,000
2210202	Internet Connections	4,800,000		4,800,000
2210203	Courier and Postal Services	7,036		7,036
2211201	Refined Fuels and Lubricants for Transport	600,000		600,000
2220101	Maintenance Expenses-Motor Vehicles	500,000		500,000
2210205	Satellite Access Services subscription	100,000		100,000
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000		500,000
2210302	Accommodation - Domestic Travel	2,000,000		2,000,000
2210400	Foreign Travel and subsistence	1,300,000		1,300,000
2210401	Travel Costs (airlines, bus, railway, etc.)	800,000		800,000
2210303	Daily Subsistence Allowance	700,000		700,000
2211306	Membership Fees, Dues and Subscriptions to	100,000		100,000

	Professional and Trade Bodies			
2211016	Purchase of Uniforms and Clothing-Staff	300,000		300,000
2210502	Publishing and Printing Services	250,000		250,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	100,000		100,000
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		2,000,000
2210802	Boards, Committees, Conferences and Seminars	1,000,000		1,000,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	700,000		700,000
2211102	Supplies and Accessories for Computers and Printers	2,500,000		2,500,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	50,000		50,000
2220210	Maintenance of Computers, Software, and Networks	3,500,000		3,500,000
3111001	Purchase of Office Furniture and Fittings	400,000		400,000
3111003	Purchase/Maintenance of Air conditioners, Fans and Heating Appliances	400,000		400,000
3111009	Purchase of other Office Equipment	200,000		200,000
3111002	Purchase of Computers, Printers and other IT Equipment (For Offices)	3,500,000		3,500,000
2210799	Training Services - Ajira; Jitume; Digital Opportunities	1,500,000	3,000,000	4,500,000
2640499	Public Participation on ICT Projects	500,000		500,000
2210799	Staff Capacity Development - Technical	1,000,000		1,000,000
	Sub Total	**30,287,036**	**3,000,000**	**33,287,036**

	Recurrent Total (P.E + O & M)	**30,287,036**	**3,000,000**	**33,287,036**
DEVELOPMENT				-
Program 2	**Information Communication Technology (ICT) Services**			-
3111111	Development of County ICT infrastructure and enhancement of Connectivity	9,000,000		9,000,000
3111112	E-Government Services	11,000,000		11,000,000
	SUB TOTAL DEVELOPMENT	**20,000,000**	**-**	**20,000,000**
	GRAND TOTAL	**50,287,036**	**3,000,000**	**53,287,036**

EDUCATION AND VOCATIONAL TRAINING				
Sub item	**Sub Item Name**	**PROPOSED ESTIMATES FY 2025/2026**	**CHANGES**	**APPROVED ESTIMATES**
Use Of Goods And Services				
2210102	Water And Sewerage Charges	30,000		30,000
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc)	250,000		250,000
2210303	Daily Subsistence Allowance	1,000,000		1,000,000
2210302	Accommodation - Domestic Travel	2,000,000		2,000,000
2210203	Courier and Postal Services	7,109		7,109
2211399	Other Operating Expenses	-		
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	560,000		560,000
2211016	Purchase of Uniforms and Clothing-Staff	-		
2210802	Boards, Committees, Conferences and Seminars (Community strategy	600,000		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,	1,500,000		1,500,000

	furniture, Mobile Phones etc)			
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		**7,814,159**	**-**	**7,814,159**
Policy, Planning and General Administrative services				
2211399	Development and review of Policies	500,000		500,000
2211399	Development and review of acts/bills	800,000		800,000
2210799	Training (Staff)	2,500,000		2,500,000
2640101	Bursaries and Support Services	75,000,000	(15,000,000)	60,000,000
2630101	Bursaries and Support for VTC trainees	25,000,000		25,000,000
2640499	Feeding Programme	65,000,000		65,000,000
Total Policy, Planning and General Administrative		**168,800,000**	**(15,000,000)**	**153,800,000**
Total recurrent		**176,614,159**	**(15,000,000)**	**161,614,159**
Development				
Early Childhood Development and Education				
3110202	Construction of ECD Classrooms	55,000,000	55,000,000	110,000,000
3110202	Completion of Stalled ECD Classrooms	14,198,605	11,000,000	25,198,605
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		**84,821,516**	**66,000,000**	**150,821,516**
Technical Vocational Educational and Training				-
2640499	Construction of VTC Workshops	8,000,000		8,000,000
2640499	Construction of VTC Classroom	25,000,000		25,000,000
2640499	Construction and Equipping VTC ICT Labs	5,000,000		5,000,000

2640499	VTC Tools and Equipment	10,000,000		10,000,000
2640499	Construction and Equipping of Model/ Centres of Excellence VTCs			-
2640499	Other Transfers (Support to Polytechnic-VTC Capitation)	60,000,000		60,000,000
Sub-Total		**108,000,000**	**-**	**108,000,000**
Total Development		**192,821,516**	**66,000,000**	**258,821,516**
				-
Total recurrent		**176,614,159**	**(15,000,000)**	**161,614,159**
				-
Grand Total		**369,435,675**	**51,000,000**	**420,435,675**
				-
				-
YOUTH AND SPORTS				-
				-
SUB ITEM	**SUB ITEM NAME**	**ESTIMATES FOR FY 2025/2026**		
USE OF GOODS AND SERVICES				
2210101	Electricity	15,300		15,300
2210103	Gas expense	12,240		12,240
2210102	Water and sewerage charges	28,050		28,050
2210203	Courier and Postal Services	5,610		5,610
2210301	Travel Costs (airlines, bus, railway, mileage, allowance	1,065,091		1,065,091
2210399	Domestic Travel and Subsistence	1,530,000		1,530,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	10,200		10,200
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	313,289		313,289
2210802	Boards, Committee, Conferences	310,000		310,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	306,000		306,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	40,800		40,800

2211301	Bank Service Commission and Charges	6,279		6,279
2210904	Motor vehicle Insurance	91,800		91,800
2220101	Maintenance expenses motor vehicle	255,000		255,000
2211016	Purchase of Uniforms and Clothing - Staff	7,030,000		7,030,000
2211201	Refined Fuel and Lubricant for transport and leveling of sports fields	4,304,000		4,304,000
3111002	Purchase of computers, printers and other IT equipment	1,166,341		1,166,341
2211310	Policy Development	-		-
2210799	Training Expenses – Other (Bud(Capacity building)	510,000		510,000
Sub Total Use of Goods and Services		**17,000,000**	**-**	**17,000,000**
Youth and Sports Development				-
2640499	SP 4.1 Training Expenses - Other (Bud) -Sports Enhancement	10,000,000	5,000,000	15,000,000
2640499	SP 4.1 Training Expenses - Other (Bud) -youth booth camps	2,000,000	5,000,000	7,000,000
2640499	Youth empowerment facilities and equipment	5,000,000		5,000,000
Sub-Total		**17,000,000**	**10,000,000**	**27,000,000**
Total recurrent		**34,000,000**	**10,000,000**	**44,000,000**
DEVELOPMENT		-		
3110604	Construction of Playing fields (Overhaul of Other Infrastructure and Civil Works)	10,000,000		10,000,000
3110699	Overhaul of Other Infrastructure and Civil Works-Art and Talent Hubs	6,000,000		6,000,000
Sub Total Development		**16,000,000**	**-**	**16,000,000**
Sub Total Development		**16,000,000**	**-**	**16,000,000**

Sub Total recurrent		**34,000,000**	**10,000,000**	**44,000,000**
Total		**50,000,000**	**10,000,000**	**60,000,000**
GENDERS, CULTURE AND SOCIAL SERVICES				
	GENDER, CULTURE AND SOCIAL SERVICES			
Sub Item	**Sub Item Name**	**FY2025/2026**		
2210101	Salaries and Wages	-		
2110301	House Allowance	-		
2110314	Transport Allowance	-		
2120103	Employer Contribution to pension scheme	-		
2110303	Acting allowance	-		
2110202	Casuals employees	-		-
2110320	Leave Allowance	-		
2120101	Employer Contributions to Compulsory NSSF	-		
	Sub Total	**-**		-
2210101	Electricity	50,600		50,600
2210103	Gas expense	50,480		50,480
2210102	Water and sewerage charges	30,400		30,400
2210203	Courier and Postal Services	11,220		11,220
2210301	Travel Costs (airlines, bus, railway, mileage, allowance	1,200,000		1,200,000
2210399	Domestic Travel and Subsistence	3,226,000		3,226,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	100,400		100,400
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	717,640		717,640
2210802	Boards, Committee, Conferences	1,000,000		1,000,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	1,306,323		1,306,323
2211103	Sanitary and Cleaning Materials, Supplies and Services	500,000		500,000

2211301	Bank Service Commission and Charges	12,558		12,558
3111001	Office Furniture	700,000	(300,000)	400,000
				-
2210904	Motor vehicle Insurance	100,000		100,000
2220101	Maintenance expenses motor vehicle	500,000		500,000
2211201	Refined Fuel and Lubricant for transport	700,000		700,000
2210505	Trade Shows and Exhibitions	499,720		499,720
3111002	Purchase of computers printers etc.	1,065,300		1,065,300
2210799	Training Expenses – Other (Bud (Capacity building)	1,510,000		1,510,000
	Use of Goods and Services total	**13,280,641**	**(300,000)**	**12,980,641**
	Other Recurrent Expenditure	-		
	PROGRAMME 1 Policy Development and Administrative Services	-		
2211016	Transfer to Lake region economic block	-		
2211016	Purchase of Uniform and Clothing-Staff	500,000		500,000
2211329	Policy Development	1,000,000		1,000,000
2210504	Advertising and Community Awareness (GBV)	600,000		600,000
	Sub Total	**2,100,000**	**-**	**2,100,000**
	PROGRAMME 2 Gender, Children Services and Social Protection	-		
2210714	SP 2.1 Gender mainstreaming & Women Economic Empowerment & Training	14,000,000		14,000,000
2211399	SP 2.2 Social Protection - (Support to PWD, Children and the Elderly)	7,000,000		7,000,000
2211031	Foods and ratio – (Other)	2,000,000		2,000,000
	Sub Total	**23,000,000**	**-**	**23,000,000**
	PROGRAMME 3 Culture and library services	**-**		

2210799	Training Expenses & Bomet cultural festival	3,000,000		3,000,000
2211009	SP 3.2 Database management and filming industry enhancement	4,950,259	(2,000,000)	2,950,259
	Sub Total	**7,950,259**	**(2,000,000)**	**5,950,259**
				-
	SUB TOTAL Other Recurrent	**33,050,259**	**(2,000,000)**	**31,050,259**
	Total Recurrent	**46,330,900**	**(2,300,000)**	**44,030,900**
	Development Expenditure	-		
	PROGRAMME 2	-		
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	**-**		
3110504	SP 3.1 Cultural Development (mapping and establishment of multipurpose Hall)	3,023,000		3,023,000
3110504	SP 3.2 Public Records and Archives Management (Other Infrastructure and Civil Works)	4,000,000		4,000,000
	Sub Total	**7,023,000**	**-**	**7,023,000**
	Total Expenditure of Development Programmes	**10,023,000**	**-**	**10,023,000**
	Grand Total: Recurrent	**46,330,900**	**(2,300,000)**	**44,030,900**
	Grand Total: Development	**10,023,000**	**-**	**10,023,000**
	GRAND TOTAL DEVELOPMENT + RECURRENT	**56,353,900**		**54,053,900**

Sub Item	**Sub Item Name**	**Proposed Estimates**		
		FY 2025-2026		
MEDICAL SERVICES & PUBLIC HEALTH				
	S.P.1.3 - Human resources for Health services; Compensation to Employees			
2110101	Salary and wages	-		-
2120101	NSSF	-		-
2110303	Duty/Acting Allowances	-		-
2110301	House Allowances	-		-

2110320	Leave allowances	-		-
2110314	Commuter Allowances /specified	-		-
2110322	Health Risk Allowance	-		-
2110318	Non- Practising Allowance	-		-
2110315	Health Extraneous Allowance	-		-
2110323	Emergency Call allowance	-		-
2120103	Employer Contribution to Staff Pensions Scheme	-		-
	Total Compensation to Employees S.P.1.3	**-**		-
	S.P.1.1 - Administrative services; Use of Goods and Services			
2210201	Telephone, Telex, Facsimile and Mobile Phone Services eg airtime	30,000		30,000
2211201	Fuel for motor vehicles, motorcycles & generators	10,007,483		10,007,483
2220101	Maintenance of motor vehicles & motorcycles	2,044,585		2,044,585
2210904	Insurance for motor vehicles & motorcycles	2,500,000		2,500,000
2210203	Courier and Postal Services	22,647		22,647
2210399	Domestic Travel and Subs. – Others	6,000,000	(1,000,000)	5,000,000
2210401	Foreign Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,000,000		2,000,000
2210502	Publishing and Printing Services eg data tools, patient files	150,000		150,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	10,000		10,000
2210504	Advertising, Awareness and Publicity Campaigns	180,000		180,000
2210505	Trade Shows and Exhibitions	50,230		50,230
2210801	Catering Services (receptions)	1,075,964		1,075,964
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	1,788,177		1,788,177
2220201	Maintenance of Plant, Machinery and Equipment (including service agreements) - including servicing of MES equipment	5,230,500	(1,000,000)	4,230,500
2210799	Training Expenses	5,000,000	(1,000,000)	4,000,000
3111001	Office Furniture	500,000		500,000
	Total Use of Goods and Services; Total for S.P.1.1	**37,678,988**	**(3,000,000)**	**34,678,988**
	S.P.1.2 - Policy development			
2211329	Policy Development	2,500,000		2,500,000
	Total for S.P.1.2 - Policy development	**2,500,000**	-	**2,500,000**
		2,500,000	**-**	**2,500,000**
	S.P.1.4 - Health care financing – transfers to health facilities			
2640499	DANIDA Funds disbursements DANIDA Funds	20,056,500		20,056,500
2640499	DANIDA funds - County contribution	14,102,000		14,102,000
2640499	Cash Transfers to Health Facilities.	21,076,988		21,076,988
	Total for S.P.1.4 - Health care financing – transfers to health facilities	170,000,000		170,000,000
		225,235,488	**-**	**225,235,488**
	Subtotal Program 1: Administration, Planning and Support Services	**227,735,488**	**-**	**227,735,488**
	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	18,000,000		18,000,000
3111403	County health research and innovation	500,000		500,000
2211001	Specialized health products	15,000,000		15,000,000
2211332	Emergency Health Services/compassionate support	5,000,000		5,000,000
	HIV/AIDS & TB Programme Interventions	14,000,000		14,000,000
2210799	Quality service Provision - IPC & Nursing Services	2,000,000		2,000,000
111002	Health information systems management	2,000,000		2,000,000
	Subtotal Program 2: Curative Services	**266,500,000**	**-**	**266,500,000**
	Program 3: Preventive and Promotive Services			
2210504	Community based Primary Health Care (Community Health Promoters - CHPs)	74,070,000		74,070,000
2210713	Communicable disease prevention and Control	3,000,000		3,000,000
2640499	Sanitation programmes (including BIDP, Dig Deep Africa, World Vision)	26,328,635		26,328,635
2640499	Kenya Water, Sanitation and Hygiene (K-WASH) Program	97,903,000		97,903,000
2640499	Nutrition services - (Bomet County Nutrition joint financing) Nutrition International	27,000,000		27,000,000
2211015	Primary health in devolved Context	8,482,500		8,482,500
	Eye Health Care Programme	5,000,000		5,000,000
2210504	Community maternal and child health (Inclusive of Cus operationalization)	2,000,000		2,000,000

	Subtotal Program 3: Preventive and Promotive Services	**243,784,135**	**-**	**243,784,135**
	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		4,500,000
	Subtotal Program 4: Reproductive Health Services	**10,500,000**	**-**	**10,500,000**
	Total expenditure of programmes under Other Recurrent Expenditure	**786,198,611**	**(3,000,000)**	**783,198,611**
	Total Operation and Maintenance	**37,678,988**	**(3,000,000)**	**34,678,988**
	TOTAL RECURRENT	**823,877,599**	**(6,000,000)**	**817,877,599**
	Program 5: Health Infrastructure; DEVELOPMENT			
3110202	Non-Residential Buildings (Hospitals, Health centres, dispensaries)	138,585,549		138,585,549
3110202	Emergency construction and renovation (Hospitals, Health Centres, dispensaries and sanitary facilities)	2,400,000		2,400,000
3111101	Purchase of Medical and Dental Equipment - for Mother & Child, Subcounty Hospitals and completed health facilities	150,889,570	(30,000,000)	120,889,570
	Total Expenditure of Programme 5 - Development	**291,875,119**	**(30,000,000)**	**261,875,119**
	Summary			-
	O$M totals	**37,678,988**	**(3,000,000)**	**34,678,988**
	Other Recurrent Expenditure	**786,198,611**	**(3,000,000)**	**783,198,611**
	Development Expenditure	**291,875,119**	**(30,000,000)**	**261,875,119**
	GRAND TOTALS	**1,078,073,730**	**(33,000,000)**	**1,045,073,730**
LANDS, HOUSING AND URBAN DEVELOPMENT				
LANDS				
Sub Item	**Sub Item Name**	**Estimates 2025/2026**		
	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	500,000		500,000
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		1,000,000
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 committees and Development Approval Committees, Compliance committees etc	1,559,492		1,559,492
2210103	Gas Expenses-office	10,000		10,000
2211016	Purchase of Uniforms and Clothing-Staff including development control gear and industrial boots	200,000		200,000
2210302	Accommodation - Domestic Travel general	600,000		600,000
2210303	Daily Subsistence Allowance -Field Survey works and planning	700,000		700,000

2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	500,000		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		1,000,000
	County Lands committee/board	1,200,000		1,200,000
	Development Control committee operations	1,200,000		1,200,000
3110902	Purchase of household and institutional appliances	100,000		100,000
	Total O&M	**11,179,492**	**-**	**11,179,492**
	Other Recurrent Expenditure	**-**		-
2211324	Identification, surveying, beaconing and Titling of public land (6 PI per ward)	3,310,897	(700,000)	2,610,897
	Titling Deed processing of all acquired land	3,000,000		3,000,000
	Digitization of land records in GIS	1,200,000		1,200,000
	Land Valuation	1,500,000		1,500,000
	Preparation of Part Developments Plans - onwenrship documents for Public land	800,000		800,000
	Preparation of Physical Advisory Plans for Public Institutions (Health centres, ECDE, etc)	2,000,000		2,000,000
	Consultancy services (Land Subivison policy, Public land management policy)	2,500,000	(1,000,000)	1,500,000
	Consultancy services (town planning) of two market centres	3,500,000	(1,000,000)	2,500,000
	Pending Bill Consultancy Services			-
	Total Other Recurrent	**17,810,897**	**(2,700,000)**	**15,110,897**
	Total Recurrent Expenditure	**28,990,389**	**(2,700,000)**	**26,290,389**
	DEVELOPMENT	**-**		

	Land Acquisition 1 Million per ward	75,000,000	(50,000,000)	25,000,000
	Acquisition of other lands (e.g Stadium, ICT, etc)		25,000,000	25,000,000
	Construction and eqipping of County Land Registry			-
	Renovation of sub-county survey offices.			-
	Fencing of public lands			-
	Development Total	**75,000,000**	**(25,000,000)**	**50,000,000**
	GRANDS TOTAL FOR LANDS	**103,990,389**	**(27,700,000)**	**76,290,389**
HOUSING DEVELOPMENT				
Sub Item	**Sub Item Name**	**Estimates 2025/2026**		
	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	500,000		500,000
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	900,000		900,000

	committee and County Housing Board			
2210103	Gas Expenses-office	10,000		10,000
2211016	Purchase of Uniforms and Clothing-Staff	200,000		200,000
2210302	Accommodation - Domestic Travel -based on invitations, COG meetings, Development partners and State department of Housing, urban and Infrastructure.	600,000		600,000
2210303	Daily Subsistence Allowance -housing committees and Housing Board	600,000		600,000
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
2210304	Supplies and Accessories for Computers and Printers	400,000		400,000
	Total O&M	**4,350,000**	**(600,000)**	**3,750,000**
	Other Recurrent Expenditure	-		-
	Consultancy Services (Policy)	1,933,089	(1,933,089)	-
	Total Recurrent	**6,283,089**	**(2,533,089)**	**3,750,000**
	Development			-
2220205	Construction of External toilets in Sotik phase II Houses			-
	Renovation of offices	2,500,000	(1,500,000)	1,000,000
	Renovation of houses in Sotik	2,500,000	(2,500,000)	-
	Fencing of County Government Housing	2,000,000	(1,500,000)	500,000
	Total Housing Development	**7,000,000**	**(5,500,000)**	**1,500,000**
	TOTAL HOUSING	**13,283,089**	**(8,033,089)**	**5,250,000**
URBAN MANAGEMENT				
Sub Item	**Sub Item Name**	**Estimates 2025/2026**		
	Recurrent Expenditure			
2210102	Water and sewerage charges	10,000		10,000

2210201	Telephone, Telex, Facsimile and Mobile Phone Services	100,000		100,000
2210203	Courier and Postal Services	40,000		40,000
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)-executive	2,000,000	(500,000)	1,500,000
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	(1,500,000)	2,500,000
2210502	Publishing and Printing Services -magazines and fliers	400,000		400,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals - Executive	60,000		60,000
2210504	Advertising, Awareness & Publicity Campaigns- on waste management by	600,000		600,000
2211399	Other Operating expenses- Community Participation on urban planning issues, town committee, market stakeholders etc	1,400,000	(900,000)	500,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks -Market stakeholder meetings	1,000,000		1,000,000
2210802	Seven (7) Town Administrative Units- Market committees ,	-		-
	(Ksh.30,000 Pm *7 units *12 months) = Ksh. 2,520,000 and	-		-
	Ksh. 1,000,000 for Headquarters Board and Committee Meetings)Conferences and seminars for market stakeholders.	5,000,000	(1,000,000)	4,000,000
2210103	Gas Expenses	60,000		60,000

2211016	Purchase of Uniforms and Clothing-Staff including protective clothing for casual workers	510,000		510,000
2210302	Accommodation - Domestic Travel based on invitations, COG meetings, Development partners and State department of Housing, Urban and Infrastructure.	1,600,000		1,600,000
2210303	Daily Subsistence Allowance -market and town stakeholders and supervisors	1,000,000		1,000,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	600,000		600,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	600,000		600,000
2210304	Supplies and Accessories for Computers and Printers	600,000		600,000
2220101	Maintenance Expenses-Motor Vehicles-Heavy Garbage trucks and tractors allocated for solid waste collection and other department vehicles	4,000,000		4,000,000
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		4,000,000
2210904	Vehicle Insurance - Garbage trucks and tractors and other department vehicles eg for survey	800,000		800,000
	Total O&M	**28,380,000**	**(3,900,000)**	**24,480,000**
	Other Recurrent Expenditure			-
	Outsourcing of Garbage collection	51,576,139		51,576,139

	Casual Labour			-
	Total Recurrent	**79,956,139**	**(3,900,000)**	**76,056,139**
	Development	**-**		-
	Markets Development (fencing, gravelling, etc)	3,000,000	2,000,000	5,000,000
	Opening and grading of urban access roads	7,000,000		7,000,000
	Storm water drains in urban areas	3,000,000		3,000,000
	Development and maintanance of public toilets	2,000,000	3,000,000	5,000,000
2640499	KUSP Urban Development Grants(UDG)	35,000,000		35,000,000
2640500	KUSP Urban Development Grants(UIG)	18,278,289		18,278,289
	Development Total	**68,278,289**	**5,000,000**	**73,278,289**
Mogogosiek Town				
Sub Item	**Sub Item Name**	**Estimates 2025/2026**		
	Recurrent Expenditure			-
	Mogogosiek Town Committee			-
	Development			-
	Opening and grading of urban access roads in Mogogosiek	1,000,000		1,000,000
	Total Mogogosiek	**1,000,000**	**-**	**1,000,000**
Ndanai Town				
Sub Item	**Sub Item Name**	**Estimates 2025/2026**		
	Recurrent Expenditure			-
	Ndanai Town Committee			-
	Development			-
	Opening and grading of urban access roads in Ndanai	1,000,000		1,000,000
	Total Ndanai	**1,000,000**	**-**	**1,000,000**
Mulot Town				
Sub Item	**Sub Item Name**	**Estimates 2025/2026**		
	Recurrent Expenditure			-
	Mulot Town Committee			-
	Development			-
	Opening and grading of urban access roads in Mulot	1,000,000		1,000,000
	Total Mulot	**1,000,000**	**-**	**1,000,000**

				-
	Total Towns	**3,000,000**		3,000,000
	TOTAL DEVELOPMENT URBAN	**71,278,289**	**5,000,000**	**76,278,289**
				-
	GRAND TOTAL RECURRENT	**115,229,617**	**(9,133,089)**	**106,096,528**
	GRAND TOTAL DEVELOPMENT	**153,278,289**	**(25,500,000)**	**127,778,289**
	GRAND TOTAL LANDS, HOUSING AND URBAN	**268,507,906**	**(34,633,089)**	**233,874,817**
BOMET MUNICIPAL BOARD BUDGET				
SUB ITEM	**SUB ITEM NAME**	**PROPOSED ESTIMATES FY2025/2026**		
		ESTIMATES FY2026/2026		
	Recurrent Expenditure			
Personnel Emoluments (P.E)				
2110117	Basic salaries	30,000,000		30,000,000
2110202	Casual Labor – Others	1,000,000		1,000,000
2210103	Gas expense	20,000		20,000
2210203	Courier and Postal Services	20,000		20,000
2210399	Domestic travels and Subsistence, and Other Transportation Costs	1,000,000		1,000,000
2210302	Domestic travels	1,500,000		1,500,000
2210399	Foreign Travel travels and Subsistence, and Other Transportation Costs	1,000,000	(1,000,000)	-
2210101	Utility Bills	700,000		700,000
2211201	Fuel and lubricants for utility vehicles	900,000		900,000
2211399	Community Participation [other operating expenses]	700,000		700,000
2210303	Daily subsistence allowance	1,500,000	(500,000)	1,000,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	60,000		60,000

2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	500,000		500,000
2210903	Plant, Equipment and Machinery Insurance	500,000		500,000
2210904	Motor Vehicles Insurance	500,000		500,000
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	600,000	(500,000)	100,000
2210502	Publishing And Printing Services	600,000		600,000
2210504	Advertising, awareness and public campaigns	500,000		500,000
2210802	Boards, committees, conferences and seminars	1,000,000		1,000,000
2210799	Staff training expenses	1,000,000		1,000,000
2210799	Staff capacity building-seminars, benchmarking	1,300,000	(1,000,000)	300,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	500,000		500,000
2211102	Supplies and Accessories for Computers and Printers	800,000		800,000
3111002	Purchase of computers, printers and other IT equipment	1,500,000	(1,300,000)	200,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	300,000		300,000
	Sub Total	**18,000,000**	**(4,300,000)**	**13,700,000**
	OTHER RECURRENT EXPENDITURE	-		-
2640499	Development of Plans (IDEP) 2025-2030	-		-
2211201	Maintenance Expenses-Motor Vehicles	-		-
2220101	NTSA (Annual vehicle inspection, replacement of number plates)	-		-
2220201	Disposal of county assets (vehicles, plants, tractors, m-cycles, tyres, and batteries)	300,000		300,000
2220205	Purchase of Office Furniture and Fittings	-		-

3111111	Installation of CCTV, Wi-Fi and its accessories	-		-
3111001	Maintenance of computers, printers and other IT equipment	-		-
	Purchase of Servers	1,300,000		1,300,000
	KICOSCA Games	400,000		400,000
2220210	**Sub Total**	**2,000,000**	**-**	**2,000,000**
	Total O&M	**20,000,000**	**(4,300,000)**	**15,700,000**
	Total Recurrent Expenditure			
	DEVELOPMENT	-		
	Policy Development	2,000,000		2,000,000
	Development of Part Development Plans(PDP) for Municipal Neighbourhoods	6,000,000	(2,000,000)	4,000,000
	Urban Greening and beautification	2,000,000		2,000,000
	Development and Maintenance of Markets	6,000,000	(1,000,000)	5,000,000
	Maintenance of Stage	3,000,000		3,000,000
	Fencing of Bomet fire station	3,000,000	(3,000,000)	-
	Development of recreational facilities	2,000,000	(2,000,000)	-
	Development of Pedestrian Walkways	4,000,000		4,000,000
	Maintenance of non-residential buildings/municipal offices	1,000,000		1,000,000
	Construction and maintenance of floods light, street lights & bills	2,000,000		2,000,000
	TOTAL DEVELOPMENT EXPENDITURE	**31,000,000**	**(8,000,000)**	**23,000,000**
Sotik Municipality				
SUB ITEM	**SUB ITEM NAME**	**PROPOSED ESTIMATES FY2025/2026**		
	RECURRENT EXPENDITURE	-		
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	500,000		500,000

2211103	Sanitary and Cleaning Materials, Supplies and Services	300,000		300,000
2210504	Advertising, awareness and public campaigns	300,000		300,000
2210802	Boards, committees, conferences and seminars	800,000		800,000
2210799	Staff training expenses	500,000		500,000
2210799	Staff capacity building-seminars, benchmarking	500,000		500,000
	Sub Total	**2,900,000**	**-**	**2,900,000**
	OTHER RECURRENT EXPENDITURE			-
3111002	Purchase of computers, printers and other IT equipment	1,100,000		1,100,000
	Sub Total	**1,100,000**	**-**	**1,100,000**
	Total O&M	**4,000,000**	**-**	**4,000,000**
	DEVELOPMENT	-		
	Development of Solid Waste Management site	3,000,000		3,000,000
	Fencing of Solid Waste Management site	2,000,000		2,000,000
	Total Development	**5,000,000**	**-**	**5,000,000**
	TOTAL RECURRENT	**24,000,000**	**(4,300,000)**	**19,700,000**
	Total Development	**36,000,000**	**(8,000,000)**	**28,000,000**
	GRAND TOTAL	**90,000,000**	**(12,300,000)**	**77,700,000**
ROADS PUBLIC WORKS AND TRANSPORT				
SUB ITEM	**SUB ITEM NAME**	**BUDGET ESTIMATES 2025-2026**		
2210103	Gas expense	40,083		40,083
2210203	Courier and Postal Services	10,000		10,000
2110202	Casual Labor - Others	8,000,000		8,000,000
2210399	Daily Subsistence, and Other Transportation Costs	1,500,000		1,500,000
2210302	Domestic travels	1,500,000		1,500,000
2210399	foreign Travel travels and Subsistence, and Other Transportation Costs	500,000		500,000
2210101	Electrical installation	1,000,000		1,000,000
2211201	Fuel and lubricants for utility vehicles	5,000,000	(1,000,000)	4,000,000

2211324	Identification, surveying and beaconing of road reserves	800,000		800,000
2211399	Community Participation [other operating expenses]	500,000		500,000
2210309	Field Allowance (supervision)	1,000,000		1,000,000
2210303	Meals allowance	800,000		800,000
2211029	Protective Personal Equipment (PPE)	500,000		500,000
2210309	Annual Road Inventory Survey	900,000		900,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	20,000		20,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,800,000		1,800,000
2210903	Roads Machinery Insurance	1,500,000		1,500,000
2210904	Motor Vehicles and motorcycles Insurance	1,500,000		1,500,000
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	300,000		300,000
2210502	Publishing And Printing Services	500,000		500,000
2210504	Advertising, awareness and public campaigns	800,000		800,000
2210802	Boards, conferences and seminars	1,500,000		1,500,000
	County Transport and Safety Committee allowances	1,000,000		1,000,000
2210799	Staff Training	2,000,000		2,000,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	1,200,000		1,200,000
2211102	Supplies and Accessories for Computers and Printers	800,000		800,000
3111002	Purchase of computers, printers, plotters and other IT equipment	1,400,000	(900,000)	500,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	148,000		148,000
	Sub Total	**36,518,083**	**(1,900,000)**	**34,618,083**

	OTHER RECURRENT EXPENDITURE			-
2211201	Repairs and Maintenance Expenses-Motor Vehicles	15,000,000		15,000,000
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	20,000,000		20,000,000
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	1,500,000		1,500,000
2220205	Purchase of Office Furniture and Fittings	1,000,000		1,000,000
3111111	Installation of CCTV, Wi-Fi and its accessories	500,000		500,000
3111114	Purchase of survey equipment	1,000,000		1,000,000
3111001	Maintenance of Computer, Software and Network	300,000		300,000
2210606	**Hire of tippers for Road Construction**	25,000,000		25,000,000
2420499	Curent Transfers Supplies (pending bills)	5,000,000		5,000,000
2220210	**Sub Total**	**80,300,000**	**-**	**80,300,000**
	Total O&M	**116,818,083**	**(1,900,000)**	**114,918,083**
	DEVELOPMENT			**-**
	Policy planning and administrative services			**-**
Program 1	Policy Development			**-**
	TOTAL	**-**		
Program 2	**Roads Construction & Maintenance**			**-**
2211031	Gravel; Aggregate, ton (Quarries)	20,000,000	5,000,000	25,000,000
3110499	Construction of Roads-Major roads	75,000,000	40,000,000	115,000,000
3110499	Roads Maintenance-Minor Roads	75,000,000	25,000,000	100,000,000

2211201	Road maintenance (Fuel for heavy machinery)	50,000,000	15,000,000	65,000,000
3110499	Construction of roads crosscutting wards	50,000,000		50,000,000
2420499	Current Transfers Roads (Pending Bills)	30,000,000	(10,000,000)	20,000,000
				-
	TOTAL	**300,000,000**	**75,000,000**	**375,000,000**
Program 3	**Development and Maintenance of other public works**			
3110501	Construction and Maintenance of Motorized Bridge (Tilangok Chepkosa andTindinyek Bridge)	35,000,000	(10,000,000)	25,000,000
	Construction and Maintenance of Box Culvert	20,000,000	(2,000,000)	18,000,000
3110501	Precast Culvert Installation and maintenance	23,000,000	(3,000,000)	20,000,000
3110501	Foot Bridge construction	-		-
3110299	Operationalization Material Testing Lab	2,000,000	(2,000,000)	-
2211311	Consultancy services for Construction works			-
3111112	Purchase of software's	300,000		300,000
	TOTAL	**80,300,000**	**(17,000,000)**	**63,300,000**
Program 4	**County Transport Infrastructure**			-
3110504	Annual Subscription for Fleet management system	1,000,000		1,000,000
3110299	Construction of buildings (Service Bay)			-
3110202	Equipping of County Mechanical Workshop	1,500,000		1,500,000
3110701	Purchase of Supervision vehicles	-		
2211029	Road safety	500,000		500,000
	TOTAL	**3,000,000**	**-**	**3,000,000**
	Net development Total	**383,300,000**	**58,000,000**	**441,300,000**
	TOTAL RECURRENT	**116,818,083**	**(1,900,000)**	**114,918,083**
	Grand Total	**500,118,083**	**56,100,000**	**556,218,083**
TRADE,ENERGY TOURISM AND INVESTMENT				

Sub Item	**Sub Item Name**	**ESTIMATES FY2025/2026**		
2110101	Basic Salary			-
2120101	Nssf			-
2120103	Employer Contribution To Pension Scheme			-
	Responsibility Allowance			-
2110301	House Allowances			-
	Casuals			-
	Leave Allowances			-
2110314	Commuter Allowances			-
	Total			-
2210101	Electricity			-
2210102	Water And Sewerage Charges	-		-
2210103	Gas Expense	-		-
2210201	Telephone, Telex, Facsimile And Mobile Phone Services			-
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	50,000		50,000
2210705	Field Training Attachments	50,000		50,000
2210301	Travel Costs (Airlines, Bus, Railway, Mileage Allowances, Etc.)	800,000		800,000
2210401	Foreign travel costs	600,000	(600,000)	-
2210302	Accommodation - Domestic Travel	800,000		800,000
2210303	Daily Subsistence Allowance	1,000,000		1,000,000
2210502	Publishing And Printing Services	200,000		200,000
2210503	Subscriptions To Newspapers, Magazines And Periodicals	20,000		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	500,000		500,000
2210802	Boards, Committees, Conferences And	800,000		800,000

	Seminars(Community Strategy Activities)			
2210505	Trade Shows And Exhibitions	500,000		500,000
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment Etc)	300,000		300,000
2211201	Refined fuels and lubricants	1,200,000		1,200,000
2211103	Sanitary And Cleaning Materials, Supplies And Services	193,459		193,459
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	200,000		200,000
3111002	Purchase Of Computers, Printers And Other IT Equipment	500,000		500,000
2210799	Training	972,000		972,000
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		40,000
2220202	Maintenance Of Office Furniture And Equipment	50,000		50,000
	sub-total	**9,245,459**	**(600,000)**	**8,645,459**
	Other Recurrent Expenditure			-
2220101	Maintenance Expenses - Motor Vehicle	600,000		600,000

2220201	Maintenance Expenses - Generator service	400,000	(400,000)	-
3110599	Maintenance Expense- Electric Fence	500,000	(500,000)	-
		1,500,000	**(900,000)**	**600,000**
	Total O&M	**10,745,459**	**(1,500,000)**	**9,245,459**
	P1. Trade Development			-
2210799	S.P. 1.1 Capacity Building of SMEs	500,000	(500,000)	-
2210807	S.P 1.2 Trade Awards	500,000	(500,000)	-
2640499	S.P. 1.3 County Enterprise Fund	-	5,000,000	5,000,000
3110504	S.P 1.4 Market Development- Construction of "mama mboga" market stalls and boda boda sheds	11,200,000		11,200,000
3111010	S.P.1.5 Fair Trade and Consumer Protection Practices	458,000		458,000
		12,658,000	**4,000,000**	**16,658,000**
	P.2 Energy Development			-
3111011	S.P. 2.1. Power Generation And Distribution Service	1,500,000	(1,400,000)	100,000
3110504	S.P. 2.2. Installation of Floodlights & Maintenance (Solar)	6,000,000	3,000,000	9,000,000
2640499	S.P.2.3 REREC Matching funds	3,000,000	2,000,000	5,000,000
3110504	S.P. 2.4 Renewable Energy Promotion	1,500,000	(1,400,000)	100,000
	Total Expenditure Programme 2	**12,000,000**	**2,200,000**	**14,200,000**
	P3. Tourism Development			-
3110599	S.P. 3.1 Development of The Tourism Niche Products	3,800,000	(2,800,000)	1,000,000
2210505	S.P. 3.2 Tourism promotion and exhibition	3,000,000	(2,000,000)	1,000,000
2211310	S.P.3.3 Tourism Strategic Plan- Wildlife Biomass Research	2,000,000		2,000,000
	Sub Total	**8,800,000**	**(4,800,000)**	**4,000,000**
	P4. Industry Development			-

3110504	S.P. 4.1. Industrial Development and Support (Industrial Park)	2,000,000		2,000,000
2211006	S.P. 4.2. Equipping of Jua Kali sheds	1,000,000		1,000,000
	Total Expenditure Programme 4	**3,000,000**	**-**	**3,000,000**
	P.5 INVESTMENT			-
2211310	Development of County Investment Policy	2,000,000		2,000,000
2211399	Couny Investment Forum	3,000,000		3,000,000
2640499	Other current Transfers	10,000,000	(10,000,000)	-
	Total Expenditure Programme 5	**15,000,000**	**(10,000,000)**	**5,000,000**
	Total Development Budget	**51,458,000**	**(8,600,000)**	**42,858,000**
	Total recurrent	**10,745,459**	**(1,500,000)**	**9,245,459**
	GRAND TOTAL	**62,203,459**	**(10,100,000)**	**52,103,459**

WATER AND ENVIRONMENT				
Sub Item	**Sub Item Name**	**Estimates 2025/26**		
	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	40,000		40,000
2210102	Water and Sewerage Charges	50,000		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	1,500,000		1,500,000
2210101	Electricity	150,000		150,000
2210303	Daily subsistence allowances	500,000		500,000
2210802	Boards, Conferences, Seminars, other expenses	1,000,000		1,000,000
2211399	Community Participation [other operating expenses]	500,000		500,000
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000		1,000,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	40,000		40,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,500,000		1,500,000
2211016	Purchase of Uniforms and Clothing – Staff	500,000		500,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	1,500,000	(500,000)	1,000,000
2211201	Refined Fuels and Lubricants for Transport	1,500,000		1,500,000
3111002	Purchase of computers and other IT equipment for offices	400,000		400,000
2211102	Supplies and Accessories for Computers and Printers	200,000		200,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	300,000		300,000
2210799	Training Expenses	150,000		150,000
2211306	Membership fees, dues and subscription to professional and trade bodies	168,000		168,000
2211399	Support for operations and maintenance of rural water supply schemes (K-WASH)	1,200,000		1,200,000
2210799	Capacity Building of County Irrigation Development Unit (CIDU)	1,500,000		1,500,000

	Sub Total	**13,751,100**	**(500,000)**	**13,251,100**
	OTHER RECURRENT EXPENDITURE			-
2630201	Subsidy to Bomet Water Company for Payment of electricity bills	80,000,000		80,000,000
3110701	Purchase of motor vehicles	-		-
3110704	Purchase of motor cycles			-
3111001	Purchase of furniture and fittings			-
2220101	Maintenance Expenses-Motor Vehicles	400,000		400,000
2220202	Maintenance of Office Furniture and Equipment	51,874		51,874
2210904	Motor vehicle Insurance cover	200,000		200,000
2220205	Maintenance of Buildings and Stations -- Non-Residential			-
2220210	Maintenance of Computer, Software and Network			-
2210603	Office rent	-		-
2640499	IDA-Climate institutional support (CCIS)	-		-
	Sub Total other recurrent	**80,651,874**	**-**	**80,651,874**
	Total Recurrent Expenditure	**94,402,974**	**(500,000)**	**93,902,974**
	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 (K-WASH)	10,000,000		10,000,000
	TOTAL	**10,000,000**	**-**	**10,000,000**
				-
Programme 2	**Development of Water Supply for Domestic, Commercial, industrial and irrigation purposes**			-

3110602	Water supply infrastructure	52,700,000	10,000,000	62,700,000
3110602	Pipeline extension services	20,000,000	20,000,000	40,000,000
2640499	Cash Transfer (BIDP Programme)	10,000,000		10,000,000
3110602	Water harvesting and storage	20,000,000		20,000,000
2640499	Cash Transfer (World Vision/County programme)	-		-
2640499	Spring protection,Cash transfer Dig deep Africa/County	10,000,000		10,000,000
2640499	WASH - Health & Water-DIG DEEP	180,000,000		180,000,000
3110504	NAWASIP K-WASH	-		-
3110602	Hydrogeological Surveys, Drilling and Equipping of boreholes and other civil works	100,000		100,000
3110602	Support to water company (Purchase of water pumps and meters)	30,000,000	(10,000,000)	20,000,000
3110602	Irrigation infrastructure	10,000,000		10,000,000
2420499	Other current transfers (Pending bills)	20,000,000	(5,000,000)	15,000,000
	TOTAL	**352,800,000**	**15,000,000**	**367,800,000**
				-
Programme 3	**Waste water management**			-
2211310	Construction of Decentralized treatment systems	1,000,000		1,000,000
	TOTAL	**1,000,000**	**-**	**1,000,000**
	Net development Total	**353,800,000**	**15,000,000**	**368,800,000**
	Total Recurrent	**104,402,974**	**(500,000)**	**103,902,974**
	GRAND TOTAL	**458,202,974**	**14,500,000**	**472,702,974**
ENVIRONMENT AND NATURAL RESOURCES				-
Sub Item	**Sub Item Name**	**PROPOSED ESTIMATES FY 2025/2026**	**CHANGES**	**APPROVED ESTIMATES**
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			-
3110701	Purchase of motor vehicles (FLLoCCA)	-		-
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 (CCISGRANT) Administrative costs	-		-
	Sub Total other recurrent	**-**		-
	Total Recurrent Expenditure	**-**		-
	DEVELOPMENT			-
Programme 1	**Policy planning and administrative services**			-
	Consultancy Services for county environmental coordination and management policy	-		-
	TOTAL	**-**		-

Programme 2	**Environmental and natural resources protection and conservation**			-
3111604	Soil and water conservation	500,000		500,000
3111604	Riparian protection	750,000		750,000
3111604	Agroforestry	500,000		500,000
3111604	Solid waste management	500,000		500,000
	County Climate Change Unit (CCU) Capacity Building	4,000,000		4,000,000
2640499	Climate Change adaptation and Resilience-County allocation	95,450,000		95,450,000
2640499	Climate Change adaptation and Re-Grants			-
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) KfW	85,000,000		85,000,000
3111305	Environmental Education and Awareness Creation (Environment Committee)	2,500,000		2,500,000
	TOTAL	**319,326,688**	**-**	**319,326,688**
				-
	TOTAL ENVIRONMENT	**319,326,688**	**-**	**319,326,688**
	Net development Total	**673,126,688**	**15,000,000**	**688,126,688**
	Total Recurrent	**104,402,974**	**(500,000)**	**103,902,974**
	GRAND TOTAL	**777,529,662**	**14,500,000**	**792,029,662**

8 ANNEXES

8.1 Views from public participation

Conduct of public participation

Members of the public questioned as to why the public participation were not organized at Ward level as a way of ensuring it becomes meaningful. However; the Assembly managed to organize one at the Assembly and was not possible to do it at the Ward due to budgetary constraints.

Own Source Revenue Collection.

The use of Jambo Pay system has challenges and a complaint was raised by the Kenya of Chamber of commerce. However; the committee noted it and that there is an automated system being piloted by the National Government and soon will be tested and rolled out for implementation.

It was also raised as a concerned that local revenue collected faces a challenges in terms of leakages. A member of the public further reiterated that the problem should have been addressed by the County Treasury and therefore wanted to know the measures that county has put in place to minimize those leakages. The Committee responded that a robust there is an automated system being piloted by the National Government and soon will be tested and rolled out for implementation and this reduce further losses in the collection of own source revenue.

It was raised that there were staff employed on contract as casuals to collect revenues in Bomet County. However; the issues raised were that their terms of engagement ended and were still in office. However; it was worrying as to why their services were still engaged yet the contract ended. The Committee noted that the matter would be discussed further for action.

Wage Bill and allocation for development

A concern was raised on the allocation for Personnel emoluments which was at 41% while development was at 30%. Members of the public noted that allocation for development was way below the recommended 35% as per the PFM Act. The Committee noted it and that it would be rectified proportionately.

Administration

A member wanted to know why allocation for ward offices has been always appearing in the budget yet it is one of the oldest programs. However; the committee responded that in the CFSP an allocation of Ksh. 5Million has been budgeted for the uncompleted 5 Ward offices and that it would be the last allocation.

It was also raised that drug and substance abuse is of concern in Bomet County. Members of the public pointed out that to address the menace, there is need to fund the program to aid in creation of awareness and sensitization.

There was also concerns raised about Center for Devolved Governance which requires some renovations, installation of *Wifi* and water connection. The Committee responded that there is an allocation to CDG that will be utilized in maintenance.

Water, Environment, Sanitation and Climate Change

It was pointed out that allocation of Ksh. 352,800 for Development of Water Supply for Domestic, Commercial, industrial and irrigation purposes was not sufficient they recommended it to be increased.

The allocation for water harvesting and storage was allocated Ksh. 20 million was not sufficient and that it requires more allocation

Education, Youths, Sports and vocational Training

It was raised that the allocation for construction of ECDE Centers was not sufficient and that additional funding should be considered since as per the required standards Bomet County requires approximately 5000 ECD Centers to fully meet the needs of CBC.

The allocation for Youths and Sports was Ksh. 34 Million. Members of the public wanted to have these allocations increased to Ksh. 40Million to support them.

Roads and Public Works

It was a matter of concern that roads department has an allocation of Ksh, 300, 000,000. Members of the public further noticed that there is an allocation for maintenance of minor roads to a tune of Ksh. 75,000,000,000. They suggested that Chebirir-Chepkosa-Kiproroget road be considered. Likewise, to the road from County Treasury to the University requires repair.

It was also noted that the allocation of Ksh. 50 Million for fuel is a significant figure yet the department has done little in terms of road construction.

Trade, Tourism, Energy and Cooperatives

It was submitted that the chebirir area around the waste water treatment site near the University lacks lighting and has the area which is of security concern. Several cases of robbery have been reported. The Committee noted that there was an allocation for the street light installation and that it would be considered in consultation with the department.

Lands, Housing and Urban Planning

There was a submission to consider construction of a market in Silibwet Town and the Committee noted it.

Agriculture, Livestock and Fisheries

A member of the public urged the Assembly to increase the allocation for Fisheries development from the proposed ceiling of Ksh. 3 Million to Ksh. 10 Million. The committee noted that under the program on FLOCCA there are several programs under climate change mitigation among them including fish farming.

County Pending Bills

Members of the Public raised it as a concern and that it has negatively affected county programs. They wanted to know measures that the County has put in place to tame the ever existing pending bills. It was noted that failure to meet own source revenues has contributed towards the rising pending bills.

County Assembly

There was a submission that Ksh. 765, 923, 810 allocated to the County Assembly is way too high and should be reduced to Ksh. 300,000,000.

8.2 Submissions from sectoral committees

Committee on Labour and Public Service

Personnel Emoluments

In the submitted County Fiscal Strategy Paper (CFSP) for the Financial Year (FY) 2025/2026, the allocation for Personnel Emoluments (PE) stands at KES 3,829,330,788, representing 41% of the total budget. This figure exceeds the 35% threshold prescribed by the Public Finance Management (PFM) Act for salary-related expenditures. The PFM Act's threshold is designed to ensure fiscal sustainability by limiting the proportion of the budget allocated to personnel costs, thereby freeing up resources for development projects and other critical expenditures. The personnel emoluments is allocated as follows in the submitted CFSP;

S/No	Department	Allocation
1	Public Service	3,390,000,000
2	Municipality	30,000,000
3	County Assembly	409,330,788
Total		**3,829,330,788**

After conducting an in-depth analysis of the itemized budget in the submitted County Fiscal Strategy Paper (CFSP), it is evident that the total personnel emoluments (PE) presented do not fully capture all actual programs involving personnel costs. Notably, allocations for casual workers across various departments, as well as the remuneration for Members of Village Councils (MVC), have been deliberately excluded from the Personnel Emoluments category. This omission appears to be a strategic attempt to underreport the proportion of the budget allocated to personnel costs, thereby artificially reducing the PE figure to appear compliant with the 35% threshold set by the Public Finance Management (PFM) Act.

The exclusion of these critical personnel-related expenditures misrepresents the true scale of personnel costs in the county's budget. When these omitted allocations are factored in, the actual proportion of the budget dedicated to personnel emoluments would likely exceed the statutory threshold, raising concerns about fiscal transparency and compliance with the PFM Act.

This deliberate omission undermines the integrity of the budgeting process and could have significant implications for the county's fiscal sustainability, service delivery, and development priorities. It is recommended that these excluded personnel costs be properly accounted for and integrated into the Personnel Emoluments category to ensure accurate financial reporting and compliance with legal requirements.

S/No	Department	Program	Allocation
1	Agriculture	Casual	5,095,456
2	Co-operatives & Enterprise	Casual	900,000
3	Municipality	Casual	1,000,000
4	Roads, Public Works and Transport	Casual	8,000,000
5	County Executive	Casual	2,000,000
6	Centre for Devolved Governance (CDG)	Remuneration for MVC	81,300,000
Total			**98,295,456**

In summary, an amount of KES 98,295,456—allocated for casual workers and the remuneration of Members of Village Councils (MVC)—has been deliberately excluded from the Personnel Emoluments (PE) category in the submitted County Fiscal Strategy Paper (CFSP). When this omitted amount is included in the PE calculations, the total personnel emoluments increase by 1%, raising the proportion of PE from 41% to 42% of the total budget.

This adjustment further exceeds the 35% threshold mandated by the Public Finance Management (PFM) Act, highlighting significant non-compliance and underscoring the need for greater transparency and accuracy in budgetary reporting. The deliberate exclusion of these personnel costs raises concerns about the county's adherence to fiscal regulations and its commitment to sustainable financial management.

Public Service Board

In the submitted (CFSP) for the Financial Year (FY) 2025/2026, an allocation of KES 35,366,923 has been designated for the Board to finance its Operation and Maintenance (O&M) programs. This allocation represents 0.004% of the county's total budget, a figure that remains unchanged from the allocation in the current FY 2024/2025.

While the consistency in funding may reflect a commitment to maintaining the Board's operations, the minimal proportion of the total budget allocated to the Board raises questions about its capacity to effectively execute its mandate. Given the critical role of the Board in overseeing operations and maintenance programs, it is essential to evaluate whether this allocation is sufficient to meet its operational needs and contribute meaningfully to the county's development goals.

Comparison between the Approved CFSP for FY 2024/2025 and submitted CFSP for FY 2025/2026

S/No	Department	Approved CFSP 2024/2026	Submitted CFSP FY 2025/2026
1	Public Service	2,056,600,000	3,390,000,000
2	ICT	500,000	No allocation
3	Municipality	40,000,000	30,000,000
4	Gender & Culture	2,250,000	No allocation
5	Medical Services & Public Health	1,286,120,219	No allocation
7	Trade, Energy, Tourism, Industry and Development	850,000	No allocation
8	County Assembly	396,434,244	409,330,788
Total		**3,782,754,463**	**3,829,330,788**

As illustrated in Table 1, which compares the approved CFSP for FY 2024/2025 with the submitted CFSP for FY 2025/2026, there is a slight increase of KES 46,576,325 from the approved ceiling in the previous financial year. This incremental adjustment reflects minor changes in budgetary priorities and allocations.

A notable shift in the submitted CFSP is the reallocation of Personnel Emoluments (PE) from the Department of Medical Services to the Department of Public Service. This reallocation suggests a strategic realignment of personnel costs, potentially to streamline operations or address staffing needs within the public service sector.

Furthermore, as shown in the table, four departments have experienced reallocations in their PE ceilings compared to the approved CFSP for FY 2024/2025. These reallocations indicate a restructuring of personnel costs across departments, which may have implications for service delivery, operational efficiency, and compliance with the Public Finance Management (PFM) Act thresholds.

8.2.1 Public Service Board

In the case of the County Public Service Board, the allocation in the approved CFSP for FY 2024/2025 was KES 21,623,982. However, in the submitted CFSP for FY 2025/2026, a proposed ceiling of KES 35,366,923 has been allocated to the Board. This represents a significant increase of KES 14 million compared to the previous financial year.

This upward adjustment in funding highlights a potential shift in priorities, reflecting an increased emphasis on strengthening the operations and capacity of the County Public Service Board. The additional allocation could be aimed at enhancing the Board's ability to execute its mandate effectively, particularly in areas such as recruitment, staff management, and overall service delivery.

Comparison between the Approved Budget for FY 2024/2025 and submitted CFSP for FY 2025/2026

S/No	Department	Approved budget for FY 2024/2025	Submitted CFSP FY 2025/2026
1	Public Service	2,014,648,000	3,390,000,000
2	ICT	500,000	No allocation
3	Lands, Housing, Urban and Municipality	40,000,000	30,000,000
4	Medical Services & Public Health	1,436,120,219	No allocation
5	County Assembly	400,387,231	409,3330,788
Total		**3,891,655,450**	**3,829,330,788**

As illustrated in Table 2, which compares the approved budget for FY 2024/2025 with the submitted CFSP for FY 2025/2026, the proposed ceiling for the submitted CFSP has decreased by KES 62,324,662 compared to the current budget. This reduction can primarily be attributed to the following factors:

a. Reduction in Personnel Emoluments (PE) for the Department of Lands, Housing, Urban, and Municipality.

b. A general reduction in PE allocations for the Department of Public Service and the Department of Medical Services.

Additionally, the table reveals a notable reallocation of Personnel Emoluments from the Department of Medical Services to the Department of Public Service. This reallocation represents a significant shift in budgetary priorities but raises concerns about adherence to the principle of domiciling Personnel Emoluments within each respective department. The principle of domiciling PE ensures that personnel costs are directly linked to the departments where employees are deployed, promoting transparency, accountability, and efficient resource management. By reallocating PE from Medical Services to Public Service, this principle is undermined, potentially complicating budget tracking and departmental accountability.

Public Service Board

In the case of the County Public Service Board, the allocation for the current financial year (FY 2024/2025) stands at KES 23,798,200. However, in the submitted CFSP for FY 2025/2026, a proposed ceiling of KES 35,366,923 has been allocated to the Board. This represents a significant increase of KES 11,568,723 compared to the current budget.

The increase in allocation can be largely attributed to the following factors:

a. Higher allowances for the Board Committee; and
b. Increased funding for general office equipment.

Comparison between the Submitted CFSP and approved ADP for FY 2025/2026

In the budget cycle for each financial year, the Annual Development Plan (ADP) is a critical document that outlines the county's development priorities and projects to be undertaken in the upcoming financial year. Analysts have widely acknowledged the importance of the ADP in the budget-making process, as it serves as a bridge between long-term planning frameworks, such as the County Integrated Development Plan (CIDP), and the annual budget. The ADP provides a detailed roadmap for implementing the CIDP's strategic objectives, ensuring that development priorities are aligned with available resources and county goals. However, during the preparation of the ADP, drafters often operate without full knowledge of the resource envelope for the upcoming financial year. Instead, they rely on mid-term projections and estimates, which can lead to the ADP being somewhat ambitious in its scope and objectives. It is the County Fiscal Strategy Paper (CFSP) and the Medium-Term Expenditure Framework (MTEF) that breathe life into the ADP by providing a realistic financial framework and aligning the plan with the actual resource envelope. Together, these documents ensure that the ADP is both aspirational and grounded in fiscal reality. The following is the analysis of approved ADP for FY 2025/2026 and the submitted CFSP for the same period in respect to the department ICT.

S/NO	Programme	Allocation in the approved ADP for FY 2025/2026	Allocation in the submitted CFSP for FY 2025/2026
1.	Recruitment of additional Staff	15,000,000	45,309,960
2.	Digitazation of Human Resource Records	50,000,000	No allocation
3.	Training, induction/sensitization and Development	164,000,000	4,900,000
4.	Review of Salary for ECDE Teachers	No allocation	46,800,000
5.	Performance Appraisal system	1,000,000	No allocation
6.	Personnel Emoluments	3,800,000,000	3,390,000,000
7.	Staff Promotions	200,000,000	200,000,000
8.	County Public Service Board (o&m)	No allocation	35,366,923
9.	Construction of County Public Service Board Office	50,000,000	No allocation
10.	Sitting Allowance for Members of Village Council	No allocation	81,300,000
11.	Recruitment of Medical Officers and Specialists	55,200,000	No allocation
12.	Recruitment of Nurses and Speciliast Nurses Recruited	240,000,000	No allocation
13.	Recruitment of Skilled Medical Staff	153,600,000	No allocation
14.	Training and Induction new staff	5,600,000	No allocation

15.	Promotion of Health Staff	27,000,000	No allocation
16.	Upgrading of Health Staff	5,300,000	No allocation
17.	Review of Health Staff Establishment	350,000	No allocation
18.	Personnel Emoluments for Bomet Municipality	52,000,000	30,000,000
19.	Personnel Emoluments for Sotik Municipality	20,000,000	No allocation

It is evident from the analysis of the table above that the county government has no immediate plans to recruit staff members for Sotik Municipality. This is demonstrated by the absence of any allocation for Personnel Emoluments (PE) in the submitted CFSP for FY 2025/2026, despite such provisions being included in the Annual Development Plan (ADP) for FY 2025/2026. However, upon closer scrutiny of the document, it is noted that KES 4 million has been allocated for Operations and Maintenance (O&M). This raises serious concerns about the management of these funds and the operationalization of Sotik Municipality without the necessary staff establishment. How can the municipality function effectively without a dedicated workforce, and how will the allocated O&M funds be utilized in the absence of personnel?

Furthermore, a detailed analysis of Table 3 reveals significant discrepancies between the approved ADP for FY 2025/2026 and the submitted CFSP. Notably, new projects have been introduced in the submitted CFSP, such as:

a. Allowances for Members of Village Councils (MVCs), allocated KES 81 million.
b. Review of Salaries for Early Childhood Development Education (ECDE), allocated KES 46 million.

These programs were not prioritized in the approved ADP, raising questions about the rationale behind their inclusion and the potential impact on the county's fiscal discipline. Additionally, there are notable variations in program allocations. For instance: The recruitment of staff was allocated KES 15 million in the approved ADP, but the submitted CFSP proposes KES 45 million for the same program—a threefold increase.

These inconsistencies warrant further scrutiny. Key concerns include:

1. **Cadres to be filled** in the planned recruitment exercise.

2. The **cadres and staff** involved in the **review of salaries for ECDE**.
3. A **detailed schedule** of staff to be promoted, if applicable.

Conclusion

The Budget and Appropriation Committee must take decisive action to ensure that all programs and items currently listed under Operations and Maintenance (O&M)—but which are inherently related to personnel costs—are reclassified and categorized as Personnel Emoluments (PE). This reclassification is essential to ensure accurate financial reporting, transparency, and compliance with the Public Finance Management (PFM) Act.

By tabulating these items as Personnel Emoluments, the county government will provide a clearer and more accurate representation of its personnel-related expenditures. This will not only enhance fiscal accountability but also ensure that the county adheres to the 35% threshold for PE as stipulated by the PFM Act. Failure to properly categorize these costs risks undermining the integrity of the budgeting process and could lead to non-compliance with statutory requirements.

Finally, the **Committee on Labour and Public Service** should seek an **elaborate plan** from the county government on how it intends to achieve the **35% threshold for Personnel Emoluments** as mandated by the **Public Finance Management (PFM) Act**. This is critical to ensure fiscal sustainability and compliance with statutory requirements.

Committee on Roads and Transport

The department has a proposed allocation of **KES 500,118,083** made up of development expenditure of **KES 383,300,000** and operation and maintenance of **KES 116,818,083.** The department has the following programmes with their respective allocation amount

Programme	**Amount**
Policy, planning and administrative services	108,818,000
Road network access	300,000,000
Development and maintenance of other public works	88,300,000
County transport management	3,000,000
Total	500,118,000

Comparison of Priorities in ADP and CFSP

ADP	CFSP	REMARKS
Policy Planning and administrative services • Develop policy and improved performance	**Policy planning and general administration service intervention** • Enhance efficiency of public works • Improve quality control in built infrastructure • Enhance consumption of local materials for construction	Aligned
Road Network and access • Upgrade and maintenance of rural, new access roads	• Improve establishment and beaconing of road reserve • Increased road connectivity • Improve road service quality and durability	Aligned
Infrastructure development • Public works infrastructure, motorized bridges and foot bridges • Equipped material Testing Lab • Box culvert, culverts Installation and drainage	**Development and maintenance of other public works** • Improved road interconnectivity • Improved preservation of environment • Enhanced involvement of local labour	Aligned
County Transport management • Fleet management system • Service bay • County workshop • Supervision vehicles • Road construction equipment and trucks • Road safety	**Development of County infrastructure** • Improvement of efficiency in repair and maintenance of the county fleet • Operationalization of the fleet management system • Completion and equipping of County workshop • Improvement of general workshop safety	Aligned

Clearly, there is alignment of the two documents, what was planned in the ADP has been incorporated in the Bomet County Fiscal strategy paper, also no new programs have been introduced that was not envisaged in the ADP.

The department has enlisted the following programmes as their achievements;-

In their summary of the development activities and initiative undertaken over the last financial year as follows

i. Construction and maintenance of approximately 250 Kilometres of murrum roads across the five sub- Counties
ii. Completed construction of offices and material testing lab with finishes
iii. Constructed a service bay at the main workshop
iv. Fleet management was installed and operationalized

Operationalization of material testing lab has incessantly appeared and continue to be factored in the BE and this has also been factored in the allocation in the CFSP 2025/2026 yet it appeared as an achievement that has already be done with. Conventionally, projects should be planned to be executed up to the end of their project cycle so that it does not appear every other financial cycle.

Policy development, is a programme that has been planned both in the ADP and in the summarized table of department programmes in the CFSP, however in the itemized budget there is no allocation that has been made which begs the question on the actualization of the programme which was prioritized

Alignment of Strategic priorities with the National Objectives in the Budget Policy Statement

The Budget policy statement 2025, *"consolidating gains under Bottom-Up Economic Transformation Agenda for inclusive Green Growth"* on the front of Infrastructure, it emphasizes on expansion of roads and transport network to spur business growth, attract private investment and contribute to long term economic prosperity and poverty reduction.

In living up to this priority, the department has allocated resources of road network access of KES 300 million, this is likely to open up more access roads and strengthened transportation of goods and services across the County. However, the budget ceiling has been significantly reduced which is likely to decelerate the plans.

Comparison of the proposed Budget Ceilings with the Budget Estimate for the FY 2024/2025

programme	CFSP	BE 2024/2025	Deviation (%)
Policy development	-	500,000	-
Roads construction and maintenance	300,000,000	537,685,211	55.79
Development and maintenance of other public works	80,300,000	105,000,000	76.48
County Transport Infrastructure	3,000,000	3,000,000	100
TOTAL	**383,300,000**	**646,185,211**	**59.32**

It is evident that the allocation for the programmes in the CFSP had a deep as compared to the budget estimate for the FY 2024/2025, this is attributed to a change in road maintenance levy policy by the national assembly which changed the law for the funds to remain in the national government, it is against this backdrop that the roads construction and maintenance reduced by 55.79% which is more than half of the previous allocation. The CEC for Roads, Transport and Public works should explain the measures being put in place to cover the gap and ensure that the programmes are not adversely affected by the cut in the revenue allocated to the important programme that is expected to open up rural access roads as envisaged in the BETA.

Under the programme of development and maintenance of Public works the sub-programme of operationalization of material testing lab has constantly appeared in the budget plans with similar allocation of KES 2,000,000 ,case in point is the CFSP 2025/2026 that has an allocation of the stated amount and the Budget Estimate of 2024/2025 had a similar approved amount as well. The CECMR should shade more light on this programme .

The department has enlisted construction of four foot bridges as a target ,however, in the CFSP there is zero allocations made for the project.

Salient Issues

1. Budget Allocations and Shortfalls

- The department's total allocation is KES 500,118,083, with KES 383,300,000 for development. However, there is a significant reduction in the allocation for road construction and maintenance from KES 537,685,211 in FY 2024/2025 to KES 300,000,000 in CFSP 2025/2026 (a 55.79% decrease**).**

- **Question**: What measures are being put in place to bridge this gap and ensure rural roads and other critical infrastructure projects are not negatively affected?

2. Recurrent Funding for Operationalized Projects

- The material testing lab has been listed as an achievement (already constructed and operationalized), yet it continues to receive funding (KES 2 million) in every financial cycle.
- **Question:** Why does this project continue to appear in budget allocations despite being reported as completed? Is the funding for expansion or maintenance?

3. Lack of Budget Allocation for Policy Development

- Policy planning and administrative services are listed as a key programme in the Annual Development Plan (ADP) and CFSP, yet there is no budget allocation for policy development in the CFSP.
- **Question:** How does the department intend to implement the policy development programme with no financial provision?

4. Unfunded Key Infrastructure Projects

- The department has listed four footbridges as a target, yet the CFSP has zero allocations for these projects.
- **Question:** Why were these projects listed as priority targets without corresponding budgetary provisions?

5. Effects of the Road Maintenance Levy Policy Change

- The national government's policy change on road maintenance levy has affected county allocations, leading to the drastic cut in road construction funds.
- **Question:** What strategies is the county government considering to mobilize additional resources to compensate for the lost funds?

6. Alignment of Projects with National Priorities

- The Bottom-Up Economic Transformation Agenda (BETA) emphasizes road expansion for business growth, yet the budget for roads construction has significantly dropped.
- **Question:** How does the department plan to meet national policy objectives despite the funding reduction?

Recommendation

The committee recommends upward review of ceiling by 50 million under the program on roads construction to be allocated to the following sub programs;

i. Major roads 25million
ii. Minor roads 25 million

Committee on E-Governance

The **Department of ICT** has been allocated a ceiling of **KES 50,287,036** in the submitted **County Fiscal Strategy Paper (CFSP)** for FY 2025/2026. This allocation constitutes **0.54%**of the total county budget of **KES 9,317,801,860**, reflecting a notable decline compared to the approved budget for the current financial year (**FY 2024/2025**), where the department received **1%** of the total county allocation. This reduction in funding raises concerns about the department's ability to effectively implement its programmes and support the county's digital transformation agenda.

The submitted CFSP highlights a shift in budgetary priorities, potentially signaling a decreased emphasis on ICT-driven initiatives despite the critical role technology plays in modern governance, service delivery, and economic development. The decline in funding could hinder the department's capacity to achieve its strategic objectives, such as enhancing digital infrastructure, promoting e-governance, and fostering innovation across the county.

S/No	Item	Allocation
1	Operation and Maintenance	30,287,036
2	Development	20,000,000

The distribution of the allocation can be seen in the following chart.

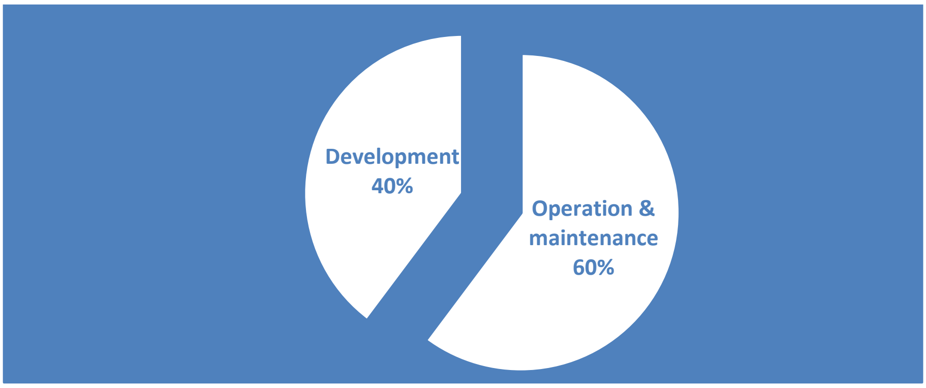

Chart 1

As illustrated in **Chart 1** above, the **development vote** accounts for **40%** of the total budget allocated to the department, while **60%** is allocated to **operations and maintenance**. This allocation demonstrates the department's compliance with the **30% threshold for development expenditures** as stipulated by the **Public Finance Management (PFM) Act**, contributing positively to the county's cumulative proportion of development spending.

However, a closer examination reveals a concerning trend. A comparative analysis of the **submitted CFSP for FY 2025/2026** and the **current budget for FY 2024/2025** shows a **13% decline** in the department's total allocation. This reduction is attributed to:

a. A decrease of approximately **KES 4 million** in the **operations and maintenance** budget.
b. A reduction of **KES 3 million** in the **development** budget.

Additionally, it is noteworthy that the submitted CFSP for FY 2025/2026 does not include any proposed allocation for **Personnel Emoluments (PE)**, despite a **KES 500,000** allocation in the current budget for FY 2024/2025. This omission raises questions about the department's staffing plans and its ability to retain or recruit qualified personnel to effectively implement its programmes.

The decline in both operational and development funding, coupled with the absence of a PE allocation, could have significant implications for the department's capacity to deliver on its mandate. Stakeholders should consider addressing these gaps to ensure the department remains adequately resourced to support the county's development goals.

8.3 Comparison between the Approved CFSP for FY 2024/2025 and submitted CFSP for FY 2025/2026

S/No	Item	Approved CFSP 2024/2026	Submitted CFSP FY 2025/2026
1	Personnel Emoluments	500,000	No allocation
2	Operation and Maintenance	34,369,433	30,287,036
3	Development	23,000,000	20,000,000

Table 2

As evidenced in **Table 1** above, which compares the **approved CFSP for FY 2024/2025** and the **submitted CFSP for FY 2025/2026**, the department has experienced a slight reduction in its budgetary ceiling. Specifically:

- The **operations and maintenance** budget has decreased by **KES 4,082,397**.
- The **development** budget has been reduced by **KES 3 million**.

This results in a **total reduction of KES 7,082,397** in the department's ceiling compared to the approved CFSP for FY 2024/2025. Notably, the submitted CFSP for FY 2025/2026 does not include any proposed allocation for **Personnel Emoluments (PE)**, a component that was allocated **KES 500,000** in the current financial year. This omission raises concerns about the department's ability to manage its human resources effectively and maintain optimal staffing levels.

A closer examination reveals that the reduction in the **operations and maintenance** ceiling is primarily driven by cuts in allocations for:

- **Domestic and foreign travel**.
- **Maintenance of computers**.
- **Purchase of computers**.

Similarly, the **development** budget has seen a steep reduction of **KES 3 million**, largely due to decreased funding for the **development of ICT infrastructure**. This reduction directly contributes to the overall decline in the development ceiling, potentially hindering the department's ability to implement critical projects aimed at enhancing digital transformation and service delivery.

These budgetary cuts, particularly in key areas such as ICT infrastructure development and operational support, could have significant implications for the department's effectiveness and its ability to achieve its strategic objectives. Stakeholders should consider addressing these gaps to ensure the department remains adequately resourced to support the county's broader development agenda

8.4 Comparison between the Approved Budget for FY 2024/2025 and submitted CFSP for FY 2025/2026

S/No	**Item**	**Approved budget for FY 2024/2025**	**Submitted CFSP FY 2025/2026**
1	Personnel Emoluments	500,000	No allocation
2	Operation and Maintenance	34,369,433	30,287,036
3	Development	23,000,000	20,000,000

Table 3

As previously documented and illustrated in Table 1, and further supported by a comparison with Table 2, there were no changes between the approved CFSP for FY 2024/2025 and the approved budget for the same financial year. This consistency indicates that the initial analysis and conclusions drawn from the CFSP remain fully applicable to the approved budget. Therefore, the observations, insights, and recommendations outlined earlier in this report are equally relevant and valid for the approved budget for FY 2024/2025.

Comparison between the Submitted CFSP and approved ADP for FY 2025/2026

In the budget cycle for each financial year, the **Annual Development Plan (ADP)** is a critical document that outlines the county's development priorities and projects to be undertaken in the upcoming financial year. Analysts have widely acknowledged the importance of the ADP in the budget-making process, as it serves as a bridge between long-term planning frameworks, such as the **County Integrated Development Plan (CIDP)**, and the annual budget. The ADP provides a detailed roadmap for implementing the CIDP's strategic objectives, ensuring that development priorities are aligned with available resources and county goals. However, during the preparation of the ADP, drafters often operate without full knowledge of the resource envelope for the upcoming financial year. Instead, they rely on **mid-term projections** and estimates, which can lead to the ADP being somewhat ambitious in its scope and objectives. It is the **County Fiscal Strategy Paper (CFSP)** and the **Medium-Term Expenditure Framework (MTEF)** that breathe life into the ADP by providing a realistic financial framework and aligning the plan with the actual resource envelope. Together, these documents ensure that the ADP is both aspirational and grounded in fiscal reality. The following is the analysis of approved ADP for FY 2025/2026 and the submitted CFSP for the same period in respect to the department ICT.

Programme	**Allocation in the approved ADP for FY 2025/2026**	**Allocation in the submitted CFSP for FY 2025/2026**
Policy Development and General Administration	8,000,000	29,287,036
Personnel and Support Services	11,000,000	1,000,000
Development of County ICT infrastructure and enhancement of Connectivity	58,000,000	9,000,000
E-Government Services	60,000,000	11,000,000
137,000,000	**50,287,036**	

As illustrated in **Table 3** above, there is a **significant deviation** between the allocations planned in the **approved Annual Development Plan (ADP)** and the funding proposed in the **submitted County Fiscal Strategy Paper (CFSP)**. The ADP allocated **KES 137,000,000** to finance its listed programmes, while the submitted CFSP has actualized only **KES 50,287,036**, representing just **37%** of the planned budget. This substantial gap raises serious concerns about the feasibility of implementing the department's prioritized projects and achieving its development goals.

On a positive note, the submitted CFSP has remained consistent with the programmes prioritized in the ADP, with no introduction of new initiatives. This alignment ensures that the department's strategic focus remains intact, even in the face of reduced funding.

However, the most pressing issue is the **significant reduction in funding** for critical development programmes, such as:

- **Development of county ICT infrastructure**.
- **Enhancement of connectivity**.
- **E-government services**.

These programmes have seen a **drastic reduction in allocation** in the submitted CFSP compared to what was planned in the approved ADP for FY 2025/2026. If the CFSP is approved as submitted, the Department of ICT will be severely disadvantaged in executing these critical development programmes, which are essential for driving digital transformation, improving service delivery, and fostering innovation across the county.

Conclusion

Considering the analysis presented, the **Committee on E-Governance and Innovation** should take the following actions to address the identified gaps and ensure the effective implementation of the Department of ICT's programmes:

1. **Advocate for Increased Development Ceilings**
The Committee should actively pursue an **increase in the development budget ceilings** to align with the planned allocations as approved in the **Annual Development Plan (ADP) for FY 2025/2026**. The current funding shortfall in the submitted CFSP poses a significant risk to the implementation of critical ICT projects, such as the development of county ICT infrastructure, enhancement of connectivity, and e-government services. By advocating for adequate funding, the Committee will ensure that the department has the necessary resources to achieve its strategic objectives and contribute to the county's digital transformation agenda.

2. **Request Detailed Information on Personnel Emoluments and Staff Establishment:**
The Committee should seek **comprehensive information** on the **Personnel Emoluments (PE)** and **Staff Establishment** for the Department of ICT. This will provide clarity on:

   a. **The total cost of running the department**, including personnel-related expenses, to ensure transparency and efficient resource allocation.
   b. **b. Whether the department has optimal staffing levels and qualified personnel** to effectively implement its key programmes and projects. This is

critical for ensuring that the department has the technical expertise and capacity to deliver on its mandate.

c. **c. Any gaps in human resources** that may hinder the department's ability to execute its programmes. Addressing these gaps will ensure that the department is adequately staffed and equipped to meet its objectives.

d. Any gaps in human resources that may hinder the department's ability to deliver on its mandate.

Committee on Health and Sanitation

Preview

The Health and Sanitation has been allocated a ceiling of KES

1,042,894,742 in the submitted County Fiscal Strategy Paper (CFSP). This allocation represents 11.2% of the total county budget of KES 9,317,801,860,

The submitted CFSP outlines the following summary of allocations for the Department of Health and Sanitation:

Description	Amount
Operation and Maintenance	37,678,988
Other Recurrent	751,019,623
Development	291,875,119

Comparison between the Approved CFSP for FY 2024/2025 and submitted CFSP for FY 2025/2026

Description	Item Approved CFSP 2024/2025	Submitted CFSP FY 2025/2026
Operation and Maintenance	606,870,870	788,698,301
Development	199,913,618	291,875,119

As evidenced in the table above, which compares the approved County Fiscal Strategy Paper (CFSP) for FY 2024/2025 with the submitted CFSP for FY 2025/2026, there has been a notable increase in both operational and development allocations. Specifically, the allocation for operations and maintenance has risen by KES 181,827,431, while the development budget has seen a significant increase of KES 91,961,501.

Comparison between the Approved Budget for FY 2024/2025 and submitted CFSP for FY 2025/2026

Description	Item Approved Budget 2024/2025	Submitted CFSP FY 2025/2026
Operation and Maintenance	786,391,927	788,698,301
Development	165,000,000	291,875,119

Comparison between the Submitted CFSP and approved ADP for FY 2025/2026

In the budget cycle for each financial year, the Annual Development Plan (ADP) is a critical document that outlines the county's development priorities and projects to be undertaken in the upcoming financial year. Analysts have widely acknowledged the importance of the ADP in the budget-making process, as it serves as a bridge between long-term planning frameworks, such as the County Integrated Development Plan (CIDP), and the annual budget. The ADP provides a detailed roadmap for implementing the CIDP's strategic objectives, ensuring that development priorities are aligned with available resources and county goals.

However, during the preparation of the ADP, drafters often operate without full knowledge of the resource envelope for the upcoming financial year. Instead, they rely on mid-term projections and estimates, which can lead to the ADP being somewhat ambitious in its scope and objectives. It is the County Fiscal Strategy

Paper (CFSP) and the Medium-Term Expenditure Framework (MTEF) that breathe life into the ADP by providing a realistic financial framework and aligning the plan with the actual resource envelope. Together, these documents ensure that the ADP is both aspirational and grounded in fiscal reality. The following is the analysis of approved ADP for FY 2025/2026 and the submitted CFSP for the same period in respect to the department Health and Sanitation.

Programme	**Allocation in the approved ADP for**	**Allocation in the submitted CFSP for FY 2025/2026**

	FY 2025/2026	
Administration, Planning and Support Services	867,800,000	230,235,488
Curative Services	584,247,000	266,500,000
Preventive and Promotive Services	520,089,600	243,784,135
Reproductive Health Services		10,500,000
Health Infrastructure	612,000,000	291,875,119
Totals	2,584,137,000	1,042,894,742

As illustrated in the table above, there is a significant deviation between the allocations planned in the approved Annual Development Plan (ADP) and the funding proposed in the submitted County Fiscal Strategy Paper (CFSP).

The ADP allocated KES 2,584,137,000 to finance its listed programmes, while the submitted CFSP has actualized only KES 1,042,894,742 a difference of 1,541,242,258. this could be attributed to the element of human resource as a sub-program 1.2 in the ADP with the following elements; Training, induction and updates, Health Staff Promoted, Health Staff Upgraded, Health staff with Insurance cover, Reviewed staff establishment a total cost of 606,700,000.

This substantial gap raises concerns about the feasibility of implementing the department's prioritized projects and achieving its development goals.

On a positive note, the submitted CFSP has remained consistent with the programmes prioritized in the ADP. Annex II of the approved ADP outlines priority projects for various departments, as approved by the County Assembly.

Given these circumstances, it is imperative for the Committee on Water to thoroughly analyze this situation and make appropriate recommendations to the Budget and Appropriation Committee. Specifically, the committee should advocate for an increase in the departmental ceiling to ensure that critical development programmes receive adequate funding. This will not only align the CFSP with the ADP's priorities but also ensure that the county's Health and Sanitation goals are met, ultimately benefiting residents and promoting sustainable development.

Alignment with national objectives in the Budget Policy Statement

Section 117(2) of the Public Finance Management Act mandates that in preparing the County Fiscal Strategy Paper (CFSP), the County Treasury must align its proposals with the national objectives outlined in the Budget Policy Statement (BPS). This section, therefore, seeks to assess whether the CFSP for the Department of Health and Sanitation aligns with the objectives set forth in the Draft 2025 Budget Policy Statement, titled "Consolidating Gains Under the Bottom-Up Economic Transformation Agenda for Inclusive Green Growth."

The Draft 2025 BPS identifies five core pillars for economic transformation:

a. Agricultural Transformation

b. Transforming the MSME Economy

c. Housing and Settlement

d. Healthcare

e. Digital Superhighway and Creative Economy

The department of Health and Sanitation should continue to align its other programmes and projects with the pillars and enablers of the BPS to ensure a holistic approach to economic transformation.

Conclusion

In conclusion, the Department of Health and Sanitation has made a notable effort to align its CFSP with the national objectives outlined in the Draft 2025 Budget Policy Statement. Moving forward, it is crucial to maintain this alignment while ensuring that all programmes are adequately funded and implemented to achieve the desired impact.

Considering the analysis presented, the Health and Sanitation should take the following actions to address the identified gaps and ensure the effective implementation of the Department of Health and Sanitation's programmes

Advocate for Increased Development Ceilings

The Committee should actively pursue an increase in the development budget ceilings to ensure adequate funding for key projects and priorities outlined in the approved Annual Development Plan (ADP) for FY 2025/2026. This is critical to addressing the significant shortfall in funding for essential programmes.

Committee on Agriculture

The Department of Agriculture, Livestock and Fisheries draws a substantial amount of its budget from the donor-funded programmes;

The proposed ceilings for the department total **KES 478,116,225**, with most of the funds allocated to Development. This is largely attributed to donor funding, which is conditional in the sense that all their funds should be channeled to development. The proposed ceilings for the development are **KES 450 million**, while the operation and maintenance take up **KES 27 million**.

It will be important to delve into the aforementioned conditional donor funds. They are made of the following; -

Conditional Allocation	Amount
Fertilizer Subsidy program	131,684,382
Agriculture Sector Development Programme (ASDSP)	1,716,655
Livestock Value Chain support project-Grants	57,294,720
IDA World Bank -Value Chain NAVCDP	151,515,152
Total	**342,210,909.00**

Observation

Clearly, most of the funds are from the donors contributing to 72% of the total proposed budget for the department.

A comparison between the current budget of FY 2024/2025 and the proposed ceilings have exactly the same figures

The proposed ceilings has the following programmes ;

Programme	Amount
Policy and Administrative services	27,976,329
Crop development and Management	341,516,189
Livestock development	63,294,720
Fisheries development	3,050,000
Vertinary services	42,278,987
Total	478,116,225

Crop development and management has the highest allocation in the proposed CFSP followed by the livestock development.

Comparison of Priorities in ADP and CFSP

ADP	CFSP	REMARKS
Increase crop productivity	**Improve Agricultural productivity and farm incomes** **-**enhance dissemination of agricultural information -Promotion of Cash and food crops -Development of horticulture-subsidy of seedlings -Promotion of alternative food crops -Enhance adoption of technology and youth participation in agriculture	Aligned
Increase fish production and consumption	**Enhance livestock and fish productivity, animal health and welfare** **-**Improvement of livestock genetics through provision of subsidized AI services -Disease and vector control through livestock vaccination and provision of cattle dip services -Improvement of livestock feeds production and feeding programs -Stocking and restocking of fish ponds -Enactment and enforcement of animal welfare policies	Aligned
Reduce prevalence	**Enhanced safety of animal food and food products meant for human consumption** **-**Improvement of county abattoirs	Aligned

of animal disease	-Inspection of livestock food products	
- Increase livestock production	**Enhance trade in livestock and livestock products** **-**Establishment and continuous improvement of livestock sales yard -Issuance of livestock movement permits -Issuance of certificate of transport (COTs) and dispatch notes for livestock products	Aligned

Comparison of the proposed Budget Ceilings with the Budget Estimate for the FY 2024/2025

programme	CFSP	BE 2024/2025	Deviation (%)
Policy and administrative services	27,976,329	16,040,000	174.4
Crop development and management	341,516,189	309,116,189	110.48
Livestock development	63,294,720	57,394,720	110.27
Fisheries development	3,050,000	300,000	1016.67
Veterinary services	42,278,987	44,000,000	96.09
Total	478,116,225	473,450,909	

A further dive of the items to be funded is as under;-

Crop Management	SUBMITTED CFSP	BE FY 2024/2025	DEVIATION
Kenya Agricultural Development Project (KABDP)	5,500,000	15,216,655	-9,716,655
National Agriculture Value Chain Development Project (NAVCDP)	156,515,152	161,515,152	-5,000,000

Agriculture Sector Development Support programme	1,716,655	1,716,655	0
Fertilzer subsidy program	131,684,382	131,684,382	0
Purchase of certified crop seeds	3,000,000	-	-
Supplies for production	3,000,000	100,000	2900,000
Farmer support programme	1600,000	100,000	1500,000
Agricultural Engineering Services	2,000,000	500,000	1500,000
Food nutrition and security			
Bomet Integrated Development Programme (BIDP)	10,000,000	19,500,000	-9,500,000
Agricultural materials, supplies and small equipment	1500,000	100,000	1,400,000
Construction of Tea buying centre	25,000,000	27,000,000	-2,000,000
Livestock Development			
Agricultural materials, supplies, beehives and small equipment	2,000,000	50,000	1,950,000
Development of Hay store, poultry and dairy goats units	4,000,000	50,000	3,950,000
Livestock value chain support project	57,294,720	57,294,720	0
Fisheries Development			
Construction of fish ponds	1,000,000	100,000	900,000
Purchase of Animals and Breeding stock	1,000,000	100,000	900,000

Purchase of specialized plant and fish feed	1,050,000	100,000	950,000
Veterinary Services			
Veterinarian supplies and materials AI	4,000,000	1,000,000	3,000,000
Disease, vector and pest control	11,000,000	8,000,000	3,000,000
Supply of acaricides to dips	5,000,000	3,000,000	2,000,000
Construction and renovation of cattle dips	15,000,000	3,000,000	12,000,000
Establishment and maintenance of sales yards and abbattoirs	7,278,987	3,500,000	3,778,987

A comparison between the CFSP and the BE 2024/2025 shows an increase in the allocation for the programmes in the CFSP in all programmes except in the veterinary services but a paradigm shift in the fisheries development is well pronounced. The allocation for the programme is still dismal shows that little focus has been given to fisheries department and therefore huge opportunities is lot by the people engaging in fish farming.

COMMITTEE'S RECOMMENDATIONS

1. **Construction and Renovation of Cattle Dips**
   The committee recommends the construction and renovation of cattle dips across 10 wards, each costing KES 3 million, totaling KES 30 million. Given this requirement, the committee requests an additional KES 15 million to meet the program's needs.
2. **Support to Tea Buying Centers**
   The committee notes that KES 25 million has been allocated for the construction of tea buying centers in 18 tea farming wards. However, since each tea buying center costs KES 3 million, the total cost for the 18 centers amounts to KES 54 million. As such, the committee requests an additional KES 29 million to bridge the funding gap, as the program was originally allocated only KES 25 million.
3. **Supply of Acaricides**
   The committee expresses concern about the high cost of acaricides in relation to the allocated funds. With 152 dips set to benefit from the program, the current allocation of KES 5 million falls short by KES 5,000,640. The committee requests an additional allocation to cover this shortfall.

4. **Sales Yards and Abattoirs**
The committee recognizes that the establishment of sales yards and abattoirs requires KES 17 million, whereas only KES 7 million has been allocated, which is sufficient for the abattoirs alone. Therefore, the committee requests an additional KES 10 million to establish four sales yards, each costing KES 2.5 million.

Summary of Requested Funding Adjustments
In total, the committee seeks an upward revision of the ceilings for the aforementioned programs, amounting to KES 55 million. These programs are critical for enhancing agriculture and livestock productivity, particularly in rural economies.

General Concerns
The committee also expresses concern about the limited focus in resource allocation to agricultural programs. It is noted that 72% of the department's budget is donor-funded, while only KES 135,909,316 has been allocated from the county. Given that agriculture is the highest contributor to GCP and significantly impacts the livelihoods of ordinary citizens, the committee believes there should be a stronger emphasis on initiatives supporting the agricultural sector.

Committee on Education, Youth and Sports

The disaggregated allocations for development in the proposed CFSP for the department is hereunder: -

Programme	**Amount (KES)**
Policy, planning and General Administrative services	168,800,000
Early Childhood Development and Education	84,821,516
Vocational training	108,000,000
Youth and Sports Development	50,000,000
Total	**419,435,675**

- **Development Budget:** KES 192,821,516
- **Operations and Maintenance:** KES 176,614,159

Comparison of Priorities in ADP and CFSP

ADP	CFSP
Policy Planning and administrative services • Develop and update relevant policies and plans, facilitate effective and efficient service delivery and access, retention and transition	**Improve legal frameworks and policies** **-**Develop youth policy -Develop quality assurance and standard policy guidelines -Review existing policies and legal frameworks
Early Childhood Development and Education • Provide quality education and increased access to ECDE services	**Provision of quality education in ECDE** **-**Establish and construct ECDE infrastructure -Coordinate the feeding programme in ECDE -Facilitate recruitment and promotion of ECDE staff -Mobilize community support and partnership network -Improve ECDE data management -Develop County Education Act and policy guidelines -Develop Ecde teaching and learning materials -Expand the provision of adequate and appropriate furniture in ECDE
Vocational Training • Provide quality skilled training and increased access to VTC services • Increase enrolment and skilled labour	**Provision of quality vocational skills training in VTCs** **-**Providing infrastructure development funding to VTCs -Continuous improvement of scheme of service of VTC personnel -Development of VTC policy -Providing tuition support, grants and bursaries to VTC trainees -Adoption of CBET(Competency Based Education and Training) curricula in VTCs -Creation of more linkages and partnerships with government and non-governmental agencies

	-Integrate VTCs for persons with disabilities and other disadvantaged groups
Youth and sport development • Empower and enhance talents among the youths	Improve access to sport facilities Developing and equipping sporting facilities Improve youth empowerment
	Enhance access Retention and transition -Increasing funding for bursaries and capitation subsidies -Partner with stakeholders for support -Establish a robust monitoring system for beneficiaries -Establish a mentorship programme for trainees -Improve parental/guardian engagement -Psychosocial support to beneficiaries

Key Concern:

- The **Enhance Access, Retention, and Transition** programme was not included in the County Annual Development Plan (CADP), making its introduction in the CFSP a procedural anomaly.
- **Question:** What justification does the department have for introducing a programme outside the CADP, contrary to planning regulations?

Achievements

The department enumerated the following as their achievements: -

1. Constructed 21 new ECDE classrooms and completed 1 stalled ECDE classrooms
2. Furnished 40 ECDE Centres, employed 150 ECDE teachers, supplied milk to 53,331 learners
3. Constructed 250 bright needy students with full scholarship, cash Transfers amounting to KES 24,249,947 to 33 VTCs as capitation and review support for the needy Act 2020

Youths and Sports

4. Held the inaugural Bomet youth conference

5. Levelled six playing fields
6. Completed and equipped Tegat Talent Center

Observations

The future of the scholarship for secondary and university students was dealt a blow by the controller of budget and need to be addressed.

Alignment of Strategic priorities with the National Objectives in the Budget Policy Statement

The priorities of the department align with the budget policy statement in their programmes and allocation of resources. Focus is particularly on education reforms; expand infrastructure in all learning institutions; and strengthen linkages between industry and training institutions in order to enhance access to education at all levels. However, the department should lay more emphasis on village polytechnics and ECDE as it is their core mandate so as to complement and synergies the National government mandate on Education

Comparison of the proposed Budget Ceilings with the Budget Estimate for the FY 2024/2025

programme	CFSP	BE 2024/2025	Deviation (%)
Total policy, planning and general administrative services	168,800,000	198,800,000	84.9
Early childhood Development and Education	84,821,516	164,622,911	51.5
Technical Vocational Education and Training	108,000,000	108,000,000	0
Youths and Sports	16,000,000	8,000,000	200
TOTAL	**377,621,516**	**479, 422, 911**	

Detailed budgetary allocation

	CFSP	BE 2025/2026	DEVIATION
Policy, planning and General Administration			
Bursaries and support services	75,000,000	105,000,000	71%

Bursaries and support for VTC Trainees	25,000,000	25,000,000	0%
Feeding programme	65,000,000	85,000,000	76%
Early Childhood Development and Education			
Construction of ECDE classrooms	55,000,000	100,000,000	131%
Completion of stalled ECDE Classroom	14,198,605		-
Furniture in ECDE	4,500,000	4,500,000	0%
Teaching/learning	4,200,000	4,200,000	0%
Ancillary Education support	6,922,911	6,922,911	0%
Technical Vocational Education and Training			
Construction of VTC Workshops	8,000,000	10,000,000	80%
Construction of VTC Classroom	25,000,000	25,000,000	0%
Construction and equipping VTC/ICT Labs	5,000,000	5,000,000	0%
VTC tools equipment	10,000,000	15,000,000	67%
Support to polytechnic (VTC capitation)	60,000,000	60,000,000	0%
Youths and Sports			
Youths and sports	46,911,430	50,000,000	93%

The total deviation is **KES 101,801,395** and the most affected programme is Early Childhood Development and Education.

Comparing the proposed CFSP with the Budget estimates 2024/2025 for development reveals an increase in the allocation for Youth and sports and a decrease in early childhood education and policy, planning and general administrative services while technical and vocational training remained the same.

Observations

Key Concerns

1. Reduction in ECDE funding – How will the county sustain existing ECDE programs and planned expansions?
2. Increase in Youth and Sports funding (+200%) – What new projects justify this increase?

Policy shifts on County Bursary

The Bursary and support functions have largely been the prerogative of the National Government; without the transfer of the function as envisaged in Article 187 of the Constitution and under part 1 of the fourth schedule the bursary function by the County at been put at limbo; henceforth the controller of Budget resolved that her office could not continue approving the payments until an agreement between the National government and the County government is affected. When the IBEC and Controller of budget held a meeting, it was resolved that Counties establish bursary funds to continue giving out bursaries or collaborate with the Ministry of Education through formal agreements.

To this extend, the CEC for Education should explain the steps the department has taken to comply with the requirements for the continued operationalization of the bursary services to benefit needy and vulnerable children.

Salient Issues to Raise with the CECM for Education

1. **Budget Allocations and Funding Gaps**
    - Why has the ECDE budget been reduced by nearly 50%?
    - How will the department ensure that key ECDE projects are not affected?
2. **Policy Development and Implementation**
    - Which are the policies earmarked for review and development and what is their current status?
    - The youth policy have always appeared in the previous plans , it still appears as a priority in the current CFSP, the department should shade more light on it
3. **Introduction of a New Programme Outside the CADP**
    - The Enhance Access, Retention, and Transition programme was not in the CADP, yet it has been included in the CFSP.
    - Why was this new programme introduced contrary to planning regulations?
4. **Sustainability of Vocational Training (VTCs)**
    - Despite maintaining funding at KES 108 million, VTCs still struggle with low enrolment and inadequate infrastructure.
    - What strategies is the department implementing to increase VTC enrolment and improve training quality?
5. **Increased Youth and Sports Budget**

- The Youth and Sports budget increased by 200%.
- What new initiatives or projects justify this significant increase?

Recommendations

After a rigorous scrutiny by the commitment the committee makes the following observations: -

1. That the construction of stalled ECDE be prioritized for their completion across the County, that the allocated amount is meagre and it should be increased to KES 110,000,000, the committee arrived in the figure by the proposal to construct 2 ECDE with a figure of KES 2,200,000 per ward
2. The stalled ECDE be completed as a matter of priority and that the KES 14 million allocated is far too little , they proposed that the amount be revised upwards to KES 37,500,000
3. Ancillary Education support be deprioritized and the allocated be added to the ECDE programme.
4. Bursaries and support services be deprioritized pending concurrence with the CEC for Education as they await regularization of the programme.

Committee on Lands, Housing & Urban Planning

Comparison between the Approved Budget for FY 2024/2025 and submitted CFSP for FY 2025/2026

lands, housing and urban planning				
	Approved BE FY 2024/2025	**CFSP FY 2025/2026**	**variance**	**% variance**
Personal emoluments	40,000,000		-40,000,000	-100%
Operation & maintenance	144,022,000	115,299,617	-28,722,383	-20%
Development	131,398,289	153,278,289	21,880,000	17%
total	**315,420,289**	**268,577,906**	**-46,842,383**	**-15%**

The above table reveals that total budget for Lands, Housing, and Urban Planning is projected to decrease by KES 46.84 million (-15%) in CFSP FY 2025/2026 compared to the Approved Budget for FY 2024/2025.

- Personal Emoluments: Completely removed (-100% reduction), the allocation was transferred to municipality where casuals are being engaged under the outsourcing of garbage collection program.
- Operation & Maintenance: Reduced by KES 28.72 million (-20%), indicating possible cuts in administrative expenses following the transfer of functions to Municipality as indicated in the achievements.
- Development Budget: Increased by KES 20.88 million (+16%), showing a shift in focus towards infrastructure and major projects.

Analysis of budget Allocation per Department in the Submitted CFSP FY 2025/2026

Analysis of Proposed Budget Allocation Per Department			
	operation & maintenance	**development**	**total**
lands	28,990,389	75,000,000	103,990,389
housing	6,283,089	7,000,000	13,283,089
urban	79,956,139	71,278,289	151,234,428
total	**115,229,617**	**153,278,289**	**268,507,906**

Key Observations

- Urban Development receives the highest allocation (KES 151.2M, 56%), with a strong focus on development projects (KES 71.3M). **However, 53.27 M of this allocation are conditional grants (Donar funds).**
- Lands is allocated KES 103.9M (39%), with KES 75M dedicated to development, primarily for land acquisition per ward.
- Housing gets the least funding (KES 13.3M, 5%), with a near-equal split between operations (KES 6.3M) and development (KES 7M). This raises concerns about the

department’s commitment to aligning its priorities with the national government’s ambitions as outlined in the Budget Policy Statement.

- Overall, 57% of the budget goes to development, indicating a focus on infrastructure enhancement.

Key Issues

1. The department proposes to identify, survey, beacon, and title six (6) public lands per ward at a cost of **KES 3,310,897**, reflecting a **KES 1,310,897 increase** from the current allocation of **KES 2,000,000** for ten (10) public lands. The committee should seek justification for this significant increase in the proposed allocation.
2. Under urban management, there is a notable increase in the proposed allocation for **Maintenance Expenses – Motor Vehicles**, specifically for heavy garbage trucks, tractors used for solid waste collection, and other department vehicles. The allocation has risen from **KES 1.8 million** in the current budget to **KES 4 million** in CFSP FY 2025/2026, reflecting a **KES 3.2 million increase**. The committee should seek justification from the department for this substantial rise.
3. In the **lands** sector, there is ambiguity regarding the proposed **KES 75 million** allocation for **land acquisition**. The budget document indicates **"Land Acquisition – KES 1 million per ward (Stadium),"** which, if applied across **25 wards**, would total **KES 25 million**, leaving **KES 55 million unaccounted for**. However, **KES 30 million (KES 1.2 million per ward)** had been allocated in the approved ADP for the FY 2025/2026. The committee should seek clarification from the department on this discrepancy.

Analysis of the Proposed CFSP FY 2025/2026 for the Municipality

MUNICIPALITY		
	CFSP FY 2025/2026	**% allocation**
Personal emoluments	30,000,000	33%
Operation & maintenance	24,000,000	27%
Development	36,000,000	40%
Total	**90,000,000**	

Personal Emoluments: KES 30 million (33%) of the total budget for municipality – These covers salaries for municipal staff.

Operation & Maintenance: KES 24 million (27%) – Funds allocated for the running costs of municipal services, infrastructure upkeep, and other administrative expenses.

Development: KES 36 million (40%) – The largest portion, directed towards infrastructure improvements.

Key observations

1. A detailed review of the document reveals a proposed allocation of **KES 1 million** under ***"Casual – Others."*** The committee should seek clarification on the justification and specific purpose of this allocation.
2. It is also noted that KES 30 million has been proposed for salaries which is than KES 52 million planned in the approved ADP for FY 2025/2026. Additionally, a close review of the current budget of FY 2024/2026 outlines approved budget of KES 40 million for the same program. The committee should establish what occasioned such reduction in allocation for wages and make an appropriate recommendation

Committee on Trade, Tourism and Co-operatives

Cooperatives and Enterprise Development			
Program	**Approved BE FY 2024/2025**	**CFSP FY 2025/2026**	**variance**
Policy and Administrative services	20,530,000	28,023,517	7,493,517
Cooperative development and management	12,500,000	14,500,000	2,000,000
Value addition and marketing	40,100,000	37,543,674	-2,556,326
Total	**73,130,000**	**80,067,191**	**6,937,191**

Cooperatives and Enterprise development-projects

Project name	Activities	cost
Promotion of cooperative ventures and innovations-18	Milk cooler- Olbutyo	Ksh. 3,500,000
	3 Phase electricity connection to coolers and cottage industries- Saruchat, Kipngosos, East Sotik, Kapkesosio, Chepwostuiyet, Ndamichonik, Kipyosit, youth Farmers, Simbi, Kokiche, Chepkesui, Ndarawetta Irish potato, Gelegele, Kaboson, Solyot, Tetalel Moiyet	5,500,000
	support to cooperative societies county wide	5,500,000
Completion of milk coolers and cold storage facilities-13	Support cooling plant completion of Motiret, Kanusin, Solyot, Kabisimba, Ndamichonik, Sigor , Chepkesui, Kapkesosio, Chepwostuyet, Kipyosit, Cheptalal, Chesoen and youth farmers packhouse	5,000,000
Development of cottage industries	Completion and equipping of Chebunyo Dairy milk processing plant	24,043,674
Development of aggregation centers	Youth Farmers	3,000,000
Market development - certification, branding and packaging	Ndaraweta Irish Potato	500,000

Other transfers-pending bills	Pending bills	5,000,000
		52,043,674

Trade, Industry, Tourism and Investment				
	CFSP 2025/2026	**Approved BE\current budget 2024/2025**	**variance**	**% variance**
operation & maintenance	10,745,459	11,365,000	-619,541	-6%
development	51,458,000	58,800,000	-7,342,000	-14%
total	**62,203,459**	**70,165,000**	-7,961,541	**-13%**

Recommendations

1. Market Development to a tune of Ksh. Ksh. 11,200,000 - Construction of market sheds, market stalls and *boda boda* sheds. This program is also funded under the department urban. How do you coordinate with that department in order to avoid double financing? We therefore as a Committee recommend that the two departments (Trade and Urban) provide a framework of coordination to avoid double financing since they have similar project.
2. The Committee also recommends an additional Ksh. 10 Million for market development
3. The Committee noted that allocation for floodlight installation and maintenance was insufficient and therefore an addition of Ksh. 10 million will enable the department undertake the project successfully to completion.
4. The CEC to furnish the committee with a report on the expenditure, status and implementation of each activity as per the approved current budget of the fy 2024/2025. This will enable the Committee make justified adjustments on the ceilings for this CFSP.

Committee on Gender and Social Services

Alignment of the CFSP FY 2025/2026 and the CADP FY 2025/2026

It is imperative to note that the department clearly aligned her priorities in the two documents as outlined in the table below however, the approaches towards achieving the set priorities differ.

CADP FY 2025/2026	**CFSP FY 2025/2026**	**Remarks**
Program: Gender Mainstreaming	**Program: Gender Mainstreaming**	
Interventions	**Interventions**	
• Training and economic empowerment • Support to Gender Based Violence survivors • Sensitization ion & capacity building of men and women groups • Mentorship programs for boys and girls • Establishment of Sub-County GBV centres • Men to men empowerment programs • Needs assessments for CBOs • Empowerment of gender champions and paralegals • Tools of trade for registered CBOs	• GBV Policy development • Enhance Socio Economic empowerment for women. • Sensitization on Prevention of Gender based violence (GBV). • Sensitizing the public on gender mainstreaming. • Mentorship of boys and Girls. • Establishment of Sub County GBV Safe spaces. • Marking of relevant international days. • Mapping on gender compliance	• Alligned

Program: Children Services and Social protection	**Program: Children Services and Social protection**	
• Psycho social support for children • Assistive devices • Tools of trade • Food ratio and Support for SNIs & CCIs • Celebration of international days • Construct child Rescue Centre • Provision of construct ion materials for the vulnerable • Compliance by public institutions on disability mainstreaming • Integrated Vocational Training Centres • Social Protection • Competition and talent search among children • Mapping and digitalization of PWDs	• Psycho-social Support to children, youth and other vulnerable groups. • Provision of assistive devices • Provision of tools of trade to PWDs and women • Food and ratio for SNIs and CCIs • Marking of relevant international days • Establish Child rescue center • Support to vulnerable households • Ensure Compliance on disability inclusion • Construction and equipping of children recreation facilities • Fight against gender-based violence • Skills trainings for PWDs	• Aligned
Program: Cultural Development and Library Services	**Cultural Development and Library Services**	

• Public records and archives management • establish cultural and community multi-purpose hall • Tradition al governance structure • Cultural music festivals • Promotion of creative, fine and performing arts • Herbal medicine and conservation of Biodiversity	• public records and archive management • establish cultural and community multi-purpose hall • Strengthening of traditional governance structures • Promotion of culture through music festivals/competition and extravagance	• Aligned

Alignment of the CFSP to national objectives enshrined in BPS

The government's Bottom-Up Economic Transformation Agenda focuses on cultural conservation, commercialization of indigenous knowledge, social safety nets, job creation, and financial inclusion for marginalized groups, especially women, through the Hustler Fund, cooperative societies, chamas, merry-go-rounds, and table banking. It also aims to prevent domestic violence and promote the rights and welfare of PWDs.
It is worth noting that the department's interventions align with the national government's approach, ensuring the advancement of women's agenda, cultural preservation, and social protection.

Comparison of Proposed CFSP FY 2025/2026 and the Approved ADP FY 2025/2026

Programme	Approved ADP FY 2025/2026	CFSP FY 2025/2026
Policy Development and Administrative Services		17,380,641
Gender Mainstreaming and Economic empowerment	77,000,000	14,000,000

Children services and Social Protection	178,000,00 0	12,000,000
Culture and Library services	92,500,000	12,973,259
Total	**347,500, 000**	**56,353,900**

The analysis reveals a significant budget reduction in the CFSP FY 2025/2026 compared to the Approved ADP FY 2025/2026. The total allocation has dropped from **KES 347.5 million** to KES 56.35 million, representing an 84% reduction.

Key observations:

1. Gender Mainstreaming and Economic Empowerment faces an 82% cut from KES 77M to KES 14M.
2. Children Services and Social Protection experiences the largest reduction, dropping KES 166M (-93%) from KES 178M to KES 12M.
3. Culture and Library Services sees an 86% reduction, from KES 92.5M to KES 12.97M.
4. Policy Development and Administrative Services is allocated KES 17.38M, though it was not listed in the ADP.

This drastic reduction raises concerns about the prioritization of social protection, gender empowerment, and cultural development. The committee should seek clarification on the rationale behind these budget cuts and their potential impact on service delivery.

Comparison of the Proposed Ceilings (CFSP) FY 2025/2026 and the Approved BE FY 2024/2025

Table 1; Budget comparison by economic classification

GENDER, CULTURE AND SOCIAL SERVICES				
	Approved BE 2024/2025	**CFSP 2025/2026**	**Variance**	**% variance**
Operation & maintenance	45,651,628	46,330,900	679,272	1.5%
Development	6,973,556	10,023,000	3,049,444	43.7%
Total	**52,625,184**	**56,353,900**	**372,8716**	**7.1%**

The budget for the Gender, Culture, and Social Services sector is set to increase from KES 52,625,184 in FY 2024/2025 to KES 56,353,900 in CFSP 2025/2026, reflecting a 7.1% overall increase. The largest percentage increase is in development expenditure, which is projected to rise by 43.7%, indicating a focus on infrastructure or program expansion. Operation and maintenance will see a 28% increase, suggesting more funds allocated for service delivery.

Table 2; Budget comparison by program

GENDER, CULTURE AND SOCIAL SERVICES				
Programme	**Approved BE FY 2024/2025**	**CFSP FY 2025/2026**	**variance**	**% Variance**
Policy Development and Administrative Services	17,601,628	17,380,641	-220,987	-1%
Gender Mainstreaming and Economic empowerment	11,000,000	14,000,000	3,000,000	27%
Children services and Social Protection	13,000,000	12,000,000	-1,000,000	-8%
Culture and Library services	11,023,556	12,973,259	1,949,703	18%
Total	**52,625,184**	**56,353,900**	**3,728,716**	**7%**

While the overall 30% increase in the total sectoral budget ***(table1)*** suggested a substantial financial boost, ***table 2*** clarifies that most of the increase is directed toward gender mainstreaming and culture/library services which will see their allocation increase by 27% and 18% respectively. Meanwhile, administrative services and children’s welfare receive reduced funding, which may impact service delivery in these areas.

The 44% rise in development funding (from ***table1*** analysis) likely supports cultural infrastructure, library services, and economic empowerment projects. However, the reduction in children's services could contradict the government's social protection agenda unless alternative funding sources are secured.

Notable issue

1. The resource envelope under the Conditional Grants from National Government Revenue, amounting to KES 950,259, is designated for library services. However, an analysis of the submitted ceilings indicates that this amount is unaccounted for since the committee could not establish a line item for the said conditional programs, raising concerns about the allocation of these resources. Additionally, the Committee seeks clarification on the specific purpose of the said allocation.

Response from the CECM

*The CECM clarified that the **KES 950,259** indicated as a **conditional allocation for library services** is intended for the **collection and purchase of library materials**, including **reading books and other stationery**. However, the department proposes to redirect these funds toward **database management and the enhancement of filming**, specifically to **purchase additional computers for Silibwet Library and Mugeni Cultural Center**.*

Committee Recommendation

*The committee recommends that the **Budget and Appropriations Committee** create a **distinct line item** clearly reflecting the **conditional allocation for library services**. This will ensure that the **resources are utilized for their intended purpose**.*

2. Under Policy Development and Administrative Services, the department proposes to allocate KES 1 million for the development of a GBV policy. However, considering that the department recently engaged the committee on the development of the Sexual and GBV Policy, with a KES 1.2 million allocation in the current budget, this proposal appears to be a duplication of policies. The committee should seek justification for the additional funding.

Response from the CECM

*The CECM stated that the current budget allocation of **KES 1.2 million** is insufficient and that the proposed **KES 1 million** in the **CFSP FY 2025/2026** is intended to facilitate **public participation, validation, and the policy's launch**.*

Committee Recommendation

*The committee recommends that the **KES 1 million** allocation be **reallocated** to **Social Protection – Support for PWDs, Children, and the Elderly** to enhance direct social impact.*

Committee on Energy, Environment, Water and Natural Resources

The Department of Water and Environment has been allocated a ceiling of **KES 777,529,662** in the submitted County Fiscal Strategy Paper (CFSP). This allocation represents 8% of the total county budget of **KES 9,317,801,860**, marking a decline compared to the approved budget for the current financial year (FY 2024/2025), where the department received 10% of the total county allocation. This reduction highlights a potential shift in budgetary priorities or constraints within the county's financial planning. The submitted CFSP outlines the following summary of allocations for the Department of Water and Environment:

S/No	Item	Allocation
1	Operation and Maintenance	104,402,974
2	Development	673,126,688

The distribution of the allocation can be seen in the following chart.

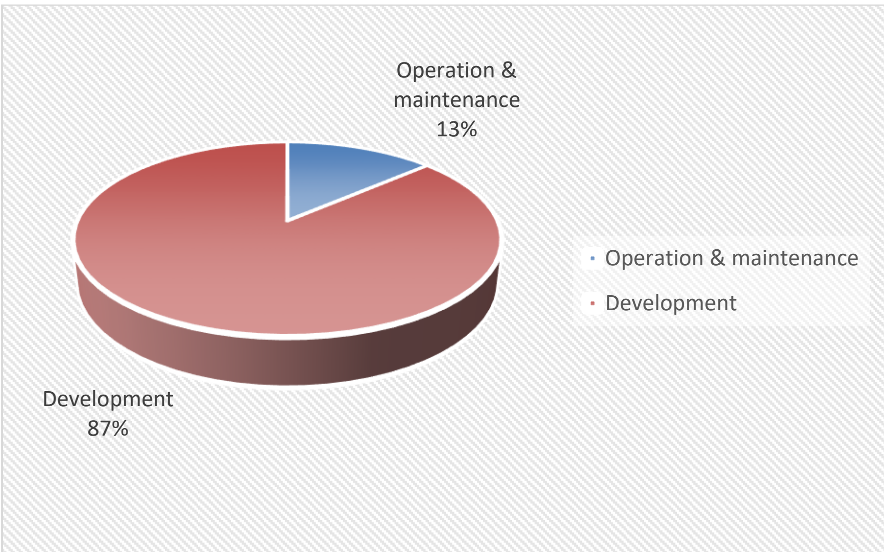

Chart 2

As illustrated in the chart 1 above, the development vote accounts for 87% of the total budget allocated to the department, representing the lion's share compared to the 13% allocated for operations and maintenance. This significant disparity underscores a strong emphasis on capital projects over the sustainability and maintenance of existing infrastructure and services.

A closer examination of the submitted County Fiscal Strategy Paper (CFSP) reveals that the Department of Water and Sanitation has been allocated 24% of the county's total development budget of KES 2,828,629,613. This allocation falls below the 30% threshold mandated by the Public Finance Management (PFM) Act for development expenditures. Consequently, it can be concluded that the department's allocation, as outlined in the CFSP for FY 2025/2026, has contributed to a reduction in the proportion of funds dedicated to development.

Further analysis comparing the submitted CFSP with the current budget for FY 2024/2025 reveals a 5% decline in the development allocation for the Department of Water and Sanitation. In the current financial year, the department's development allocation constitutes 29% of the county's total development budget, which is closer to the PFM Act threshold. This decline raises questions about the county's commitment to prioritizing long-term development projects, particularly in critical sectors such as water and sanitation, which are essential for sustainable growth and public welfare.

Comparison between the Approved CFSP for FY 2024/2025 and submitted CFSP for FY 2025/2026

S/No	Item	Approved CFSP 2024/2025	Submitted CFSP FY 2025/2026
1	Operation and Maintenance	96,096,212	104,402,974
2	Development	292,639,099	673,126,688

Table 4

As evidenced in the table 1 above, which compares the approved County Fiscal Strategy Paper (CFSP) for FY 2024/2025 with the submitted CFSP for FY 2025/2026, there has been a notable increase in both operational and development allocations. Specifically, the allocation for operations and maintenance has risen by KES 8,306,762, while the development budget has seen a significant exponential increase of KES 380,848,490.

At first glance, the substantial rise in the development budget may raise questions about its underlying causes. This sharp increase is primarily attributed to conditional allocations from donor funding, specifically earmarked for climate change initiatives. A total of KES 226,126,688 has been allocated for climate change resilience and institutional support, reflecting a growing emphasis on addressing environmental challenges and enhancing the county's capacity to adapt to climate-related risks.

While the increase in development funding is a positive step toward advancing critical projects, it is important to note that a significant portion of this allocation is tied to donor conditions, which may limit flexibility in its utilization. The rise in operational and maintenance funding, though modest, is also a welcome development, as it ensures the sustainability and functionality of existing infrastructure and services.

Comparison between the Approved Budget for FY 2024/2025 and submitted CFSP for FY 2025/2026

S/No	Item	Approved budget for FY 2024/2025	Submitted CFSP FY 2025/2026
1	Operation and Maintenance	111,946,212	104,402,974
2	Development	839,099,984	673,126,688

Table 5

As previously documented and illustrated in the table 2 above, the budget for the Department of Water and Environment, as submitted in the County Fiscal Strategy Paper (CFSP) for FY 2025/2026, has experienced a notable reduction compared to the allocation in the current budget for the financial year ending 20th June 2025. The development allocation has been disproportionately affected, declining by a significant KES 165,973,296, while the operational budget has seen a relatively smaller reduction of approximately KES 7 million.

A detailed examination of the itemized budget reveals that the primary driver behind this decline in development funding is the reduced allocation to the *Development of Water Supply Infrastructure* programme. This programme, which is critical for expanding and upgrading water supply systems across the county, has seen a substantial cut in funding, thereby contributing significantly to the overall reduction in the development budget for the upcoming financial year.

Comparison between the Submitted CFSP and approved ADP for FY 2025/2026

In the budget cycle for each financial year, the **Annual Development Plan (ADP)** is a critical document that outlines the county's development priorities and projects to be undertaken in the upcoming financial year. Analysts have widely acknowledged the importance of the ADP in the budget-making process, as it serves as a bridge between long-term planning frameworks, such as the **County Integrated Development Plan (CIDP)**, and the annual budget. The ADP provides a detailed roadmap for implementing the CIDP's strategic objectives, ensuring that development priorities are aligned with available resources and county goals. However, during the preparation of the ADP, drafters often operate without full knowledge of the resource envelope for the upcoming financial year. Instead, they rely on **mid-term projections** and estimates, which can lead to the ADP being somewhat ambitious in its scope and objectives. It is the **County Fiscal Strategy Paper (CFSP)** and the **Medium-Term Expenditure Framework (MTEF)** that breathe life into the ADP by providing a realistic financial framework and aligning the plan with the actual resource envelope. Together, these documents ensure that the ADP is both aspirational and grounded in fiscal reality. The following is the analysis of approved ADP for FY 2025/2026 and the submitted CFSP for the same period in respect to the department Water and Sanitation.

Program	**Allocation in the approved ADP for FY 2025/2026**	**Allocation in the submitted CFSP for FY 2025/2026**
Policy, Planning and Administrative Services	140,000,000	104,402,974
Water Supply Infrastructure Rehabilitation, Upgrading and Expansion	750,000,000	262,700,000
Development of Boreholes	25,000,000	100,000
Hybrid Pumping Systems	30,000,000	30,000,000
Protection of Springs	12,000,000	10,000,000
Water Harvesting and Storage	3,600,000	20,000,000

Development of Irrigation Infrastructure	6,000,000	10,000,00
Development of Wastewater Infrastructure	180,000,000	1,000,000
Onsite treatment facilities developed	10,000,000	No allocation
Environmental and Climate Change Education and awareness creation	10,000,000	2,500,000
Climate Change Mitigation adaptation and resilience strategies	300,000,000	310,576,688
County Environmental Monitoring and Management	11,000,000	No allocation
County Climate Change Unit	No allocation	4,000,000
Soil and water conservation	3,000,000	500,000
Solid waste management	3,000,000	500,000
Riparian protection	10,000,000	750,000
Grants to BOMWASCO	No alloaction	80,000,000
1,588,600,000	**777,529,662**	

Table 6

As illustrated in the table 3 above, there is a significant deviation between the allocations planned in the **approved Annual Development Plan (ADP)** and the funding proposed in the **submitted County Fiscal Strategy Paper (CFSP)**. The ADP allocated **KES 1,588,600,000** to finance its listed program, while the submitted CFSP has actualized only **KES 777,529,662**, representing just **49%** of the planned budget. This substantial gap raises concerns about the feasibility of implementing the department's prioritized projects and achieving its development goals.

On a positive note, the submitted CFSP has remained consistent with the programmes prioritized in the ADP, with no introduction of new initiatives except for two notable additions:

a. **KES 4,000,000** allocated to the **County Climate Change Unit**.

b. **KES 80,000,000** in grants to **BOMWASCO**, which was not initially prioritized in the approved ADP.

However, the most pressing issue is the significant reduction in funding for critical development programmes. For example, ADP allocated **KES 140 million** for the **development of wastewater infrastructure**, but the submitted CFSP has proposed only **KES 1,000,000** for the same purpose, a drastic cut that could severely hinder progress in this area.

Furthermore, **Annex II** of the approved ADP outlines priority projects for various departments, as approved by the County Assembly. For the Department of Water and Sanitation, the following key projects were prioritized:

a. **KES 87,500,000** for the **development of 3km water extensions in every ward**.
b. **KES 100,000,000** for the **development of water pans and springs in every ward**.

While the funds for water extensions appear to be available in the submitted CFSP, the allocation for water pans and springs has been reduced to **KES 30 million** in the submitted CFSP, compared to the **KES 100 million** planned in the ADP. This represents a **70% reduction**, which could jeopardize the implementation of these vital projects and undermine efforts to improve water access in underserved areas.

Given these circumstances, it is imperative for the **Committee on Water** to thoroughly analyze this situation and make appropriate recommendations to the **Budget and Appropriation Committee**. Specifically, the committee should advocate for an **increase in the departmental ceiling** to ensure that critical development programmes receive adequate funding. This will not only align the CFSP with the ADP's priorities but also ensure that the county's water and sanitation goals are met, ultimately benefiting residents and promoting sustainable development.

8.5 Alignment with national objectives in the Budget Policy Statement

Section 117(2) of the Public Finance Management Act mandates that in preparing the **County Fiscal Strategy Paper (CFSP)**, the County Treasury must align its proposals with the national objectives outlined in the **Budget Policy Statement (BPS)**. This section, therefore, seeks to assess whether the CFSP for the Department of Water and Sanitation aligns with the objectives set forth in the **Draft 2025 Budget Policy Statement**, titled *"Consolidating Gains Under the Bottom-Up Economic Transformation Agenda for Inclusive Green Growth."*

The **Draft 2025 BPS** identifies five core pillars for economic transformation:

a. **Agricultural Transformation**
b. **Transforming the MSME Economy**
c. **Housing and Settlement**
d. **Healthcare**
e. **Digital Superhighway and Creative Economy**

The enablers include environment and climate change and its objective as an enabler is as follows;

> 103. Over the medium term, the Government will prioritize scaling up of clean cooking technologies and promoting youth-owned and operated briquette-making enterprises. To support the solid waste management value chain, the Government will focus on adopting the Extended Producer Responsibility (EPR) model based on household level separation, organize waste collectors into cooperatives and provide circular economy waste separation sites/infrastructure. Under the agroforestry value chain, the focus is on development of a policy and regulatory framework to attract climate finance funds to facilitate establishment of 5 million acres (20,000 square kilometres) agro-forestry woodlots in dry lands.

Source 1 Page23 o f2025 Draft Budget Policy Statement

In this context, the submitted CFSP for the Department of Water and Sanitation has allocated **KES 310 million** for climate change-related initiatives. This allocation demonstrates a clear attempt by the department to align its objectives with the national priorities outlined in the Draft BPS. By prioritizing climate change resilience, the department is contributing to the broader goal of inclusive green growth, which is central to the Bottom-Up Economic Transformation Agenda.

However, while the allocation for climate change matters is commendable, it is essential to ensure that these funds are effectively utilized to achieve tangible outcomes, such as enhancing water resource management, improving climate resilience, and supporting sustainable development. Furthermore, the department should continue to align its other programmes and projects with the remaining pillars and enablers of the BPS to ensure a holistic approach to economic transformation.

In conclusion, the Department of Water and Sanitation has made a notable effort to align its CFSP with the national objectives outlined in the Draft 2025 Budget Policy Statement, particularly in the area of climate change. Moving forward, it is crucial to maintain this alignment while ensuring that all programmes are adequately funded and implemented to achieve the desired impact.

8.6 Conclusion

Considering the analysis presented, the **Committee on Water, Energy, and Environment** should take the following actions to address the identified gaps and ensure the effective implementation of the Department of Water and Sanitation's programmes:

1. **Advocate for Increased Development Ceilings**
   The Committee should actively pursue an **increase in the development budget ceilings** to ensure adequate funding for key projects and priorities outlined in the **approved Annual Development Plan (ADP) for FY 2025/2026**. This is critical to addressing the significant shortfall in funding for essential programmes, such as wastewater infrastructure development, water pans, and springs, which are vital for improving water access and sanitation services across the county.
2. **Request Detailed Information on Personnel Emoluments and Staff Establishment:**
   The Committee should seek comprehensive information on the **Personnel Emoluments (PE)**and **Staff Establishment** for the Department of Water and Environment. This will provide clarity on-
   a. The **total cost of running the department**, including personnel-related expenses.
   b. Whether the department has **optimal staffing levels** and **qualified personnel** to effectively implement its key program and projects.
   c. Any gaps in human resources that may hinder the department's ability to deliver on its mandate.

Committee Recommendations

1. The allocation for installation and maintenance of floodlights was allocated Ksh. 6,000,000. The Committee recommends that the allocation be increased to Ksh.21 ,250, 000.
2. **Water and Irrigation**

Reduce the ceilings for Irrigation from Ksh. 10 Million to 3 Million and re-allocate the Ksh. 7 Million towards pipeline extension

Committee on Finance and Economic Planning

The Committee on Finance and Economic Planning scrutinized the submitted County Fiscal Strategy Paper (CFSP) 2025/26 and the Committee came up with the following observations and recommendations

Committee observations

1. That the CECM for Finance, ICT and Economic Planning own source revenue target for FY 2025/26 is KES 357,000,000. The committee notes that this is a realistic figure unlike the FY 2024-2025 target of KES 789,229,244.

2. That the ceilings of the department of Finance for FY 2025/26 is KES 107,135,489 comprising of KES 104,635,489 for operations and maintenance and KES 2,500,000 for development.

3. That the ceilings for the department of economic planning for FY 2025/26 is KES 180,000,000 comprising of KES 79,936,569 for operations and maintenance and KES 100,063,431 for development(Flagship projects).

4. That the department of finance 2024/25 FY approved estimates is KES 193,885,173 consisting of KES 134,885,173 recurrent expenditure and KES 59,000,000 for development.

5. That the department of economic planning 2024/25 FY approved estimates is KES 265,736,569 consisting of KES 95,736,569 recurrent expenditure and KES 170,000,000 for development.

Committee recommendations

The committee recommends that:

(a) That the KES 357,000,000 own source revenue target set is realistic and the department should strive towards its achievement to ensure that the county finances its programs.

(b) That the proposed ceiling for the department of finance be maintained at KES 107,135,489 comprising of KES 104,635,489 for operations and maintenance and KES 2,500,000 for development.

(c) That the ceilings for the department of economic planning for FY 2025/26 be maintained at KES 180,000,000 comprising of KES 79,936,569 for operations and maintenance and KES 100,063,431 for development(Flagship projects). The department should however provide a breakdown of the flagship projects and the plans that are underway to ensure their implementation.

8.7 Submissions from the CECMF

COUNTY GOVERNMENT OF BOMET

COUNTY EXECUTIVE COMMITTEE MEMBER FOR FINANCE, ICT AND ECONOMIC PLANNING

RESPONSES ON THE SALIENT ISSUES RAISED DURING SCRUTINY OF THE SUBMITTED COUNTY FISCAL STRATEGY PAPER FOR FY 2025/2026

SUBMITTED THE COUNTY ASSEMBLY COMMITTEE ON BUDGET AND APPROPRIATION

Below are the responses to the salient issues raised during scrutiny of the submitted CFSP for FY 2025/2026.

County Own Source Revenue (OSR)

1. **Implementation of OSR Framework**

   The Committee noted that the County Own Source revenue has circulated a guiding model for implementing Own Source Revenue (OSR), requiring counties to act within 14 days. As this timeline has already commenced, the Committee urges the Department of Finance, ICT, and Economic Planning to expedite the submission of the proposed law to the Assembly for consideration and approval.

   Response

   The County received the guiding models for implementing OSR and we are currently domesticating them to meet our needs. We shall soon submit the missing laws to the Assembly for approval.

   The following bills are in the pipeline;

   I. Bomet County Revenue Administration Bill, 2025
   II. Bomet County Trade Licensing Bill, 2025
   III. Bomet County Agricultural Produce Cess Bill, 2025
   IV. Bomet County Rating Bill, 2025
   V. Own Source Revenue (OSR) Policy
   VI. Tariff and Pricing policy

2. **Unrealistic Revenue Targets**

   The Committee expressed skepticism regarding the proposed OSR target of KES 567 million for FY 2025/2026, citing consistent underperformance in meeting revenue targets in previous financial years. Failure to meet this target could adversely affect service delivery and exacerbate pending bills. Despite allocations for revenue automation and other measures over the years, revenue collection has not improved. The Committee requests a detailed justification for the proposed target and tangible, practical measures to optimize revenue collection.

Response

The FY 2025/2026 CFSP local revenue target is KES 397 million. This is a realizable target, as by June 2025, the valuation roll will have been put into operation. The putting into operation of the valuation roll is expected to enhance collection of the revenue by enabling collection of long-outstanding arrears in property rates, which have been outstanding over several years. A new system (Bomet Pay) has been put in place and the issues identified in the first system are being addressed. Additionally, implementation of a cashless payment mode will address issues of revenue leakages. We have also put in other initiatives including increased enforcement and compliance, which will help in realizing the target.

3. **Revenue Automation Allocation**

   The Committee questioned the allocation of KES 3 million for revenue automation, given the persistently poor performance in revenue collection. The CECMF is requested to provide:

   - The rationale behind the KES 3 million allocation.
   - The status of revenue automation, including the system in place, its operationalization, and efforts to maximize revenue collection and management.

Response

The FY 2025/2026 budget of KES 3 million to automate revenue is largely to cover outstanding maintenance costs on the JamboPay system. The JamboPay contract, under which collection of revenue was supported, lapsed in November 2024. The annual charge was usually remitted to the service provider as KES 7 million. Since the contract lapsed in November 2024, the KES 3 million budget is to cater to outstanding maintenance costs between July 2024 and November 2024.

The role out of the new system is expected to enhance efficiency, reduce system outages, and enhance collection. The new system is more reliable with enhanced reporting and monitoring and it is therefore expected to enhance accountability.

Personnel Emoluments

1. **Allocation for Member of Village Councils (MVC)**

   The Committee noted an allocation of KES 81,300,000 for MVS and requests the CECMF to provide:

   - A list of engaged MVS personnel.
   - Their distribution across the county.

- The status of their remuneration.

Response

A list of Members of Village Council (MVCs) is herewith attached for your reference.

The distribution of the Members of Village Council is as follows: Bomet central has a total of 180 members; while Bomet East has a total of 199 members. Chepalungu has 250 members while Konoin has 299 members and Sotik 324 members. Every gazetted sub-location in the county has a total of five (5) members.

c) The status of their remuneration.

The MVCs were engaged on a three-year contract (36 months) beginning April 2022. Their terms were as follows:

• Four sittings in a month = Kshs. 1,000.00 per sitting x 4 equals Kshs. 4,000.00

• Airtime of Kshs. 1,000.00 per month Total: Kshs. 4,000.00 + 1,000.00 = Kshs. 5,000.00 per month. To date, a total of twenty-two (22) months have been processed. The remaining 14 months are to be factored in the next financial year 2025/2026

Stipend	Members of Village Council **(MVCs)**	1,250	@5,000	6.3M/Month	**81.3M**

2. **Special Salary Allocation**

   The Committee seeks clarification on the allocation of KES 305,129,148 for "Special Salary," including:

   i. The nature and justification of this allocation.

   ii. What the "Special Salary" is intended to cover.

   Response

   "Special salary" means salary for ECDE teachers. It is regarded as special because it doesn't fall anywhere within the salary structure in the public service. Their pay structure is also spelt out by the SRC special to this cadre and is paid as consolidated unlike other cadres in the County public service. Before a review of ECDE Salary effective January 2025, this group used to earn about 25,500,000 per month which translate to 305,000, 000 per annum. Currently, ECDE Salary is 29,820,364 per month as per the new scheme of service.

3. **Casual Employees in the Health Department**

The Committee is aware that some casual employees previously under ICT were transferred to the Health Department as casuals/revenue collectors. With KES 7,000,000 allocated for casuals in the submitted CFSP, the Committee seeks confirmation on whether this allocation includes the transferred employees to avoid double allocation.

Response

Cleaning and other support staff from various departments will be consolidated and managed under public service. These do not include staff in our health facilities. Casuals in health facilities will be remunerated at their working stations through F.I.F or transfers.

4. **Casual Employees in the Agriculture Department**

The Committee requests justification for the allocation of KES 5,095,046 for casual employees in the Agriculture Department, including:

- The need for casual employees.
- Their terms of reference.

Response

The need for casual employees.

Casuals are indispensable requirement in the daily operations at slaughter facilities, Agriculture Training Centre and Tractor operators.

Their terms of reference.

Casuals at the slaughter facilities are required to ensure proper disposal livestock waste and maintain cleanliness and hygiene to the required public health standards and also assist butchers in restraining animals before slaughter when required.

ATC Farm casuals are essential in maintaining demonstration plots and also carrying out farm activities i.e planting, weeding and harvesting.

Tractor operators are needed for operation and maintenance of tractors.

1. **Casual Employees Under Operations and Maintenance (O&M)**

   The Committee observed that many departments have casual employees categorized under O&M, effectively increasing Personnel Emoluments despite being placed under O&M. The Public Service Board is the mandated entity for recruitment, and the Committee seeks an explanation for this anomaly, particularly in light of the current wage bill standing at 42%.

   Response

   It is impossible for some departments to function without casuals in their programmes. Some of them are development in nature. These include drivers and machine operator in roads department, tractor operators, casuals in ATC farms, casuals in slaughter facilities among others. Casuals in LHUP and administration perform activities which are recurrent in nature and have been factored as such.

2. **Ceiling for the Department of Medical Services**

   The Committee noted that the Department of Medical Services has been allocated 11.5% of the total county budget, which is below the 21% regulatory ceiling for health and lower than the 25% proportion in the FY 2024/2025 budget. The CECMF is requested to explain this discrepancy.

   Response

   The county initially made a deliberate decision to consolidate salaries in the Department of Public Service for ease of management, accountability and reporting. However, the conditions set under THS programme funded by World Bank in Health department and UIG in Municipality forced the County to domicile some salaries and the said departments. The programme in Health has since ended and the salaries has been reverted to the public service as per the initial decision stated.

Conditional Allocations from Development Partners

The Committee noted several conditional allocations from donors forming part of the county's resource envelope. The Committee requests detailed information on the service level agreements and scope of work for the following donor-funded programs:

a) Kenya Urban Support Programme (KUSP) – UIG – KES 35,000,000

b) IDA Kenya Urban Development (UDG) – KES 18,278,289

c) KDSP (Level 1) – KES 37,000,000

d) KDSP (Level 2 Grant) Development – KES 352,000,000

e) WASH – Health & Sanitation and Hygiene (K-WASH) Program – KES 197,903,000
f) IDA Kenya/Climate Change Resilience Invest (CCRI) KfW – KES 85,000,000
g) IDA Kenya/Climate Change Resilience Invest (CCRI) – KES 130,126,688
h) IDA Kenya/Climate Change Institutional Support (CCIS) – KES 11,000,000
i) Livestock Value Chain Support Project – Grant?

Response.

Due to the short notice given, the Service Level agreements for all the above stated funds are still being compiled. I therefore request the committee to give us two more working days to complete and submit.

Lands, Housing, and Urban Planning

1. **Garbage Collection Outsourcing**
2. The Committee requests the service level agreement for the outsourced garbage collection program, which has been allocated KES 51,576,139 under urban planning.
3. **Urban Development Programs**

   The Committee seeks clarification on the distribution and implementation of the following programs across urban centers:

   - Markets Development (fencing, gravelling) – KES 3,000,000
   - Opening and grading of urban access roads – KES 7,000,000
   - Stormwater drains in urban areas – KES 3,000,000

The CECM is requested to provide details on the department's current implementation of these programs in the FY 2024/2025 budget.

Industrial Park

The Committee expressed concern over the allocation of KES 100,063,431 for the KDSP Industrial Park, which is domiciled in the Department of Economic Planning instead of the Department of Devolution and Special Programs. The Committee avers that the program would be better implemented under the latter and requests an explanation for this misplacement.

Response

The allocation is meant for the recently launched Avocado Pack house which is a flagship project. Placement of the project's implementation in the department of economic planning was a decision of the County Executive Committee. This may have been informed by the recent history where the department successfully completed Mother and Child hospital which is awaiting equipping and commissioning.

Other Operating Expenses

The Committee noted that "Other Operating Expenses" have been allocated across departments without proper justification. Specifically, the allocation of KES 11 million under the Department of Economic Planning is largely generic. The CECMF is requested to clarify and specify the activities or programs intended under this line item.

Response

Generation of vital documents including CADP, CBROP, CFSP, BE among others is domiciled in the department and 95% of the documents must be taken through public participation exercises. The projected amount is not even sufficient to cover the full cost based on previous engagements but has been reduced due to budgetary constraints.

Policy Development

The Committee observed that every department has proposed allocations for policy development. The CECMF is requested to provide an annexure detailing the policies intended for development, along with a justification for the uniform cost across departments.

Response

The cost indicated is a projection since most of the policies undergoes through similar processes. This includes research, formulation, stakeholder engagements, and validation among others. A number of departments have planned to progressively bridge the existing policy gaps for development. The department of LHUP for example has lined the following missing policies;

a) County Public Land Management policy,
b) County land surveying and mapping policy);
c) Develop Land Information/Management System (LIS)
d) Land Subdivision Policy
e) Development Control Policy

f) Development of Housing policy

HIV/AIDS & TB Program Interventions

The Committee seeks clarification on the introduction of a new budgetary item under the

Department of Medical Services labeled "HIV/AIDS & TB Program Interventions, "allocated KES 14,000,000. The CECM is requested to provide details on this allocation and its alignment with the PEPFAR program.

Response

When the U.S. President's Emergency Plan for AIDS Relief (PEPFAR) was launched in 2003, an HIV diagnosis was often a death sentence; entire families and communities were falling ill. Over the past 20 years, death and despair have been overwhelmingly replaced with vibrant lives and hope.

Over the years, the County Government of Bomet has acknowledged the seamless support from the PEPFAR programme. Some of the benefits we have achieved through the support from PEPFAR include:

- HIV Testing and Counselling Services.
- Provision of Mother-to-Child Transmission of HIV services.
- Care and Treatment for approximately 13,000 clients on Antiretroviral Drugs.
- Cervical Cancer Screening.
- Supporting Gender-Based Services
- HIV Viral Load Monitoring amongst People Living with HIV.
- Supporting Human Resources for Health (Health Care Workers and Lay Workers).

The gains made thus far in the battle against HIV/AIDS must be protected and built upon. Continued advocacy for support from PEPFAR and the governments is essential for ensuring that the health system remains robust and capable of meeting the needs of the population.

The U.S. Government had implemented an immediate suspension of all foreign assistance in line with the Executive Order signed by President Donald Trump on January 20th, 2025. This action had effectively paused all U.S. Government-funded programs, including those vital to health service delivery in Kenya, for a period of at least 90 days. The suspension placed many beneficiaries at risk, particularly those reliant on long-standing U.S. Government-supported HIV, TB, and Malaria interventions that have been in place for over 20 years.

On 6th February 2025, we received a limited waiver on some of the interventions supported by PEPFAR. The activities and interventions that have not been allowed is a risk for reversing the achievements made by the program. Therefore, a contingency support by the Government will be crucial for sustainability.

A memorandum of understanding (MOU) between County Government of Bomet and the Walter Reed Army Institute of Research, United States of America (WRAIR) for collaboration on HIV and tuberculosis (TB) projects that support the promotion of inclusive and sustainable HIV and TB epidemic control in Bomet County was executed in 2021.

In accordance with the MOU, one of the roles of the County Government of Bomet is to ensure HIV/TB is included in the County fiscal plan and health sector annual work plan, assuring funding trajectories demonstrate progressive County funding increases for HIV/TB programming for staffing, supervision, and training needs for sustainability.

Subsidy to Bomet Water Company

The Committee noted an allocation of KES 80 million for subsidizing Bomet Water Company's electricity costs. Given the rollout of a solarization program, the Committee expected a reduction in this support. The CECMF is requested to clarify the rationale for maintaining this allocation.

Response

The usual capitation for BOMWASCO has steadily remained at Ksh 99 million over the last couple of years. We have therefore proposed Ksh. 80 million in the next FY which is a reduction of almost Ksh. 20 million in line with cost effective measures being put in place. Results will be monitored continuously and adjustments will be made accordingly as the company begins to pick up.

Pending Bills

The Committee noted that various departments have proposed allocations for settling pending bills. Given that the current budget is still operational, the Committee seeks an explanation for the early anticipation of pending bills.

Response

KDSP II has a condition that requires the County to capture allocation for pending bills in their budgets in order to access funds under the programme. The stated requirement is hereby attached.

Bursary Allocation

The Committee highlighted that bursary and support functions remain the prerogative of the National Government. Without the transfer of this function as envisaged under Article 187 of the Constitution and Part 1 of the Fourth Schedule, the County's bursary function is in limbo. The Controller of Budget has resolved not to approve payments until an agreement is reached between the National and County Governments. The Committee requests the CECMF to:

- Explain the steps taken to comply with the requirements for operationalizing bursary services.

Response

It is indeed true that the County's bursary function is uncertain and that Controller of Budget has resolved not to approve payments until an agreement is reached between the National and County Governments. The matter is however in court and is being handled through the council of governors since it affects all counties. Determination of the case will provide a way forward on the matter. The department found it prudent to allocate funds in case the matter is ruled in favor of the programme.

- Provide clarification on the proposed KES 60 million allocation for capitation to support youth polytechnics, including the implementation framework.

Response

The proposed KES 60,000,000 allocation for capitation to Vocational Training Centres (VTCs), formerly supported under the national government's Subsidized Vocational Training Centres Support Grant (SVTCSG), is intended to enhance access to quality vocational education. This funding plays a crucial role in ensuring the enrolment and retention of trainees, particularly from disadvantaged backgrounds, by subsidizing training costs.

Previously, under the SVTCSG, each trainee received KES 15,000 annually to support their vocational training. However, following the discontinuation of the conditional grant in 2022, these funds were integrated into county revenue allocations. In response, the County Government of Bomet has consistently provided capitation support to VTCs, leading to a significant increase in enrolment, which reached 6,371 trainees as of September 2024.

Despite this growth, the capitation per trainee has declined to KES 9,417 for the FY 2024/2025 due to the increased number of trainees. The current allocation of KES 60,000,000 was based on a projected enrolment of 6,000 trainees, allowing for a capitation of KES 10,000 per trainee per year—lower than the originally intended KES 15,000. This reduction poses financial challenges, particularly since VTC trainees do not receive support from government and non-government programs such as the Higher Education Loans Board (HELB) or bursaries from CDF and NGAAF.

Capitation remains a critical source of funding for VTCs, preventing their collapse and enabling vulnerable youth to acquire marketable skills. The funds directly benefit all full-time and part-time trainees enrolled in programs recognized by the Kenya National Qualifications Authority (KNQA), including the Government Trade Test (III, II, I), CBET programs by CDACC, NVCET, KNEC, and City and Guilds. Each VTC receives funds based on enrolment, which are disbursed directly into designated capitation accounts.

Utilization of Capitation Funds

The allocation is strictly utilized in compliance with the Public Finance Management Act, 2012, the Public Procurement and Asset Disposal Act, 2015, and Article 227 of the Constitution of Kenya, 2010. The funds are earmarked for the following expenditure items:

- Repairs, Maintenance, and Improvement of Tools and Equipment – Covers repairs, maintenance, and replacement of training tools and equipment.
- Tools, Equipment, and Instructional/Examination Materials – Supports the purchase of training materials and examination resources.
- Textbooks, Exercise Books, and Stationery – Provides essential learning materials for trainees.
- Utilities (Electricity, Water, and Bank Charges) – Funds utility expenses incurred by VTCs.

- National Examination Fees – Covers the registration costs for national examinations accredited by KNQA.
- Skills Competitions and Exhibitions – Facilitates annual vocational skills exhibitions at county and national levels.
- Co-curricular Activities– Supports games, drama, and music competitions.
- Operational and Administrative Costs– Covers local travel expenses for managers and instructors on official duties, payment of salaries and wages for contracted VTC staff

Additional Considerations

The ongoing employment freeze by the County Public Service Board (CPSB), due to a court case, has exacerbated an acute staffing shortage in VTCs. Consequently, VTCs have had to hire instructors under Board of Governors (BOG) terms, placing additional financial strain on these institutions. Given the economic challenges affecting fee collection, capitation remains a vital financial support mechanism, ensuring VTCs can continue to operate and fulfil their mandate of equipping youth with employable technical skills.

In conclusion, the proposed allocation is essential to sustaining vocational training in the county, addressing the funding gap caused by increased enrolment, and ensuring equitable access to quality education for all trainees.

8.8 County Assembly

BOMET COUNTY ASSEMBLY

COUNTY ASSEMBLY PRIORITIES FOR FY 2025/2026

FEBRUARY 2025

COUNTY ASSEMBLY

Vision

A supreme, independent and effective legislature that promotes good governance, democracy and the rule of law.

Mission

To exercise sovereignty on behalf of the people of Bomet County through progressive legislation, fair representation and effective scrutiny in order to advance their livelihoods.

COUNTY ASSEMBLY PRIORITIES AND POLICY GOALS FOR FY2025/2026

The County Assembly Fiscal Strategy Paper 2025 lays down the foundation for the preparation of the Medium Term Expenditure Framework (MTEF) in accordance with Section 117 of the Public Finance Management Act 2012. It sets out the County Governments economic policies and key priority programs to be implemented in the Medium-Term Expenditure Framework (MTEF) in line with the County Assembly Strategic Plan 2021-2027.

The County Assembly priorities and goals outlined herein are based on the Strategic Plan and Annual Development Plan.

The expenditure priorities in the ceilings in this Fiscal Strategy Paper have been realigned to the County Assembly strategic goals which had been earmarked in the strategic plan.

The County Assembly has nine (9) strategic goals with specific interventions as highlighted in the table below;

PERSPECTIVE: STAKEHOLDERS' PERSPECTIVE					
STRATEGIC THEME 1: GOOD GOVERNANCE, LEGISLATION AND POLICY					
Strategic Issue 1: Need for enhanced authority and image of the County Assembly to effectively discharge its roles of legislation, oversight and representation					
Strategic Goal 1: To enhance the capacity of the Members to legislate, oversight and represent					
Strategic Objective 1: To enhance the knowledge of the Members and expertise of the staff for effective legislation, oversight and representation					
Key Result Area	Strategy	Core Activity	Time Frame	KPI	Actor
Good Governance and Image and Authority of Assembly	Ensure Members are adequately trained and capacity developed to properly legislate, represent and oversight of County Executive	Conduct workshops and study tours for benchmarking	Continuous	No. of MCAs trained	CASB
	Ensure staff are adequately trained and capacity developed	Develop a training plan and facilitate the staff trainings	Annually	No. of staff trained	HR

PERSPECTIVE: STAKEHOLDERS’ PERSPECTIVE					
STRATEGIC THEME 1: GOOD GOVERNANCE, LEGISLATION AND POLICY					
Strategic Issue 1: Need for enhanced authority and image of the County Assembly to effectively discharge its roles of legislation, oversight and representation					
Strategic Goal 1: To enhance the capacity of the Members to legislate, oversight and represent					
Strategic Objective 1: To enhance the knowledge of the Members and expertise of the staff for effective legislation, oversight and representation					
Key Result Area	Strategy	Core Activity	Time Frame	KPI	Actor
	Improve the process of scrutiny and making of laws	Review of the Assembly Standing Orders	Continuous	No. of times Standing Orders are reviewed	Clerk
		Review/ Update of Speaker’s rules	Continuous	Rules reviewed/updated	Clerk
		Develop and update Committee operations and procedures manuals	Continuous	Updated Manual	Dir. Coms.
	Legislation of quality County Laws.	Increase public participations and stakeholder engagements	Continuous	No. of public participations and stakeholder engagements held.	Liaison Committee

PERSPECTIVE: STAKEHOLDERS' PERSPECTIVE					
STRATEGIC THEME 1: GOOD GOVERNANCE, LEGISLATION AND POLICY					
Strategic Issue 1: Need for enhanced authority and image of the County Assembly to effectively discharge its roles of legislation, oversight and representation					
Strategic Goal 1: To enhance the capacity of the Members to legislate, oversight and represent					
Strategic Objective 1: To enhance the knowledge of the Members and expertise of the staff for effective legislation, oversight and representation					
Key Result Area	Strategy	Core Activity	Time Frame	KPI	Actor
	Adequate resource allocation for county development	Identify priority development programs and allocate sufficient resources	Continuous	% of development vote of the County Budget	Budget Committee
		Strengthen the budget office	Continuous	Quality of budget reports	CASB
	Timely access to the Hansard reports	Avail completed Hansard reports and upload to the Assembly's website	48 hours after Sitting	No. of completed Hansard reports	Dir. LS

Strategic Goal 2: To strengthen the capacity of the Members on the oversight role over the public financial management					
Strategic Objective 2: To build an oversight process that ensures effective scrutiny and oversight of the County Budget and its appropriations					
Key Result Area	Strategy	Core Activity	Time Frame	KPI	Actor
Resource mobilization and use	Capacity building	Train and facilitate Members & staff to effectively oversee public financial management	Continuous	No. of Members and staff trained	CASB
	Facilitate access to professional expertise on public finance	Train Members and staff on effective negotiation skills	Continuous	No. of Members and staff trained	CASB

Strategic Goal 3: To strengthen the Assembly's Research Services					
Strategic Objective 3: To establish a fully equipped research centre					
Key Result Area	Strategy	Core Activity	Time Frame	KPI	Actor
Good Governance	Strengthen the capacity of Research Services	Equip the research centre	Continuous	Well-equipped research centre	CASB
		Mainstream outputs from research as a basis for decision-making	Continuous	No. of research publications	Dir. LS

Strategic Goal 3: To strengthen the Assembly's Research Services					
Strategic Objective 3: To establish a fully equipped research centre					
Key Result Area	Strategy	Core Activity	Time Frame	KPI	Actor
		Sensitize Members on the range of services and expertise at their disposal	Continuous	No. of Members trained	Dir. LS
		Develop and update operational guidelines for researchers	Continuous	Operational guidelines	Dir. LS
		Enhance capacity for anticipatory research work and publishing of research outputs	Continuous	No. of publications	Dir. LS
	Linkages with national, regional and international research institutions.	Identify and register with relevant research institutions	Continuous	No. of affiliating research institutions	Dir. LS
		Organize and/or participate in research seminars and workshop	Continuous	No. of Members and staff participating	Dir. LS
	Establish a library	Identify appropriate library space	2025	Library office	Deputy Clerk
		Digitize the library	Continuous	No. of records digitalized	Dir. Corp.

Strategic Goal 3: To strengthen the Assembly's Research Services					
Strategic Objective 3: To establish a fully equipped research centre					
Key Result Area	Strategy	Core Activity	Time Frame	KPI	Actor
		Operationalize County Assembly Library	2025	Operational Library	Dir. LS
		Collection of research papers, books, Acts of Parliament, films, videos and other non - book materials	Continuous	No. of library collections	Dir. LS
	Knowledge management framework	Develop and implement a knowledge management framework.	2025	Knowledge management framework approved	CASB

STRATEGIC THEME 2: EFFECTIVE OVERSIGHT AND REPRESENTATION					
Strategic Issue 2: Assembly to be recognised as a key player in County Governance and to establish framework for Stakeholders' participation					
Strategic Goal 4: To improve the System of Citizen Participation in decision making					
Strategic Objective 4: To strengthen County Assembly's representative capacity through external linkages and partnership with various stakeholders to foster sustainable development					
Key Result Area	Strategy	Core Activity	Time Frame	KPI	Actor
Public Participation and Civic Education	Framework for citizen engagement.	Develop and operationalize framework for citizen engagement.	2025	Approved citizen engagement framework	CASB
	Strengthen the capacity of the Outreach and Citizen Engagement office	Increase staff levels in the Outreach and Citizen Engagement office	2025	No. of employees in that office	CASB
		Capacity build staff in the office	Continuous	No. of staff trained	Dir. Corp.
		Strengthen capacity of staff in ward offices	Continuous	No. of ward offices operationalized No. of ward office staff trained	CASB

STRATEGIC THEME 2: EFFECTIVE OVERSIGHT AND REPRESENTATION					
Strategic Issue 2: Assembly to be recognised as a key player in County Governance and to establish framework for Stakeholders' participation					
Strategic Goal 4: To improve the System of Citizen Participation in decision making					
Strategic Objective 4: To strengthen County Assembly's representative capacity through external linkages and partnership with various stakeholders to foster sustainable development					
Key Result Area	Strategy	Core Activity	Time Frame	KPI	Actor
	Citizen engagement	Develop and implement outreach programmes	Continuous	No. of programs implemented	Dir. Corp.
	ICT services for citizen engagement	Conduct ICT training for MCAs and staff	Continuous	No. of trainings	Dir. Corp.
		Develop and use an online portal for citizen engagement.	2025	Online portal developed No. of active users	Dir. Corp.
	Media and communication	Establish Assembly Broadcasting Unit and Media Centre	2025	Established Media Centre and Broadcast Unit	CASB
		Amend the Bomet County	2025	Amended Act.	Committee on Administration, Justice,

STRATEGIC THEME 2: EFFECTIVE OVERSIGHT AND REPRESENTATION					
Strategic Issue 2: Assembly to be recognised as a key player in County Governance and to establish framework for Stakeholders' participation					
Strategic Goal 4: To improve the System of Citizen Participation in decision making					
Strategic Objective 4: To strengthen County Assembly's representative capacity through external linkages and partnership with various stakeholders to foster sustainable development					
Key Result Area	Strategy	Core Activity	Time Frame	KPI	Actor
	Protocol and reception in the Assembly	Emblems, Protocol and Salutations Act			Peace and Legal Affairs
		Establish and operationalize a customer care desk	2025	Established operational customer care desk	Deputy Clerk
	Community Social Responsibility (CSR)	Establish and implement CSR policy	2025	CSR policy established No. of Social Responsibility events done	CASB Dir. Corp.
	Provision of facilities for public access and engagement	Publication of newsletters, brochures and other Assembly documents	2025	No. of newsletter, brochures distributed	Dir. Corp.

STRATEGIC THEME 2: EFFECTIVE OVERSIGHT AND REPRESENTATION					
Strategic Issue 2: Assembly to be recognised as a key player in County Governance and to establish framework for Stakeholders' participation					
Strategic Goal 4: To improve the System of Citizen Participation in decision making					
Strategic Objective 4: To strengthen County Assembly's representative capacity through external linkages and partnership with various stakeholders to foster sustainable development					
Key Result Area	Strategy	Core Activity	Time Frame	KPI	Actor
	County Assembly Service Week	Organize and conduct Civic Education during Assembly Service Week	Annually	No. of participants engaged	Dir. Corp.
	Facilitate the Speaker's office to enhance the public image of the Assembly	Partner with debating clubs in secondary schools within the county for Speaker's Trophy	Annually	No. of debating clubs participating	Dir. Corp.

PERSPECTIVE: INTERNAL PROCESSES					
STRATEGIC THEME 3: INFRASTRUCTURE DEVELOPMENT					
Strategic Issue 3: Need for better physical infrastructure and to provide a good working environment					
Strategic Goal 5: To develop and enhance physical infrastructure to provide a good working environment					
Strategic Objective 5: To improve County Assembly internal processes and infrastructure for effective legislation, representation and oversight					
Key Result Area	Strategy	Core Activity	Time Frame	KPI	Actor
Developed infrastructure	Enhance the infrastructural capacity of the Assembly	Develop the County Assembly Master Plan	2025	Master Plan in place	CASB
		Complete and operationalize new Assembly Chambers, offices	2025	Operational chambers and offices	CASB
		Carry out landscaping and other civil works	2025	Landscaped organized environment and civil works	CASB
		Construct ward offices	2027	No. of ward offices completed	CASB
		Construct Speaker's official residence	2025	Completed Speaker's residence	CASB

PERSPECTIVE: INTERNAL PROCESSES					
STRATEGIC THEME 3: INFRASTRUCTURE DEVELOPMENT					
Strategic Issue 3: Need for better physical infrastructure and to provide a good working environment					
Strategic Goal 5: To develop and enhance physical infrastructure to provide a good working environment					
Strategic Objective 5: To improve County Assembly internal processes and infrastructure for effective legislation, representation and oversight					
Key Result Area	Strategy	Core Activity	Time Frame	KPI	Actor
		Construct and equip wellness centre for Members and staff	2025	Operational wellness centre	CASB
		Provide a day care centre (**crèche**) for breastfeeding mothers	2025	Operational day care centre	CASB
		Provide a modern cafeteria for Members and staff	2025	Operational cafeteria	CASB
		Construct and operationalize sports and recreational facilities	2025	No. of operationalized sporting and recreational facilities	CASB

PERSPECTIVE: INTERNAL PROCESSES					
STRATEGIC THEME 3: INFRASTRUCTURE DEVELOPMENT					
Strategic Issue 3: Need for better physical infrastructure and to provide a good working environment					
Strategic Goal 5: To develop and enhance physical infrastructure to provide a good working environment					
Strategic Objective 5: To improve County Assembly internal processes and infrastructure for effective legislation, representation and oversight					
Key Result Area	Strategy	Core Activity	Time Frame	KPI	Actor
	Refurbishment of the Assembly building	Renovate and furnish old buildings for efficient use of available infrastructure.	Continuous	Refurbished and operational offices	Deputy Clerk
	Enhance security within the Assembly precincts	Procure and install security gadgets like walk through scanners, access control devices, CCTV for surveillance, lighting, lightning arresters and power back-up	2025	No. of security gadgets installed	Deputy Clerk
		Complete the construction of perimeter wall	2025	Completed perimeter wall	CASB

PERSPECTIVE: INTERNAL PROCESSES					
STRATEGIC THEME 3: INFRASTRUCTURE DEVELOPMENT					
Strategic Issue 3: Need for better physical infrastructure and to provide a good working environment					
Strategic Goal 5: To develop and enhance physical infrastructure to provide a good working environment					
Strategic Objective 5: To improve County Assembly internal processes and infrastructure for effective legislation, representation and oversight					
Key Result Area	Strategy	Core Activity	Time Frame	KPI	Actor
		and gate houses		and gate houses	
Service Delivery	Service delivery charters	Review and update organizational and departmental Service Delivery Charters	2021	Approved Service Charters	Clerk
		Cascade the Strategic Plan to every department and office holder	2021	Distributed Strategic Plan	Deputy Clerk
	Regular feedback	Undertake customer and employee satisfaction surveys, public participation	Annually	No. of surveys undertaken	Dir. Corp.

PERSPECTIVE: INTERNAL PROCESSES					
STRATEGIC THEME 3: INFRASTRUCTURE DEVELOPMENT					
Strategic Issue 3: Need for better physical infrastructure and to provide a good working environment					
Strategic Goal 5: To develop and enhance physical infrastructure to provide a good working environment					
Strategic Objective 5: To improve County Assembly internal processes and infrastructure for effective legislation, representation and oversight					
Key Result Area	Strategy	Core Activity	Time Frame	KPI	Actor
		surveys, access to information survey and stakeholders' survey			
Enhance Policy and Legal Framework	Policy and legal framework for infrastructural development	Formulate framework for partnerships and collaborations	2025	Approved policy framework	Dir. SCM
		Initiate joint projects	Continuous	Initiated joint projects	CASB
	Internal processes to deliver quality service and bridge identified service gaps	Acquire relevant office equipment and tools to improve work efficiency	Continuous	No. of office equipment and tools acquired	Dir. SCM

PERSPECTIVE: INTERNAL PROCESSES					
STRATEGIC THEME 3: INFRASTRUCTURE DEVELOPMENT					
Strategic Issue 3: Need for better physical infrastructure and to provide a good working environment					
Strategic Goal 5: To develop and enhance physical infrastructure to provide a good working environment					
Strategic Objective 5: To improve County Assembly internal processes and infrastructure for effective legislation, representation and oversight					
Key Result Area	Strategy	Core Activity	Time Frame	KPI	Actor
		Streamline departmental operations and communication as per standard operating procedures	Continuous	No. of departments involved	Clerk

Strategic Goal 6: To harness ICT potential towards an Assembly that is representative, responsive, effective					
Strategic Objective 6: To enhance ICT Services at the Assembly					
Key Result Area	Strategy	Core Activity	Time Frame	KPI	Actor
Developed ICT infrastructure	Strengthen the ICT institutional	Develop and implement ICT governance framework	2025	Approved ICT governance framework	CASB

Strategic Goal 6: To harness ICT potential towards an Assembly that is representative, responsive, effective					
Strategic Objective 6: To enhance ICT Services at the Assembly					
Key Result Area	Strategy	Core Activity	Time Frame	KPI	Actor
	governance framework	Review and update ICT Master Plan and policies	2025	Reviewed and updated ICT Master Plan and policies	CASB
	Strengthen the ICT infrastructure	Redesign County Assembly website to be more interactive	2025	No. of visits to the website	Dir. Corp.
		Harness social media platforms for citizen engagement	Continuous	No. of social media platforms	Dir. Corp.
		Create awareness on the existence of social media platforms and other online portals	Continuous	No. of active users	Dir. Corp.
		Develop a training plan and facilitate staff trainings	Annually	No. of staff trained	Dir. Corp.
	Access to adequate information,	Conduct trainings for MCAs and staff on use of ICT to access information and	Continuous	No. of participants trained	Clerk

Strategic Goal 6: To harness ICT potential towards an Assembly that is representative, responsive, effective					
Strategic Objective 6: To enhance ICT Services at the Assembly					
Key Result Area	Strategy	Core Activity	Time Frame	KPI	Actor
	and knowledge resources	knowledge resources			
		Procure and install Records Management System and e-Assembly System to ensure paperless conduct of business in the Assembly	2025	Records Management System and e-Assembly System in place	Clerk
	Hansard Production	Procure and install digital recording & transcription system (Hansard Equipment)	2025	Digital Recording and Transcription system installed.	Dir. LS

PERSPECTIVE: INSTITUTIONAL CAPACITY AND CORPORATE GOVERNANCE					
STRATEGIC THEME 4: OPERATIONAL EXCELLENCE					
Strategic Issue 4: Institutional capacity to facilitate provision of quality and efficient services to the stakeholders and to live up to the high expectation on the Assembly					
Strategic Goal 7: To build adequate institutional capacity to provide quality, efficient and effective services to the stakeholders and to live up to the high expectation on the Assembly					
Strategic Objective 7: To improve service delivery in the County by the Assembly enacting progressive laws and policies for effective exercise of oversight role					
Key Result Area	Strategy	Core Activity	Time Frame	KPI	Actor
Competent human resource	3. Ensure staff are adequately trained and capacity developed	Conduct training needs assessment	Annually	TNA Report	HR
		Develop and implement departmental training plans Programmes	Annually	No. of staff trained	HR
	Establish optimal staffing levels	Undertake work load analysis and determine optimal staffing levels	Annually	Work load analysis report Optimal staffing levels	HR
	Performance management framework	Train staff on performance management framework (Including, Balanced Scorecard, Rapid	Annually	No. of Staff Trained	Clerk

PERSPECTIVE: INSTITUTIONAL CAPACITY AND CORPORATE GOVERNANCE					
STRATEGIC THEME 4: OPERATIONAL EXCELLENCE					
Strategic Issue 4: Institutional capacity to facilitate provision of quality and efficient services to the stakeholders and to live up to the high expectation on the Assembly					
Strategic Goal 7: To build adequate institutional capacity to provide quality, efficient and effective services to the stakeholders and to live up to the high expectation on the Assembly					
Strategic Objective 7: To improve service delivery in the County by the Assembly enacting progressive laws and policies for effective exercise of oversight role					
Key Result Area	Strategy	Core Activity	Time Frame	KPI	Actor
		Results Initiatives, training co-ordination, appraisal, target setting and contracting)			
		Align strategic efforts through measurement and reward	2025	No. of employees with goals mapped to strategy	CASB
		Cascade performance Management principles to all cadre of staff	2025	No. of staff knowledgeable on performance management	Clerk
		Institutionalize performance management Framework	Annually	Institutionalized performance management framework	Clerk

PERSPECTIVE: INSTITUTIONAL CAPACITY AND CORPORATE GOVERNANCE					
STRATEGIC THEME 4: OPERATIONAL EXCELLENCE					
Strategic Issue 4: Institutional capacity to facilitate provision of quality and efficient services to the stakeholders and to live up to the high expectation on the Assembly					
Strategic Goal 7: To build adequate institutional capacity to provide quality, efficient and effective services to the stakeholders and to live up to the high expectation on the Assembly					
Strategic Objective 7: To improve service delivery in the County by the Assembly enacting progressive laws and policies for effective exercise of oversight role					
Key Result Area	Strategy	Core Activity	Time Frame	KPI	Actor
		Develop annual work plans	Annually	Annual work plans	HR
	Monitoring and evaluation framework	Establish a monitoring and evaluation unit	2025	M&E unit established	Clerk
		Strengthen internal control systems	continuous	Internal control system in place	Dir. Audit
		Build the capacity of the monitoring and evaluation unit	Continuous	No. of staff trained	HR
	37. Enterprise Risk Management	Develop and Implement Risk Management Framework	2025	Risk Management Framework	Audit Committee
		Identification of Departmental Risk Champions	2025	No. of Risk Champions Identified	Dir. Audit

PERSPECTIVE: INSTITUTIONAL CAPACITY AND CORPORATE GOVERNANCE					
STRATEGIC THEME 4: OPERATIONAL EXCELLENCE					
Strategic Issue 4: Institutional capacity to facilitate provision of quality and efficient services to the stakeholders and to live up to the high expectation on the Assembly					
Strategic Goal 7: To build adequate institutional capacity to provide quality, efficient and effective services to the stakeholders and to live up to the high expectation on the Assembly					
Strategic Objective 7: To improve service delivery in the County by the Assembly enacting progressive laws and policies for effective exercise of oversight role					
Key Result Area	Strategy	Core Activity	Time Frame	KPI	Actor
		Develop and Implement Business Continuity Framework	2025	Framework in Approved	CASB
		Develop and Implement Disaster Recovery Plan	2025	Disaster Recovery Plan in place	Audit
		Capacity Building on Risk Management	Continuous	No. of Participants Trained	CASB

Strategic Goal 8: To enhance staff performance					
Strategic Objective 8: To improve the human resource capacity for enhanced service delivery					
Key Result Area	Strategy	Core Activity	Time Frame	KPI	Actor
Performance Management Framework	Organisational structure	Review and update the organizational structure and organogram	2025	Reviewed and updated organizational structure and organogram	CASB
		Fully operationalize all departments and sections	Continuous	No. of operational departments and sections	Clerk
	Management Committee	Develop and review organizational work plans and policies for approval by CASB	Continuous	No. of work plans and policies developed/ reviewed	Clerk
		Review of Management Service Charter	Annually	Reviewed Service Charter	Clerk
		Capacity building for the Management Committee	Annually	No. of trainings	HR
	Functional relationships within and	Analyse work flow and inter-departmental relationships	Continuous	No. of workflow analysis report	HR

Strategic Goal 8: To enhance staff performance					
Strategic Objective 8: To improve the human resource capacity for enhanced service delivery					
Key Result Area	Strategy	Core Activity	Time Frame	KPI	Actor
	across departments				
	Performance contracting and management	Develop performance management framework	2025	Approved performance management framework	CASB
		Operationalize performance contracting	2025	No. of staff signing performance contracts	Clerk
	HR Policies and Procedures	Review and update HR policies and procedures	2025	Reviewed and updated HR policies and procedures	CASB
	Work – life balance	Conduct sporting activities within and outside the Assembly	Continuous	No. of active participants	Dir. Corp.

PERSPECTIVE: FINANCIAL SUSTAINABILITY					
STRATEGIC THEME 5: RESOURCE MOBILIZATION AND USE					
Strategic Issue 5: Need to enhance resource base and improve resource management					
Strategic Goal 9: To enhance resource mobilization, utilization and absorption for institutional financial sustainability					
Strategic Objective 9: To ensure adequate financial resources are available to meet the capital and operational expenditure of the Assembly					
Key Result Area	Strategy	Core Activity	Time Frame	KPI	Actor
Sufficient budgetary allocation	Resource mobilization (internal and external)	Collaborate with development partners	Continuous	No. of development projects	CASB
		Identifying and exploiting new revenue source	Annually	No. of donors engaged	CASB
	Public and Private Partnerships	Developing PPP framework	Continuous	No. of PPPs involved	CASB
Financial management	Prudent financial and asset management	Enhancing financial controls	Continuous	% wastage avoided	Dir. FS
		Upgrade Fixed Asset Management system	2025	No. of assets registered	Dir. SCM
		Undertaking comprehensive program based budgeting (PBB)	Annually	Absorption rate (%)	Dir. FS

PERSPECTIVE: FINANCIAL SUSTAINABILITY					
STRATEGIC THEME 5: RESOURCE MOBILIZATION AND USE					
Strategic Issue 5: Need to enhance resource base and improve resource management					
Strategic Goal 9: To enhance resource mobilization, utilization and absorption for institutional financial sustainability					
Strategic Objective 9: To ensure adequate financial resources are available to meet the capital and operational expenditure of the Assembly					
Key Result Area	Strategy	Core Activity	Time Frame	KPI	Actor
		Prioritizing projects	Annually	Approved annual plans	CASB
		Strengthening internal audit office	Continuous	Reduced No. of audit queries	Clerk
		Implement annual procurement plan	Annually	% of goods and services procured	Dir. SCM
	Financial management and reporting	Generate financial reports	Continuous	No. of reports generated	Dir. FS
		Capacity build on financial management and reporting	Continuous	No. of staff trained	HR

MEDIUM TERM EXPENDITURE FRAMEWORK

Overview

The Medium-Term Expenditure Framework is based on the outlook of the Assembly in the next three years with regard to implementation of the strategic plan 2021-2027.

BOMET COUNTY MEDIUM TERM EXPENDITURE FRAMEWORK				
Codes	ITEM DESCRIPTION	Proposed Budget Estimates FY 2025-2026	Projected Budget Estimates FY 2026-2027	Projected Budget Estimates FY 2027-2028
2110100	Compensation to Employees			
2110116	Basic Salaries-County Assembly Service & Members of County Assembly	168,082,404.00	184,890,644.40	203,379,708.84
2110201	Contractual Employees	8,649,100.00	9,514,010.00	10,465,411.00
2110202	Casual labour and others-(Ward Staff)	41,496,000.00	45,645,600.00	50,210,160.00
	Sub totals	218,227,504.00	240,050,254.40	264,055,279.84
2110301	House Allowance-County Assembly Service	36,748,800.00	40,423,680.00	44,466,048.00

2210320	Leave Allowance-County Assembly Service	600,000.00	660,000.00	726,000.00
	Transport Maintenance Allowance	13,756,152.00	15,131,767.20	16,644,943.92
2110314	Transport Allowance	23,870,796.00	26,257,875.60	28,883,663.16
2110312	Responsibility Allowance	11,220,000.00	12,342,000.00	13,576,200.00
2210328	County Assembly Attendance Allowance	41,995,200.00	46,194,720.00	50,814,192.00
2210809	Board Allowances-CASB & Sub Committees	9,528,000.00	10,480,800.00	11,528,880.00
2110318	Non-practicing Allowances	5,760,000.00	6,336,000.00	6,969,600.00
	Sub totals	143,478,948.00	157,826,842.80	173,609,527.08
2120100	Employer Contribution FBT- H Levy	8,640,000.00	9,504,000.00	10,454,400.00
2120101	Employer Contribution to N.S.S.F	1,336,800.00	1,470,480.00	1,617,528.00
2710103	Gratuity-Members of County Assembly	15,712,256.00	17,283,481.60	19,011,829.76
2710107	Employer contribution to NITA	91,200.00	100,320.00	110,352.00
2110405	Telephone Allowance	6,000,000.00	6,600,000.00	7,260,000.00

2710107	Monthly Pension-County Assembly Service	15,844,080.00	17,428,488.00	19,171,336.80
	Sub totals	47,624,336.00	52,386,769.60	57,625,446.56
Total personnel emolument		409,330,788.00	450,263,866.80	495,290,253.48
2210400	Use of Goods and Services			
2210101	Electricity	2,000,000.00	2,200,000.00	2,420,000.00
2210102	Water and Sewerage Charges	2,091,560.00	2,300,716.00	2,530,787.60
	Sub totals	4,091,560.00	4,500,716.00	4,950,787.60
2210200	COMMUNICATION SUPPLIES			
2210201	Telephone, Facsimile and Telex	600,000.00	660,000.00	726,000.00
2210202	Internet Connection	3,000,000.00	3,300,000.00	3,630,000.00
2210203	Courier and Postal Service	120,000.00	132,000.00	145,200.00
2210205	Satellite Access Services (TV Subscriptions)	-	-	-
	Sub totals	3,720,000.00	4,092,000.00	4,501,200.00
2210300	DOMESTIC TRAVEL AND SUBSISTANCE AND OTHER TRANSPORT COST.			

2210301	Travel Cost (Airlines ,bus ,railway, mileage allowances)	10,181,580.00	11,199,738.00	12,319,711.80
2210302	Accommodation - Domestic Travel	109,042,900.00	119,947,190.00	131,941,909.00
2210302	Accommodation -CASB	13,000,000.00	14,300,000.00	15,730,000.00
2210304	Sundry Items (eg Airport Tax, taxis etc)	1,344,000.00	1,478,400.00	1,626,240.00
2210310	Field operation Allowance (Eg Site Visit)	1,400,000.00	1,540,000.00	1,694,000.00
	Sub totals	134,968,480.00	148,465,328.00	163,311,860.80
2210400	FOREIGN TRAVEL AND SUBSISTANCE AND OTHER			
2210401	Travel costs (Airlines, bus ,railways)	8,400,000.00	9,240,000.00	10,164,000.00
2210402	Foreign Accommodation	-	-	-
2210402	Foreign Accommodation	25,488,917.00	28,037,808.70	30,841,589.57
	Sub totals	33,888,917.00	37,277,808.70	41,005,589.57
2210500	PRINTING, ADVERTISING AND INFORMATION SUPPLIES			
2210502	Publishing and Printing Services	2,000,000.00	2,200,000.00	2,420,000.00
2210503	Subscription to News Papers, magazines and periodicals	500,000	-	-

2210504	Advertising, Awareness and Publicity Campaigns	3,500,000.	4,400,000.00	4,840,000.00
2210599	Printing ,advertising-others	1,000,000.00	1,100,000.00	1,210,000.00
	Sub totals	7,000,000.00	7,700,000.00	8,470,000.00
2210600	RENTALS OF PRODUCED ASSETS			
2210602	Payments of rents and rates-Residential	1,500,000.00	1,650,000.00	1,815,000.00
	Sub totals	1,500,000.00	1,650,000.00	1,815,000.00
2210700	TRAINING EXPENSES			
2210702	Remuneration of Instructors and contract based training services	2,000,000.00	2,200,000.00	2,420,000.00
2210703	Production and Printing of training materials	600,000.00	660,000.00	726,000.00
2210704	Hire of training facilities and equipment	19,546,000.00	21,500,600.00	23,650,660.00
2210705	Field training attachment	2,400,000.00	2,640,000.00	2,904,000.00
2210708	Trainer Allowance	1,000,000.00	1,100,000.00	1,210,000.00
2210710	Accommodation	15,000,000.00	16,500,000.00	18,150,000.00
2210711	Tuition fees	5,000,000.00	5,500,000.00	6,050,000.00
2210712	Internship Allowance/ Trainee Allowance	1,296,000.00	1,425,600.00	1,568,160.00

	Sub totals	46,842,000.00	51,526,200.00	56,678,820.00
2210800	HOSPITALITY SUPPLIES AND SERVICES			
2210801	Catering Services (Reception) ,Accommodation ,gifts, food and drinks	6,503,600.00	7,153,960.00	7,869,356.00
2210805	National Celebrations	200,000.00	220,000.00	242,000.00
2210899	Hospitality Supplies - Others (Official Entertainment)	1,000,000.00	1,100,000.00	1,210,000.00
	Sub totals	7,703,600.00	8,473,960.00	9,321,356.00
2210900	INSURANCE COSTS			
2210901	Group personal Insurance	-	-	-
2210903	Plant and Equipment and machinery insurance	1,000,000.00	1,100,000.00	1,210,000.00
2210904	Motor vehicle Insurance	2,000,000.00	2,200,000.00	2,420,000.00
2210910	Medical Insurance and GPA	20,000,000.00	22,000,000.00	24,200,000.00
2210999	Insurance Costs-others	1,000,000.00	1,100,000.00	1,210,000.00
	Sub totals	24,000,000.00	26,400,000.00	29,040,000.00
2211000	SPECIALIZED MATERIALS AND SUPPLIES			

2211011	Purchase /production of photographic and Audio visual materials	750,000.00	825,000.00	907,500.00
2211009	Education and Library Supplies	500,000.00	550,000.00	605,000.00
2211016	Purchase of Uniform Clothing	2,000,000.00	2,200,000.00	2,420,000.00
2211023	Supplies of Production	-	-	-
	Sub totals	3,250,000.00	3,575,000.00	3,932,500.00
2211100	OFFICE AND GENERAL SUPPLIES AND SERVICES.			
2211101	General Office Supplies (papers, pencils, forms, small office equipment)	1,414,160.00	1,555,576.00	1,711,133.60
2211102	Supplies and Accessories for Computers and Printers	1,234,805.00	1,358,285.50	1,494,114.05
2211103	Sanitary and Cleaning Material, Supplies and Services	1,500,000.00	1,650,000.00	1,815,000.00
	Sub totals	4,148,965.00	4,563,861.50	5,020,247.65
2210200	FUEL OIL AND LUBRICANT.			
	Refined Fuels and Lubricants for Transport.	6,000,000.00	6,600,000.00	7,260,000.00
	Sub totals	6,000,000.00	6,600,000.00	7,260,000.00

22100300	OTHER OPERATING EXPENSES.			
2211301	Bank Service Commission and Charges	50,000.00	55,000.00	60,500.00
2211305	Contracted Guards and Cleaning Services	3,500,000.00	3,850,000.00	4,235,000.00
2211306	Membership Fee, Dues & Subscription to Professional and Trade Bodies	3,000,000.00	3,300,000.00	3,630,000.00
2211308	Legal Dues/fees, Arbitration and Compensation Payments	2,000,000.00	2,200,000.00	2,420,000.00
2211311	Contracted Technical Services	1,000,000.00	1,100,000.00	1,210,000.00
2211321	Parking Charges	30,000.00	33,000.00	36,300.00
2211323	Laundry Expenses	100,000.00	110,000.00	121,000.00
2211325	Ward Office Expenses	12,312,000.00	13,543,200.00	14,897,520.00
	Asset Inventory	500,000.00	550,000.00	605,000.00
	Annual Report Expense	1,000,000.00	1,100,000.00	1,210,000.00
2211399	Other Operating Expenses-(eg Asset Inventory ,Public	4,000,000.00	4,400,000.00	4,840,000.00

	Participation and FS reporting)			
	Sub totals	27,492,000.00	30,241,200.00	33,265,320.00
2220100	Routine maintaince-vehicles equipment and other Assets			
2220101	Maintenance Expenses - Motor Vehicles	4,275,000.00	4,702,500.00	5,172,750.00
2220201	Maintenance Plant/Machinery and Equipment	340,000.00	374,000.00	411,400.00
2220202	Maintenance of Office Furniture	100,000.00	110,000.00	121,000.00
2220204	Maintenance of Buildings-residential	1,172,500.00	1,289,750.00	1,418,725.00
2220210	Maintenance of Computers, Software and Networks	500,000.00	550,000.00	605,000.00
	Sub totals	6,387,500.00	7,026,250.00	7,728,875.00
3111000	PURCHASE OF OFFICE FURNITURE AND GENERAL EQUIPMENT			
3111001	Purchase of Office furniture and Fittings	100,000.00	110,000.00	121,000.00
3111002	Purchase of computers, Printers and other IT Equipment	4,000,000.00	4,400,000.00	4,840,000.00
3111112	Purchase of software	1,500,000.00	1,650,000.00	1,815,000.00
3110701	Purchase of Motor vehicles			

	Sub totals	5,600,000.00	6,160,000.00	6,776,000.00
	Total use of goods and services	316,593,022.00	348,252,324.20	383,077,556.62
Total Recurrent		725,923,810.00	798,516,191.00	878,367,810.10
Transfer to other Government Entities (Car Loan& Mortgage)		50,000,000.00	55,000,000.00	60,500,000.00
CAPITAL EXPENDITURE				
3110302	Main Chamber entrance canopies	8,000,000.00	8,000,000.00	8,000,000.00
3110200	Construction of MCA's Health Club	23,000,000.00	23,000,000.00	23,000,000.00
3110900	purchase of wellness/gym equipment’s	4,800,000.00	4,800,000.00	4,800,000.00
3110202	fencing of Speaker's residence	3,500,000.00	3,850,000.00	4,235,000.00
3110302	Spatial planning	1,500,000.00	1,650,000.00	1,815,000.00
3110302	consultancy services	1,200,000.00	1,320,000.00	1,452,000.00
3110399	Sheds in the cafeteria and associated works	2,800,000.00	3,080,000.00	3,388,000.00
3110902	Clock tower	1,800,000.00	1,980,000.00	2,178,000.00

3110500	paving the VIP entrance with paving blocks	13,000,000.00	14,300,000.00	15,730,000.00
3111011	solar system installation including solar car sheds	25,000,000.00	27,500,000.00	30,250,000.00
3110302	Repairs and maintenance of non-residential buildings and offices	3,500,000.00	3,850,000.00	4,235,000.00
3110299	New boundary wall-separing County Public Service Board	8,000,000.00	8,800,000.00	9,680,000.00
3110399	Carpeting and interior designing in executive offices and board rooms	25,000,000.00	27,500,000.00	30,250,000.00
3110302	Maintenance of lifts	3,600,000.00	3,960,000.00	4,356,000.00
3111200	Maintenance Hansard equipment	2,400,000.00	2,640,000.00	2,904,000.00
3110299	Creche development	2,000,000.00	2,200,000.00	2,420,000.00
3110599	Drilling and equiping boreholes	5,000,000.00	5,500,000.00	6,050,000.00
3110504	The new main entrance with parking area	27,000,000.00	29,700,000.00	32,670,000.00
3111111	Access control and CCTV	12,000,000.00	13,200,000.00	14,520,000.00
3111003	Air conditioning of Chamber and VIP offices	6,000,000.00	6,600,000.00	7,260,000.00

3111111	Purchase of digital dashboard software for monitoring and evaluation (M&E)	6,500,000.00	7,150,0000.00	7,865,000.00
TOTAL CAPITAL		185,600,000.00	264,930,000.00	217,058,000.00
GRAND TOTAL		961,523,810.00	1,118,446,191.00	1,155,925,810.10

8.9 Memorandum from County Public Service Board

REPUBLIC OF KENYA

BOMET COUNTY ASSEMBLY
REGISTRY OFFICE
12 MAR 2025
P.O. Box 590 - 20400, BOMET

COUNTY GOVERNMENT OF BOMET
PUBLIC SERVICE BOARD

Bomet County Public Service Board
P.O. Box 605 - 20400
BOMET

MEMORANDUM

CPSB/ACCT/060/003/2025 **11th March, 2025**

The Clerk.
County Assembly of Bomet.
P.O Box 590, 20400
BOMET

DCS
11/3/25

RE: REQUEST FOR ADDITIONAL ALLOCATION IN COUNTY FISCAL STRATEGY PAPER FOR FY 2025/26

CC BAC
CNA
12/3/25

The above captioned matter refers

The Board has scheduled to do the following functions:

S/N	Details	Persons	Est Cost
1	Induction of Public Service Board new members and Board Secretary who are joining due to expiry of contract with the old	10	4,000,000
2	Facilitation for Induction of new staff in the County.	200	2,500,000
3	Provision of necessary tools i.e. Laptops and phones for the new Board Members	10	3,500,000
4	Facilitation of visiting of sub-counties to educate and sensitize public service employees of importance of their work	25	3,500,000
5	Facilitation of the Board members and secretariat who will be attending local training and workshops	25	5,500,000
6	The Board members will also be attending foreign workshops and seminars.	8	5,000,000
7	Facilitation of recruitment of more employees in permanent and pensionable terms across all the departments in the County as per their request and staff establishment.	25	6,000,000
8	Facilitation of promotion of employees who have meet the requirement and financial concurrence is available.	25	3,000,000
9	Facilitation for preparation of Strategic Plan and Annual report to be presented at County assembly as per constitution.	25	5,000,000

10	Office desks and office operations costs of new staff and members		2,800,000
11	Office vehicle suggesting a Fortuner to enable the Board visit wards and Sub county		8,000,000
	Total Cost (Kes)		**48,800,000**

In view of this, I wish to request for additional funds to enable the Board to meet the set objectives and goals.

Submitted to you for your information, consideration and action.

Yours Faithfully

CS Emmy Chesang
Ag. CEO/Board Secretary
Public Service Board

PUBLIC SERVICE BOARD
BOMET COUNTY
MAR 2025
FORWARDED
605 - 20400, BOMET.