REPUBLIC OF KENYA

COUNTY GOVERNMENT OF BOMET

COUNTY FISCAL STRATEGY PAPER 2021

FEBRUARY 2021

Foreword

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

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

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

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

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

HON. ANDREW SIGEI
COUNTY EXECUTIVE MEMBER, FINANCE & ECONOMIC PLANNING

Acknowledgement

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

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

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

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

Milcah C. Ronoh
CHIEF OFFICER, ECONOMIC PLANNING

Abbreviation and Acronyms

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

Contents

Contents

Foreword 2
Acknowledgement...3
Abbreviation and Acronyms...4
Executive Summary...7
1.1 OUTLINE OF THE CFSP 11
1.2.0 Recent Economic & Fiscal Developments 11
1.2.1 Forward Economic and policy Outlook...11
1.2.2 Strategic Priorities and Interventions 11
1.2.3 Fiscal Policy and Budget Framework 11
1.2.4 Medium-Term Expenditure Framework 11
2. RECENT ECONOMIC AND FISCAL DEVELOPMENTS 12
2.1 National Economic and Fiscal Overview 12
2.1.1 National Recent Economic Developments 12
2.1.2 Growth Update 12
2.1.3 Interest Rates 13
2.1.4 Inflation.. 13
2.1.5 The Kenya Shilling Exchange Rate 13
2.2 County Economic and Fiscal Overview 14
2.2.1 County Economic overview.. 14
2.2.2. Recent Fiscal Development.. 14
3. STRATEGIC PRIORITIES AND INTERVENTIONS.................................... 17
3.1 Overview... 17
Priority 1: Improved Agribusiness for all Households................................. 17
Priority 2: Empowerment of Youth, Women and PWDs.............................. 17
Priority 3: ECDE support, Quality Education and development.................... 18
Priority 4: Accessible Universal Healthcare.. 18
Priority 5: Improvement of Land and Urban Planning Services 18
Priority 6: Transport and Infrastructure 19
Priority 7: Promotion of Water for Domestic and Irrigation Services........... 19
Priority 8: Enhanced access to clean energy 20

4. FISCAL POLICY AND BUDGET FRAMEWORK 21
4.1. Overview 21
4.1. **Prudent fiscal policy.. 21**
4.2.1. Adherence to Fiscal Responsibility Principles.................................. 21
Deficit Financing Policy...24
a. FY 2021/22 Budget Framework & Medium Term 24
Revenue projections...25
Expenditure projections...25
5.0. MEDIUM TERM EXPENDITURE FRAMEWORK..................................28
5.2. Resource Envelope..28
5.3. Medium Term Expenditure Sector Ceilings Classified by Department 29
5.6. Sectors Priorities 37
Annex 1: Allocations per Programme 44
Annex 2: Itemized Budget..48
ANNEX III: PUBLIC PARTICIPATION HIGHLIGHTS ....

Executive Summary

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

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

i. A strong revenue effort to ensure that the County budget has no deficit

ii. Consistent Budget expenditures that agree with County and sectorial priorities with increased shift away from recurrent to capital expenditures

iii. Enough fiscal space for infrastructural and social programmes necessary for achieving CIDP goals. The key County priority areas are Water, Roads, Health, Education, Agriculture, Trade and Social services.

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

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

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

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

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

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

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

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

a) The Commission on Revenue Allocation;
b) The public;
c) Any interested persons or groups; and
d) Any other forum that is established by legislation.

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

(7) The County Treasury shall consider any recommendations made by the CA when finalizing the budget proposal for the financial year concerned.

(8) The County Treasury shall publish and publicize the County Fiscal Strategy Paper.

Fiscal Responsibility Principles for the County Government

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

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

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

(a) the county government's recurrent expenditure shall not exceed the county government's total revenue;

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

(c) the county government's expenditure on wages and benefits for its public officers shall not exceed a percentage of the county government's total revenue as prescribed by the County Executive member for finance in regulations and approved by the County Assembly;

(d) over the medium term, the government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure;

(e) the county debt shall be maintained at a sustainable level as approved by county assembly;

(f) the fiscal risks shall be managed prudently; and

(g) a reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained, taking into account any tax reforms that may be made in the future.

(3) For the purposes of subsection (2) (d), short term borrowing shall be restricted to management of cash flows and shall not exceed five percent of the most recent audited county government revenue.

(4) Every county government shall ensure that its level of debt at any particular time does not exceed a percentage of its annual revenue specified in respect of each financial year by a resolution of the county assembly.

(5) The regulations may add to the list of fiscal responsibility principles set out in subsection (2).

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

The County Executive Committee Member with the approval of the County

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

1.1 OUTLINE OF THE CFSP

1.2.0 Recent Economic & Fiscal Developments

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

1.2.1 Forward Economic and policy Outlook

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

1.2.2 Strategic Priorities and Interventions

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

1.2.3 Fiscal Policy and Budget Framework

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

1.2.4 Medium-Term Expenditure Framework

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

2. RECENT ECONOMIC AND FISCAL DEVELOPMENTS

2.1 National Economic and Fiscal Overview

2.1.1 National Recent Economic Developments

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

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

2.1.2 Growth Update

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

2.1.3 Interest Rates

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

2.1.4 Inflation

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

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

2.1.5 The Kenya Shilling Exchange Rate

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

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

2.2 County Economic and Fiscal Overview

2.2.1 County Economic overview

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

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

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

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

2.2.2. Recent Fiscal Development

18. The fiscal year 2019/20 marked the sixth year of Programme Based Budgeting (PBB) for all County Government entities as per section 12 of the second schedule of the PFM Act 2012. During the financial year 2019/20 there was a decrease in local revenue collection as well as the absorption of both development and recurrent expenditure compared to a similar period in FY 2018/19.

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

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

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

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

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

9% respectively. Embomos tea farm accounted for 7%, property rates 2%, Cess collections 2%, markets and slaughter fees 3%, rental income 1%, parking charges 6% and others 2%. The local revenue decreased by 5 per cent from 212 million in FY2018/19 fiscal year to 200.92 million in the period under review.

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

3. STRATEGIC PRIORITIES AND INTERVENTIONS

3.1 Overview

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

Priority 1: Improved Agribusiness for all Households

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

Priority 2: Empowerment of Youth, Women and PWDs

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

Priority 3: ECDE support, Quality Education and development

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

Priority 4: Accessible Universal Healthcare

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

Priority 5: Improvement of Land and Urban Planning Services

29. For efficient, effective and sustainable land and urban planning services, the County Government will; Empower and restructure Bomet Municipality and Sotik

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

Priority 6: Transport and Infrastructure

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

Priority 7: Promotion of Water for Domestic and Irrigation Services

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

Priority 8: Enhanced access to clean energy

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

4. FISCAL POLICY AND BUDGET FRAMEWORK

4.1. Overview

33. Fiscal discipline is a key value in public finance management at national and sub national levels. It is defined as the capacity of a government to maintain smooth financial operation and long-term fiscal health. Strong fiscal discipline builds up financial management capacity which contributes to sound governance at the county levels. Given limited resources, expenditure claims would result in chronically high deficits and increasing debt and tax burdens if governments at both the national and county levels are not fiscally restrained. Fiscal discipline pertains to all key measures of fiscal performance: the total revenue, the financial balance, and the public debt.

34. Over the medium-term, a minimum of 30% of the County budget shall be allocated to development expenditure. The County is committed to standardize the recurrent expenditure and devote more resources to development. Nevertheless, as a prudent fiscal policy over the medium term, the County's borrowings shall be used only for the purpose of financing development and not for recurrent expenditure**.**

35. The County also considers the fiscal risks arising from contingent liabilities, liquidity risk arising from failure to actualize local revenue targets, high County Public wage bill of the total budget and potential changes to national transfers and allocations. Further, the most financial reports have informed the figures in this chapter in terms of analysis of past, current and future values in the context of Revenues and Expenditures.

36. Finally, explicit time-based quantitative fiscal goals and targets together with qualitative objectives for at least the budget year and the following two financial years. Largely, estimates of the fiscal impact of all proposed changes in revenue and expenditure have been prepared. The dimension has reviewed impact on development, investment, employment and economic growth.

4.1. Prudent fiscal policy

4.2.1. Adherence to Fiscal Responsibility Principles

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

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

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

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

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

(iii) Over the medium term, the County Government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure.

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

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

The County's borrowing level is guided by PFM Act section 107 (2) (e) and section 107 (4). Section 107 (2) (e) states that the county debt shall be maintained at a sustainable level as approved by the CA. Section 107 (4) further states that every county government shall ensure that its level of debt at any particular time does not exceed a percentage of its annual revenue specified in respect of each FY by resolution of the CA. In its commitment towards reducing pending bills, the County has constituted, and gazette a Pending Bills Committee as directed by Controller of Budget which will continuously analyze pending bills and provide report on the same regularly. This measure in addition to prudent financial management and improved credibility of the budget associated with realistic revenue estimates is expected to ensure that the County continues to maintain a balanced budget ensuring realistic revenue estimates which equals total expenditure with the aim of limiting the level of pending bills. In addition, the focus will be on ensuring the reduction of current debt through servicing of pending bills. Over the medium term the County Government of Bomet will continue to maintain a balanced budget where total revenue equals total expenditure i.e. preparation of FY 2021/22 budget does not envisage borrowing to finance the budget.

(v) *Fiscal risks shall be managed prudently.*

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

Fiscal Reforms

i. The County Government will continue pursuing its policy objectives within the financial context established by fiscal responsibility principles. The progress made in the context of strategic priorities will continue to be regularly reviewed to establish the parameters for the Budget, with a continued focus on the level of expenditure on County development and the reduction of debt levels. The FY 2021/22 budget will operate under tight fiscal conditions, with any new policies offset by savings in other areas. The fiscal policy will be geared towards:

ii. Enhancing revenue administration and efficiency in collection, by formulating revenue administration regulations and reviewing fees, levies and charges legislations in order to simplify and modernize them. This is expected to increase revenue collection in the medium term from Ksh.201 million in FY 2019/20 to a projection of Ksh.275.9 million in FY 2020/21.

iii. Expenditure efficiency and effective implementation of budget programs through enforcement of cost benchmarks for all projects and consumables. Project planning and management as well as engagement on PPP (Public Private Partnership will be strengthened).

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

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

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

Deficit Financing Policy

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

a. FY 2021/22 Budget Framework & Medium Term

40. The FY 2021/22 budget framework is set against the background of ADP and the MTEF. Allocations from the National Government to the County Government are projected to be on the increase. The 2021/2022-2023/2024 medium-term expenditure framework will continue to be premised on fiscal consolidation strategy which aims at directing resources to the most productive areas and growth enhancing sectors. This is in line with programmes outlined in the CIDP 2018-2022 and County efforts in complementing the MTP III and the Big Four Agenda by the National Government. Efforts will also be intensified to increase own source revenue for sustainability of our development programs. The county will in the meanwhile continue to engage with development partners through its external mobilization unit to raise additional funding to compliment her effort in meeting additional financial requirement for development programmes. The County Government will continue to rationalize expenditures by cutting those that are non- priority through its fiscal rationalization and consolidation strategy. These may include slowing down or reprioritizing operational expenditures in order for the Government to live within its means.

Revenue projections

41. The FY 2021/22 budget targets revenue inflow is projected at Kshs.7.7 Billion which will be inclusive of projected Kshs.250 million own revenues and Kshs.806 million Appropriation-in-Aid (Conditional Grants included). The performance of own revenue will be underpinned by Automation of revenue and restructuring.

Expenditure projections

42. In pursuing a balanced budget, the County government has projected that overall expenditure will equal to the forecasted County receipts for FY2021/2022.Total expenditure for the FY 2021/22 is projected at Ksh.7.7 billion from the estimated Ksh.7.3 billion in the FY 2020/21 budget. Recurrent expenditures are expected to amount to Ksh.5.4 billion in the FY 2021/22 as compared to Ksh.4.8billion in the FY 2020/21 budget. The wage bill for the County Government (inclusive of Government entities) is projected at Ksh.2.9 billion.Expenditure ceilings on goods and services for sectors/ministries amount to Ksh.2.2 billion in the FY 2021/22.

43. The County allocation for development expenditure will stand at 30% in the financial year 2021/2022. The ceiling for development expenditures amounts to Ksh.2.3 billion in the FY 2021/22.Most of the outlays are expected to support Water, Roads, Health, Education, Agriculture, Trade and Youth, Sports and Social services.

Deficit Financing

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

Criteria for Resource Allocation

45. The Budget Policy Statement detailing equitable share of Kshs 6.941 billion, Conditional grants of Kshs 153 million and loans and grants of Kshs 653 million from various donors. This is in addition to, own source revenue projected at Kshs 250 million. The total resource available with respect to the above source amounts to Kshs 7.7 billion. In the recurrent expenditure category, non-discretionary expenditures take first charge. These include payment of salaries and wages, pending bills and allocation to recurrent expenditure of the Executive and County Assembly as provided through CRA advisory. The baseline estimates for development follows fiscal responsibility of allocating at least 30% to total resources and Regulation 32(1) of the PFM Regulations 2015. In addition, development expenditures have been shared out based on the flagship projects in 2018-2022 CIDP, and projects complimenting the Big Four Agenda.

The following criteria was used in apportioning capital budget:

• Emphasis will be given to completion of ongoing capital projects infrastructure projects currently being undertaken.

• Department/sector strategic needs that contribute greatly in addressing county's socio-economic needs and those complementing the Big Four Agenda.

46. In this document, the ceilings on employee costs including estimates of pension and Gratuity among others are provided separately alongside the recurrent estimates and development estimates. The ceilings are further provided based on programmes adopted by the County for purposes of entrenching programme-based budgeting. The 2020 CBROP provided the indicative ceilings which have been firmed up in this document.

Public Participation

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

5.0. MEDIUM TERM EXPENDITURE FRAMEWORK

5.1. Overview

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

5.2. Resource Envelope

REVENUE	REVENUE FY2020/2021	PROJECTED REVENUE FY2021/2022
Equitable share +Local Revenue	**5,783,022,277.00**	**6,941,099,118.00**
Equitable share	5,507,100,000.00	6,691,099,118.00
Local Revenue	275,922,277.00	250,000,000.00
Balance B/F	409,110,277.00	-
Conditional Grants from National Government Revenue	**361,373,349.00**	**153,297,872.00**
User fees Forgone	16,713,356.00	
Conditional Grant - Leasing of Medical Equipment	132,021,277.00	153,297,872.00
Road Maintenance Fuel Levy	164,138,822.00	
Conditional Allocation for development of youth Polytechnics	48,499,894.00	
Conditional allocations to County Governments from Loans and Grants from Development Partners	**794,399,373.00**	**653,181,658.00**
World Bank Loan to for transforming health systems for universal care project	186,727,125.00	98,737,242.00
Kenya Urban Support Programme	168,000,000.00	
KDSP (Level 1 Grant)	212,353,974.00	167,353,974.00
Nutrition International	10,000,000.00	
HSSF Danida	15,660,000.00	12,201,750.00
IDA Kenya Climate Smart Programme	182,000,000.00	349,999,960.00
Agriculture Sector Development Support Programme (ASDSP)	19,658,274.00	24,888,732.00
TOTAL REVENUE	**7,347,905,276**	**7,747,578,648**

5.3. Medium Term Expenditure Sector Baseline Ceilings Classified by Department

Department	Equitable Share + OSR	Conditional Grants	Budget Estimates 2021/22
COUNTY EXECUTIVES	185,000,000.00	-	185,000,000.00
PUBLIC SERVICE BOARD	48,534,200.00	-	48,534,200.00
PUBLIC SERVICE	215,000,000.00	-	215,000,000.00
ADMINISTRATION	103,000,000.00	-	103,000,000.00
ICT	43,205,000.00	-	43,205,000.00
FINANCE	310,316,807.00	-	310,316,807.00
ECONOMIC PLANNING	80,680,824.00	167,353,974.00	248,034,798.00
LANDS, HOUSING AND URBAN PLANNING	150,000,000.00	-	150,000,000.00
YOUTH, SPORTS, GENDER AND CULTURE	115,520,370.00	-	115,520,370.00
MEDICAL SERVICES & PUBLIC HEALTH	628,402,440.00	264,236,864.00	892,639,304.00
EDUCATION AND VOCATIONAL TRAINING	345,770,250.00	-	345,770,250.00
WATER SANITATION AND ENVIRONMENT	350,000,000.00	-	350,000,000.00
AGRICULTURE LIVESTOCK AND FISHERIES	100,000,000.00	374,888,692.00	474,888,692.00
COOPERATIVES AND ENTERPRISE DEVELOPMENT	104,000,000.00	-	104,000,000.00
ROADS, PUBLIC WORKS & TRANSPORT	564,923,772.00	-	564,923,772.00
TRADE, ENERGY, TOURISM, INDUSTRY AND INVESTMENT	84,700,000.00	-	84,700,000.00
EXECUTIVE TOTAL	**3,316,553,663.00**	**806,479,530.00**	**4,235,533,193.00**
COUNTY ASSEMBLY	772,787,326.00	-	772,787,326.00
COUNTY TOTAL	**4,089,340,989.00**	**806,479,530.00**	**5,008,320,519.00**

P.E.	**2,739,258,129.00**
TOTAL	**7,747,578,648.00**

5.4 Medium Term Expenditure Sector Baseline Ceilings classified by Sector

Medium Term Expenditure Sector Baseline Ceilings Classified by Sector											
MTEF SECTOR CEILING FOR THE PERIOD 2018/19-2019/20							% SHARE OF TOTAL REVENUE				
No.	SECTOR	REC/ DEV	PRINTED ESTIMATES	CFSP CEILING	PROJECTIONS		PRINTED ESTIMATES	CFSP CEILING	PROJECTIONS	
			FY 2020/21	FY 2021/22	FY 2022/23	2023/24	FY 2020/21	FY 2021/22	FY 2022/23	2023/24
1	**Agriculture and Rural Development**	**SUB-TOTAL**	**602,913,820.00**	**624,888,691.58**	**660,507,347.00**	**700,798,295.17**	**23.75%**	**26.20%**	**26.20%**	**26.20%**
		Rec. Gross	65,155,546.00	68,690,000.00	72,605,330.00	77,034,255.13	2.83%	2.98%	2.98%	2.98%
		Dev. Gross	537,758,274.00	556,198,691.58	587,902,017.00	623,764,040.04	20.92%	23.22%	23.22%	23.22%
2	**Energy, ICT and Infrastructure**	**SUB-TOTAL**	**785,267,594.00**	**626,848,772.00**	**662,579,152.00**	**702,996,480.28**	**30.96%**	**26.39%**	**27.90%**	**29.60%**
		Rec. Gross	91,087,125.00	134,878,772.00	142,566,862.00	151,263,440.59	3.96%	5.85%	6.19%	6.56%
		Dev. Gross	694,180,469.00	491,970,000.00	520,012,290.00	551,733,039.69	27.00%	20.54%	21.71%	23.03%
3	**General Economic and Commercial Affairs**	**SUB-TOTAL**	**115,700,000.00**	**169,980,000.00**	**179,668,860.00**	**190,628,660.46**	**4.60%**	**7.18%**	**7.59%**	**8.05%**
		Rec. Gross	20,700,000.00	49,031,000.00	51,825,767.00	54,987,138.79	0.90%	2.13%	2.25%	2.39%

		Dev. Gross	95,000,000.00	120,949,000.00	127,843,093.00	135,641,521.67	3.70%	5.05%	5.34%	5.66%
4	**Health**	**SUB-TOTAL**	**1,213,302,392.00**	**892,639,304.00**	**943,519,744.33**	**1,001,074,448.73**	**51.47%**	**38.27%**	**40.45%**	**42.92%**
		Rec. Gross	933,546,222.00	613,291,664.44	648,249,289.31	687,792,495.96	40.59%	26.61%	28.13%	29.84%
		Dev. Gross	279,756,170.00	279,347,639.56	295,270,455.01	313,281,952.77	10.88%	11.66%	12.33%	13.08%
5	**Education**	**SUB-TOTAL**	**294,270,144.00**	**345,770,250.00**	**365,479,154.25**	**387,773,382.66**	**12.14%**	**14.66%**	**15.49%**	**16.44%**
		Rec. Gross	151,470,250.00	135,879,750.00	143,624,895.75	152,386,014.39	6.59%	5.90%	6.23%	6.61%
		Dev. Gross	142,799,894.00	209,890,500.00	221,854,258.50	235,387,368.27	5.55%	8.76%	9.26%	9.83%
6	**Public Administration and Intergovernmental Relations**	**SUB-TOTAL**	**1,280,118,549.00**	**1,574,473,131.00**	**1,664,218,099.47**	**1,765,735,403.53**	**53.69%**	**67.53%**	**71.38%**	**75.73%**
		Rec. Gross	851,764,575.00	1,096,170,566.00	1,158,652,288.26	1,229,330,077.85	37.03%	47.56%	50.27%	53.34%
		Dev. Gross	428,353,974.00	478,302,565.00	505,565,811.21	536,405,325.69	16.66%	19.97%	21.11%	22.39%
7	**Social Protection, Culture and**	**SUB-TOTAL**	**103,040,740.00**	**115,520,370.00**	**122,105,031.09**	**129,553,437.99**	**4.38%**	**4.93%**	**5.21%**	**5.53%**
		Rec. Gross	82,040,740.00	64,520,370.00	68,198,031.09	72,358,110.99	3.57%	2.80%	2.96%	3.14%

	Recreation	Dev. Gross	21,000,000.00	51,000,000.00	53,907,000.00	57,195,327.00	0.82%	2.13%	2.25%	2.39%
8	**Environmental Protection, Water and Natural Resources**	**SUB-TOTAL**	**476,432,407.00**	**350,000,000.00**	**369,950,000.00**	**392,516,950.00**	**19.01%**	**14.85%**	**15.69%**	**16.65%**
		Rec. Gross	104,250,000.00	142,400,000.00	150,516,800.00	159,698,324.80	4.53%	6.18%	6.53%	6.93%
		Dev. Gross	372,182,407.00	207,600,000.00	219,433,200.00	232,818,625.20	14.48%	8.67%	9.16%	9.72%
	Recurrent Sub-Total		**2,300,014,458.00**	**2,304,862,122.44**	**2,436,239,263.42**	**2,584,849,858.49**	**100.00%**	**100.00%**	**105.53%**	**111.79%**
	Development Sub-Total		**2,571,031,188.00**	**2,395,258,396.14**	**2,531,788,124.72**	**2,686,227,200.33**	**100.00%**	**100.00%**	**104.38%**	**109.33%**
	Total		**4,871,045,646.00**	**4,700,120,518.58**	**4,968,027,388.14**	**5,271,077,058.82**	**200.00%**	**200.00%**	**209.91%**	**221.11%**

5.5. Medium Term Expenditure by Vote and Economic Classification

Department	Personnel Emoluments	Operations & Maintenance	Other Recurrent	Development	Budget Estimates 2021/22
COUNTY EXECUTIVES	-	185,000,000.00	-	-	185,000,000.00
PSB	-	48,534,200.00	-	-	48,534,200.00
PUBLIC SERVICE	1,679,758,129.00	35,000,000.00	180,000,000.00	-	1,894,758,129.00
ADMINISTRATION	-	52,000,000.00	-	51,000,000.00	103,000,000.00
ICT	-	26,205,000.00	-	17,000,000.00	43,205,000.00
FINANCE	-	140,571,600.00	76,262,416.00	93,482,791.00	310,316,807.00
ECONOMIC PLANNING	-	44,180,824.00	36,500,000.00	167,353,974.00	248,034,798.00
LANDS, HOUSING AND URBAN PLANNING	40,000,000.00	36,200,000.00	8,800,000.00	105,000,000.00	190,000,000.00
YOUTH, SPORTS, GENDER AND CULTURE	-	11,000,370.00	53,520,000.00	51,000,000.00	115,520,370.00
MEDICAL SERVICES & PUBLIC HEALTH	1,019,500,000.00	32,331,842.00	580,959,822.00	279,347,639.56	1,912,139,304.00
EDUCATION AND VOCATIONAL TRAINING	-	12,383,090.00	123,496,660.00	209,890,500.00	345,770,250.00
WATER SANITATION AND ENVIRONMENT	-	30,275,000.00	112,125,000.00	207,600,000.00	350,000,000.00
AGRICULTURE LIVESTOCK AND FISHERIES	-	19,690,000.00	4,000,000.00	451,198,691.58	474,888,691.58
COOPERATIVES AND ENTERPRISE DEVELOPMENT	-	22,300,000.00	4,800,000.00	76,900,000.00	104,000,000.00
ROADS, PUBLIC WORKS & TRANSPORT	-	56,173,772.00	52,500,000.00	456,250,000.00	564,923,772.00

TRADE, ENERGY, TOURISM, INDUSTRY AND INVESTMENT	-	16,481,000.00	5,450,000.00	62,769,000.00	84,700,000.00
EXECUTIVE TOTAL	**2,739,258,129.00**	**768,326,698**	**1,238,413,898**	**2,228,792,596.14**	**6,974,791,321.58**
COUNTY ASSEMBLY	308,200,000.00	298,121,526.00	-	166,465,800.00	772,787,326.00
COUNTY TOTAL	**3,047,458,129.00**	**1,915,170,462.44**	**389,691,660.00**	**2,395,258,396.14**	**7,747,578,647.58**

5.6. Sectors Priorities

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

SECTOR	**DEPARTMENT**	**RECURRENT**	**DEVELOPMENT**	**SECTOR PRIORITIES**
Agriculture & Rural Development	Agriculture, livestock	23,690,000	451,198,691.58	• Policy development. • Improvement of Food and Nutrition security. • Value addition and marketing.
	Lands	45,000,000	105,000,000	• Fully operational Integrated Land Information Management System for sustainable development. • Fully secured government lands through processing of ownership documents e.g. issuance of title deeds.
	Housing			• Improvement of housing standards and establishing housing data base/inventory. • Development of 1000 housing units through Government and Private Partnerships (BIG
	Urban Planning			• Implement Bomet County Spatial Plan for the period 2017 to 2026. • Develop and operationalize urban development plans. • Improvement of urban infrastructural Development i.e. urban road network, construction of storm water drains in built up areas, markets expansion, street lighting, Construction of stadia, Social halls, Home stays, Village polytechnic, sewerage system, dumping site etc. • Develop and equip fire 2 stations (Bomet and Sotik). • Implementation of Urban Strategic Development Plan-2010 to 2030 for Bomet Municipality and Development of Sotik Town Integrated Development Plan for 2018 to 2038. • Development of Physical Plans for Urban Centers.
Energy, ICT &	Roads, Public Works &	108,673,772	456,250,000	• Policy planning and administrative services. • Roads Construction & Maintenance. • Development and Maintenance of other Public

Infrastructure				• County Transport Infrastructure.
	Energy		18,720,000	• Electricity reticulation. • Promoting uptake of renewable energy options. • Implementation of feasibility report on hydropower generation in identified sites.
	ICT	26,205,000	17,000,000	• Development of ICT infrastructure, digital villages and public service delivery systems.
General Economic & Commercial Affairs	Trade	21,931,000	27,469,000	• Development of markets/Market stalls, boda-boda sheds, shoe-shiner sheds, and management of markets for efficient operations • Promote retail and wholesale trade, establish products for export. • Establishment of County Enterprise Fund. • Market linkages. • Training of MSMEs. • Support for Regional Economic Block.
	Tourism		6,540,000	• Identify, develop and promote tourism niche products in the County. • Develop a tourism circuit to link Narok, Kericho,
	Industry		10,040,000	• Establishment of industrial parks/zones. • Construction of industrial infrastructure. • Provision of equipment and tools. • Establishment of financing schemes. • Improve micro enterprise regulatory framework.
	Investment		-	• Enhance investment promotions. • Branding, marketing and public relations Programme. • Investment conferences, trade fairs and exhibitions.
	Cooperatives	27,100,000	76,900,000	• Support to cooperatives development.
Health	Medical Services & Public Health	613,291,664.00	279,347,639.56	• Administration, planning and support services. • Curative services. • Preventive and Promotive services. • Reproductive health services. • Health Infrastructure.
Education	ECDE	135,879,750.00	209,890,500.00	• Building of new ECD Classrooms

	Vocational Training			• Provision of furniture in ECD • Pilot Feeding Programme in ECDS Provision of scholarship (full and partial) • Provision of Capitation for ECDE Children • Infrastructure development in VTCs • Provision of full and partial scholarship • Provision of tools and equipment for VTCs • Revolving fund
Public Administration and Intergovernmental Relations	County Executive	185,000,000.00	-	• Greater resources mobilization for effective service delivery. • Collaborate with National Government on matters of security and enforcement of county legislation. • Improved disaster response and support recovery and
	Public Service board	48,534,200.00	-	• Adequate and effective human resource and public service capacity.
	Public Service Division			•
	Administration	52,000,000.00	51,000,000.00	• Effective performance management and control mechanisms. • Effective coordination and communication with other public sector institutions. • Adequate county government infrastructure. • Establishment of public
	Finance	216,834,016	93,482,791.00	• Prudent financial management. • Enhance revenue collection.
	Economic Planni	80,680,824.00	167,353,974.00	• Strong monitoring and evaluation. • Accurate statistical data. • Strong policy formulation and planning.
	County Assembly	606,321,526	166,465,800	

Social Protection Culture & Recreation	Youth	64,520,370.00	51,000,000.00	• Facilitate preparation for employment, enterprise and community service through Bomet internship Programme among the youth. • Nurture and promote talents among the youth.
	Sports			• Develop and promote sporting activities.
	Gender			• Establish a revolving fund to support women, youths and PWDs. • Provide sustainable support and improve the livelihoods of women, men, youth, children and vulnerable groups.

				• Enhance leadership and entrepreneurship skills among the youth, women and PWDs.
	Culture			• Preserve and promote cultural heritage.
Environmental Protection, Water & Natural Resources	Water & Irrigation	132,640,000.00	193,500,000.00	• Policy, planning and administrative services. • Development of water supply for domestic and commercial purposes. • Irrigation development. • Waste water infrastructure.
	Environment	9,760,000.00	14,100,000.00	• Environmental and natural resources protection and management.
TOTAL		**2,398,062,122**	**2,395,258,396.14**	
PERCENTAGE		**31%**	**31%**	

Annex 1: Allocations per Programme

ALLOCATIONS PER PROGRAMME		
S/NO	**PROGRAMME NAME**	**TOTAL AMOUNT**
ADMINISTRATION,ICT AND PUBLIC SERVICE		
OFFICE OF THE GOVERNOR/EXECUTIVE		
Program	**Objective**	**Projections**
i.	Administration, Planning and Support Services	180,000,000
ii.	Intergovernmental and Liaison Services	5,000,000
DEPARTMENT OF ADMINISTRATION, ICT AND CITIZEN SERVICE (PUBLIC SERVICE BOARD AND PUBLIC SERVICE)		
	Personnel Emoluments	1,679,758,129
iii.	Administration, Planning and Support Services	341,739,200
iv.	Infrastructure Development and Equipment	51,000,000

v.	Information Communication Technology (ICT) services	17,000,000
	TOTALS	**2,274,497,329**
FINANCE AND ECONOMIC PLANNING		
i.	Policy and Administrative services (Finance)	216,834,016
ii.	Financial management services	93,482,791
iii.	Policy and administrative service(Economic planning)	44,180,824
iv.	Kenya Devolution Support Programme	167,353,974
v.	Monitoring and evaluation services	9,000,000
vi.	Budget preparation and management	13,000,000
vii.	Planning and statistics	14,500,000
	Totals	**558,351,605**
AGRICULTURE,LIVESTOCK AND FISHERIES		
i.	Policy and administrative services	23,690,000
ii.	Crop Development and management	20,000,000
iii.	Livestock Fisheries and Veterinary Services	54,876,320
iv.	Agriculture Support Development Programme(ASDSP)	24,888,732
v.	Kenya Climate Smart Agriculture Project (KCSAP)	351,433,640
	Totals	**474,888,692**
COOPERATIVE AND ENTERPRISE DEVELOPMENT		
i.	Policy and Administrative services	30,600,000
ii.	Cooperative development and management	21,400,000
iii.	Value addition and marketing	10,500,000
iv.	Enterprise Development Fund	41,500,000
	Totals	**104,000,000**
WATER AND ENVIRONMENT		
	WATER	
i.	Policy planning and administrative services	146,140,000
ii.	development of water supply for domestic and commercial purposes	178,500,000

iii.	Irrigation development	1,000,000
iv.	Waste water management	500,000
	Sub Totals	**326,140,000**
	ENVIROMENT AND NATURAL RESOURCE	
i.	Policy planning and administrative services	10,760,000
ii.	Environmental and natural resources protection and conservation	13,100,000
	Sub Totals	**23,860,000**
	Totals	**350,000,000**
MEDICAL SERVICE AND PUBLIC HEALTH		
i.	Administration, Planning and Support Services	1,253,033,593
ii.	Curative Services	194,891,477.76
iii.	Preventive and Promotive Services	94,129,352.00
iv.	Reproductive Health Services	90,737,242
v.	Health Infrastructure	279,347,639.56
	Totals	**1,912,139,304**
LANDS,HOUSING AND URBAN PLANNING		
i.	**LANDS**	
ii.	Administration and planning	4,615,000
iii.	lands tittle deeds acquisition	6,000,000
iv.	Land purchase-Airport	20,000,000
v.	Land Purchase-Mother and Child center	10,000,000
vi.	Acquisition of land -EPZ	10,000,000
vii.	Land Purchase -Wards	25,000,000
	Sub Totals	**75,615,000**
2	**HOUSING**	
i.	Administration and planning	4,350,000
ii.	Renovation, of houses/offices	2,800,000
	Sub Totals	**7,150,000**
3	**URBAN**	
i.	Administration and planning	17,235,000
ii.	Urban Infrastructure	40,000,000
	Sub Totals	**57,235,000**
4	**MUNICIPALITY**	
i.	Administration and planning	50,000,000
ii.	Development-KUSP	0
	Sub Totals	**50,000,000**
	TOTALS	**190,000,000**
ROADS,PUBLICWORKS AND TRASPORT		
	ROADS	
i.	Policy and Administrative services	108,673,772
ii.	Roads construction and maintenance	318,750,000
iii.	Construction of maintenance of	35,000,000

	motorized Bridge	
iv.	Foot bridge Construction	35,000,000
v.	Construction and equipping of Material Testing Lab	8,000,000
vi.	Consultancy services for Construction works	3,000,000
vii.	Purchase of soft wares	5,000,000
	Sub Totals	**513,423,772**
2	**TRANSPORT**	
i.	Operationalization of a Fleet management system and construction of a control room	2,000,000
ii.	Construction of buildings (Service Bay)	10,000,000
iii.	Equipping of County Mechanical Workshop	3,000,000
iv.	Purchase of Supervision vehicles	35,000,000
v.	Road safety	1,500,000
	Sub Totals	**51,500,000**
	TOTALS	**564,923,772**
EDUCATION AND VOCATIONAL TRAINING		
1	**Policy, planning and General Administrative services**	
i.	Use of goods and services	12,383,090
ii.	Bursaries and Support Services	56,496,660
iii.	Revolving Fund	20,000,000
iv.	Other Transfers(Support to polytechnic)	47,000,000
2	**Early Childhood Development and Education**	
i.	Construction of ECD Classrooms	75,000,000
ii.	Furniture in ECD	8,100,000
iii.	Teaching/ Learning Materials	3,500,000
iv.	Ancillary Education Support	14,290,500
v.	Feeding Programme	109,000,000
	Totals	**347,770,250**
TRADE,ENERGY,TOURISM AND INVESTMENT		
i.	Policy & Administrative services	21,931,000
ii.	Trade Development	27,469,000
iii.	Energy Development	18,720,000
iv.	Tourism Development	6,540,000
v.	Industry Development	10,040,000
	Totals	**84,700,000**
YOUTH, GENDER, CULTURE AND SPORTS		
i.	Policy Development and	13,520,370

	Administrative Services	
ii.	Gender, Children and Social Protection Services	28,000,000
iii.	Culture and Library Services	13,000,000
iv.	Youth and Sports Development	61,000,000
	Totals	**115,520,370**

Annex 2: Itemized Budget

DETAILED EXPENDITURE				
Finance and Economic Planning				
Finance				
Sub Item	**Sub Item Name**	**FY 2021/2022**	**FY 2021/2023**	**FY 2021/2024**
	Use of Goods & Services			
2210101	Electricity	45,500,000.00	46,410,000.00	47,338,200.00
2210102	Water and sewerage charges	100,000.00	102,000.00	104,040.00
2210103	Gas expense	90,000.00	91,800.00	93,636.00
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	90,000.00	91,800.00	93,636.00
2210202	Internet connections	50,000.00	51,000.00	52,020.00
2210203	Courier and Postal Services	350,000.00	357,000.00	364,140.00
2210205	Satellite Access Services	80,000.00	81,600.00	83,232.00
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	4,000,000.00	4,080,000.00	4,161,600.00
2210302	Accommodation - Domestic Travel	11,200,600.00	11,424,612.00	11,653,104.24
2210303	Daily Subsistence Allowance	9,200,700.00	9,384,714.00	9,572,408.28

2210599	Publishing and Printing Budget documents	4,000,000.00	4,080,000.00	4,161,600.00
2640299	Emergency Response	32,640,000.00	33,292,800.00	33,958,656.00
2810205	Emergency Fund	2,122,416.00	2,164,864.32	2,208,161.61
2211203	Refined Fuels and Lubricants -- Other	2,300,000.00	2,346,000.00	2,392,920.00
2211199	Office and General Supplies -	1,354,000.00	1,381,080.00	1,408,701.60
2211399	Other operating expenses-community participation	11,146,000.00	11,368,920.00	11,596,298.40
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	5,000,000.00	5,100,000.00	5,202,000.00
2211016	Purchase of Uniforms and Clothing-Staff	4,244,000.00	4,328,880.00	4,415,457.60
2210503	Subscriptions to Newspapers, Magazines and Periodicals	204,000.00	208,080.00	212,241.60
2210504	Advertising, Awareness & Publicity Campaigns	3,550,000.00	3,621,000.00	3,693,420.00
2210505	Trade Shows and Exhibitions	1,500,000.00	1,530,000.00	1,560,600.00
2210603	Rent and rates-Non residential	1,800,000.00	1,836,000.00	1,872,720.00
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	3,850,000.00	3,927,000.00	4,005,540.00
2210802	Boards, Committees, Conferences and Seminars	7,540,000.00	7,690,800.00	7,844,616.00
2210809	Board allowance	2,530,000.00	2,580,600.00	2,632,212.00
2210904	Motor Vehicle Insurance	1,020,000.00	1,040,400.00	1,061,208.00
2211201	Refined Fuels and Lubricants for Transport	4,590,000.00	4,681,800.00	4,775,436.00
2211301	Bank Service Commission and Charges	1,314,200.00	1,340,484.00	1,367,293.68
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	2,530,000.00	2,580,600.00	2,632,212.00
2210310	Consultancy for Valuation roll (Two towns) and Valuation of Assets for disposal	2,400,000.00	2,448,000.00	2,496,960.00

2211103	Sanitary and Cleaning Materials, Supplies and Services	1,736,600.00	1,771,332.00	1,806,758.64
2220105	Routine Maintenance – Vehicles	1,845,000.00	1,881,900.00	1,919,538.00
2220202	Maintenance of Office Furniture and Equipment	1,102,000.00	1,124,040.00	1,146,520.80
2220205	Maintenance of Buildings and Stations -- Non-Residential	2,800,000.00	2,856,000.00	2,913,120.00
2220209	Minor Alterations to Buildings and Civil Works	1,134,500.00	1,157,190.00	1,180,333.80
2210799	Training Expenses - Other (Bud	9,800,000.00	9,996,000.00	10,195,920.00
3111002	Purchase of Computers, Printers and other IT Equipment	3,040,000.00	3,100,800.00	3,162,816.00
2220101	Maintenance Expenses - Motor Vehicles	2,040,000.00	2,080,800.00	2,122,416.00
3111009	Purchase of other Office Equipment	2,040,000.00	2,080,800.00	2,122,416.00
	Sub Total	**191,834,016.00**	**195,670,696.32**	**199,584,110.25**
	Other Recurrent Expenditure			
4110403	Housing Loans to Public Servants	10,000,000.00	10,200,000.00	10,404,000.00
3111001	Purchase of Office Furniture and Fittings	2,500,000.00	2,550,000.00	2,601,000.00
4110405	Car loan to public servants	12,500,000.00	12,750,000.00	13,005,000.00
	Sub Total	**25,000,000.00**	**25,500,000.00**	**26,010,000.00**
	TOTAL	**216,834,016.00**	**221,170,696.32**	**225,594,110.25**
	Development Expenditure			
Programme 5 Financial Management Services				
3111001	Preparation of County Valuation roll	-	-	-
3111112	Automation of Revenue	4,000,000.00	4,080,000.00	4,161,600.00

2420499	Pending Bills	89,482,791.00	91,272,446.82	93,097,895.76
	Sub Total Programme 5	**93,482,791.00**	**95,352,446.82**	**97,259,495.76**
	TOTAL	**310,316,807.00**	**316,523,143.14**	**322,853,606.00**
Economic Planning				
Sub Item	**Sub Item Name**	**FY 2021/2022**	**FY 2022/2023**	**FY 2023/2024**
	Use of Goods & Services			
2210101	Electricity	68,559.02	69,930.20	71,328.81
2210103	Gas expense	30,000.00	30,600.00	31,212.00
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	34,279.51	34,965.10	35,664.40
2210203	Courier and Postal Services	71,986.97	73,426.71	74,895.25
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,800,000.00	1,836,000.00	1,872,720.00
2210302	Accommodation - Domestic Travel	4,000,000.00	4,080,000.00	4,161,600.00
2210303	Daily Subsistence Allowance	3,000,000.00	3,060,000.00	3,121,200.00
2210499	Foreign travel	500,000.00	510,000.00	520,200.00
2210402	Foreign Accommodation	1,500,000.00	1,530,000.00	1,560,600.00
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	68,559.02	69,930.20	71,328.81
2211016	Purchase of Uniforms and Clothing-Staff	68,559.02	69,930.20	71,328.81
2210502	Publishing and Printing Services	2,742,360.95	2,797,208.17	2,853,152.33
2211201	Refined Fuels and Lubricants for Transport	400,000.00	408,000.00	416,160.00
2220101	Maintenance Expenses - Motor Vehicles	200,000.00	204,000.00	208,080.00
2210904	Motor Vehicle Insurance	171,397.56	174,825.51	178,322.02

2210503	Subscriptions to Newspapers, Magazines and Periodicals	49,191.10	50,174.92	51,178.42
2210504	Advertising, Awareness & Publicity Campaigns	1,200,000.00	1,224,000.00	1,248,480.00
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	10,000,000.00	10,200,000.00	10,404,000.00
2640499	Other Operating Expenses	10,000,000.00	10,200,000.00	10,404,000.00
2210802	Boards, Committees, Conferences and Seminars	5,000,000.00	5,100,000.00	5,202,000.00
2211301	Bank Service Commission and Charges	68,559.02	69,930.20	71,328.81
2211201	General Office Supplies (papers, pencils, forms, small office equipment etc.)	1,000,000.00	1,020,000.00	1,040,400.00
2211103	Sanitary and Cleaning Materials, Supplies and Services	300,000.00	306,000.00	312,120.00
3111002	Purchase of laptops and computers	907,372.24	925,519.68	944,030.08
2210502	Printing and Publishing {pending bills} KLB	-	-	-
2220202	Maintenance of Office Furniture and Equipment	-	-	-
3111009	Purchase of other Office Equipment	1,000,000.00	1,020,000.00	1,040,400.00
	Sub Total	**44,180,824.42**	**45,064,440.91**	**45,965,729.73**
	Other Recurrent Expenditure			
2640499	KDSP (Level 1 Grant)	-	-	-
	Sub Total	**-**	**-**	**-**
Programme 2- Budget Preparation and Management				
2211399	Preparation of Budget Documents	7,000,000.00	7,140,000.00	7,282,800.00
2640499	Training	6,000,000.00	6,120,000.00	6,242,400.00
	Sub Total	**13,000,000.00**	**13,260,000.00**	**13,525,200.00**
Programme 3 Monitoring and Evaluation Services				
2640499	Monitoring services	5,000,000.00	5,100,000.00	5,202,000.00

	Policy Development	4,000,000.00	4,080,000.00	4,161,600.00
2210504	Awareness and Publicity Campaigns		-	-
	Sub Total	**9,000,000.00**	**9,180,000.00**	**9,363,600.00**
Programme 4 Planning and Statistics				
2640499	County Plans and review of the CIDP	12,000,000.00	12,240,000.00	12,484,800.00
2211399	County Statistics	2,500,000.00	2,550,000.00	2,601,000.00
	Sub Total	**14,500,000.00**	**14,790,000.00**	**15,085,800.00**
	Net Recurrent Expenditure	**80,680,824.42**	**82,294,440.91**	**83,940,329.73**
	Development Expenditure			
2640499	KDSP (Level 2 Grant)	167,353,974.00	-	-
	Net Development Expenditure	**167,353,974.00**	**-**	**-**
	TOTAL	**248,034,798.42**	**82,294,440.91**	**83,940,329.73**
	Use of Goods and Services	**236,014,840.42**	**240,735,137.23**	**245,549,839.98**
	Other Recurrent	**61,500,000.00**	**62,730,000.00**	**63,984,600.00**
	Development	**260,836,765.00**	**95,352,446.82**	**97,259,495.76**
	GRAND TOTAL	**558,351,605.42**	**398,817,584.05**	**406,793,935.73**

Executive, Administration, ICT & Public Service

County Executive

Sub Item	**Sub Item Name**	**FY 2021/2022**	**FY 2022/2023**	**FY 2023/2024**
	Compensation to Employees			

2110117	Basic salaries	-	-	-
2120101	NSSF	-	-	-
2120103	Employer Contribution to pension scheme	-	-	-
2110309	Duty/Acting Allowances	-	-	-
2110320	Leave allowances	-	-	-
2710105	Gratuity	-	-	-
2110301	House Allowances	-	-	-
2110312	Responsibility Allowance	-	-	-
2110314	Commuter Allowances/ Specified	-	-	-
2110202	Casual labour	-	-	-
	Sub Total	**-**	**-**	**-**
	Use of Goods & Services			
2210103	Gas Expenses	300,000.00	306,000.00	312,120.00
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	50,000.00	51,000.00	52,020.00
2210203	Courier and Postal Services	100,000.00	102,000.00	104,040.00
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	6,500,000.00	6,630,000.00	6,762,600.00
2210302	Accommodation - Domestic Travel	25,000,000.00	25,500,000.00	26,010,000.00
2210303	Daily Subsistence Allowance	1,000,000.00	1,020,000.00	1,040,400.00
2210304	Sundry Items (e.g. Airport Tax, Taxis, etc.)	200,000.00	204,000.00	208,080.00
2210308	Local Presidential Visits	1,000,000.00	1,020,000.00	1,040,400.00
2210401	Foreign Travel Costs (airlines, bus, railway, mileage allowances, etc.)	8,000,000.00	8,160,000.00	8,323,200.00
2210402	Hotel Accommodation	9,000,000.00	9,180,000.00	9,363,600.00
2210501	International News Services	50,000.00	51,000.00	52,020.00

2210502	Publishing and Printing Services	3,000,000.00	3,060,000.00	3,121,200.00
2210503	Subscriptions to Newspapers, Magazines and Periodicals	300,000.00	306,000.00	312,120.00
2210504	Advertising, Awareness & Publicity Campaigns	5,000,000.00	5,100,000.00	5,202,000.00
2211325	Office Expenses (Inter Governmental)	5,000,000.00	5,100,000.00	5,202,000.00
2210603	Rent & Rates - Non Residential (Inter Departmental)	3,000,000.00	3,060,000.00	3,121,200.00
2210604	Hire of Transport	600,000.00	612,000.00	624,240.00
2210712	Training Allowance	4,000,000.00	4,080,000.00	4,161,600.00
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	5,000,000.00	5,100,000.00	5,202,000.00
2210802	Boards, Committees, Conferences and Seminars	4,000,000.00	4,080,000.00	4,161,600.00
2210805	National Celebrations	5,000,000.00	5,100,000.00	5,202,000.00
2210807	Medals, Awards, and Honors	50,000.00	51,000.00	52,020.00
2210809	Board Allowance	4,000,000.00	4,080,000.00	4,161,600.00
2210899	Hospitality and others	4,000,000.00	4,080,000.00	4,161,600.00
2210910	Medical Insurance/Cover	-	-	-
2211016	Purchase of Uniforms and Clothing - Staff	1,000,000.00	1,020,000.00	1,040,400.00
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	2,500,000.00	2,550,000.00	2,601,000.00
2211103	Sanitary and Cleaning Materials, Supplies and Services	1,000,000.00	1,020,000.00	1,040,400.00
2211201	Refined Fuels and Lubricants for Transport	8,000,000.00	8,160,000.00	8,323,200.00
2210904	Motor Vehicle Insurance	3,000,000.00	3,060,000.00	3,121,200.00
2220101	Maintenance Expenses-Motor Vehicles	7,000,000.00	7,140,000.00	7,282,800.00

2211308	Legal Dues/fees, Arbitration and Compensation Payments	4,000,000.00	4,080,000.00	4,161,600.00
2211308	Legal aid and awareness	100,000.00	102,000.00	104,040.00
2211308	Legislative drafting	500,000.00	510,000.00	520,200.00
2640499	Other Operating expenses-Community Participation	30,000,000.00	30,600,000.00	31,212,000.00
2220205	Maintenance of Buildings and Stations -- Non-Residential	200,000.00	204,000.00	208,080.00
2220209	Minor Alterations to Buildings and Civil Works	100,000.00	102,000.00	104,040.00
2220212	Maintenance of Communications Equipment	500,000.00	510,000.00	520,200.00
2810201	Compassionate Expenses	10,000,000.00	10,200,000.00	10,404,000.00
3111009	Purchase of other Office Equipment	500,000.00	510,000.00	520,200.00
3111108	Purchase of Police and Security Equipment	-	-	-
3110701	Purchase of Motor Vehicle	-	-	-
2110326	Compensation to employees - WIBA and GPA	450,000.00	459,000.00	468,180.00
2210799	Training	10,000,000.00	10,200,000.00	10,404,000.00
2610101	Disaster Response	1,000,000.00	1,020,000.00	1,040,400.00
2210310	Field Operational Allowance (GDU)	6,000,000.00	6,120,000.00	6,242,400.00
2210200	Communication Supplies and Services	5,000,000.00	5,100,000.00	5,202,000.00
	Sub Total	**185,000,000.00**	**188,700,000.00**	**192,474,000.00**
	TOTAL	**185,000,000.00**	**188,700,000.00**	**192,474,000.00**
Public Service Board				
Sub Item	**Sub Item Name**	**FY 2021/2022**	**FY 2022/2023**	**FY 2023/2024**
	Compensation to Employees			
2110117	Basic salaries County Executives	-	-	-

2120101	NSSF	-	-	-
2120103	Employer Contribution to pension scheme	-	-	-
2710105	Gratuity	-	-	-
2110320	Leave allowances	-	-	-
2110301	House Allowances	-	-	-
2110202	Casual labour	-	-	-
2110314	Commuter Allowances/ Specified	-	-	-
	Sub Total	**-**	**-**	**-**
	Use of Goods & Services			
2210101	Electricity	60,000.00	61,200.00	62,424.00
2210103	Gas Expenses	58,000.00	59,160.00	60,343.20
3110502	Water and sewerage	50,000.00	51,000.00	52,020.00
2210202	Internet expenses		-	-
2210904	Motor Vehicle Insurance	150,000.00	153,000.00	156,060.00
2211201	Refined Fuels and Lubricants for Transport	1,500,000.00	1,530,000.00	1,560,600.00
2220101	Maintenance Expenses-Motor Vehicles	1,300,000.00	1,326,000.00	1,352,520.00
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	340,000.00	346,800.00	353,736.00
2210203	Courier and Postal Services	100,000.00	102,000.00	104,040.00
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,500,000.00	1,530,000.00	1,560,600.00
2210302	Accommodation - Domestic Travel	6,000,000.00	6,120,000.00	6,242,400.00
2210303	Daily Subsistence Allowance	3,500,000.00	3,570,000.00	3,641,400.00
2210304	Sundry Items (e.g. Airport Tax, Taxis, etc.)	200,000.00	204,000.00	208,080.00
2210499	Foreign Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,200,000.00	2,244,000.00	2,288,880.00
2210402	Accommodation	2,500,000.00	2,550,000.00	2,601,000.00

2210899	Hospitality	800,000.00	816,000.00	832,320.00
2211308	Legal fees	2,000,000.00	2,040,000.00	2,080,800.00
2210502	Publishing and Printing Services	500,000.00	510,000.00	520,200.00
2210503	Subscriptions to Newspapers, Magazines and Periodicals	150,000.00	153,000.00	156,060.00
2210504	Advertising, Awareness & Publicity Campaigns	3,000,000.00	3,060,000.00	3,121,200.00
2210701	Travel allowance	-	-	-
2210703	Production and printing of training materials	1,000,000.00	1,020,000.00	1,040,400.00
2210704	Hire of training facility	1,000,000.00	1,020,000.00	1,040,400.00
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	800,000.00	816,000.00	832,320.00
2210802	Boards, Committees, Conferences and Seminars	5,000,000.00	5,100,000.00	5,202,000.00
2211102	Computer and printing accessories	1,200,000.00	1,224,000.00	1,248,480.00
2210910	Medical Fund	-	-	-
2211306	Subscription to professional	450,000.00	459,000.00	468,180.00
7320012	staff welfare	500,000.00	510,000.00	520,200.00
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	3,076,200.00	3,137,724.00	3,200,478.48
2211103	Sanitary and Cleaning Materials, Supplies and Services	400,000.00	408,000.00	416,160.00
2211016	Purchase of Uniforms and Clothing - Staff	600,000.00	612,000.00	624,240.00
3111001	Purchase of Office Furniture and Fittings	800,000.00	816,000.00	832,320.00
2210809	Board Allowance	800,000.00	816,000.00	832,320.00
3111499	Research	3,000,000.00	3,060,000.00	3,121,200.00
2210799	Training	2,000,000.00	2,040,000.00	2,080,800.00

3111002	Purchase of Computers, Printers and other IT Equipment (For Offices)	2,000,000.00	2,040,000.00	2,080,800.00
	Sub Total	**48,534,200.00**	**49,504,884.00**	**50,494,981.68**
	TOTAL	**48,534,200.00**	**49,504,884.00**	**50,494,981.68**
Administration				
Sub Item	**Sub Item Name**	**FY 2021/2022**	**FY 2022/2023**	**FY 2023/2024**
	Compensation to Employees			
2110101	Basic salaries Civil Service	-	-	-
2120101	NSSF	-	-	-
2120103	Employer Contribution to pension scheme	-	-	-
2110309	Duty/Acting Allowances	-	-	-
2110301	House Allowances	-	-	-
2110312	Responsibility Allowance	-	-	-
2110314	Commuter Allowances/ Specified	-	-	-
2110320	Leave allowances	-	-	-
2110202	Casual labour and others	-	-	-
	Sub Total	**-**	**-**	**-**
	Use of Goods & Services			
2210103	Gas Expenses	50,000.00	51,000.00	52,020.00
2210101	Electricity	100,000.00	102,000.00	104,040.00
3110502	Water & Sewerage	200,000.00	204,000.00	208,080.00
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	180,000.00	183,600.00	187,272.00
2210203	Courier and Postal Services	50,000.00	51,000.00	52,020.00
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000.00	1,020,000.00	1,040,400.00

2210302	Accommodation - Domestic Travel	3,000,000.00	3,060,000.00	3,121,200.00
2210303	Daily Subsistence Allowance	1,000,000.00	1,020,000.00	1,040,400.00
2210304	Sundry Items (e.g. Airport Tax, Taxis, etc.)	100,000.00	102,000.00	104,040.00
2210309	Field Allowance	50,000.00	51,000.00	52,020.00
2210502	Publishing and Printing Services	1,000,000.00	1,020,000.00	1,040,400.00
2210503	Subscriptions to Newspapers, Magazines and Periodicals	200,000.00	204,000.00	208,080.00
2210504	Advertising, Awareness & Publicity Campaigns	1,500,000.00	1,530,000.00	1,560,600.00
2210505	Trade Shows and Exhibitions	50,000.00	51,000.00	52,020.00
2210602	Rent & Rates - Non Residential	1,000,000.00	1,020,000.00	1,040,400.00
2210701	Travel Allowance	200,000.00	204,000.00	208,080.00
2210702	Remuneration of Instructors and Contract Based Training Services	100,000.00	102,000.00	104,040.00
2210703	Production and Printing of Training Materials	20,000.00	20,400.00	20,808.00
2210704	Hire of Training Facilities and Equipment	300,000.00	306,000.00	312,120.00
2210710	Accommodation Allowance	500,000.00	510,000.00	520,200.00
2210712	Training Allowance	500,000.00	510,000.00	520,200.00
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,000,000.00	1,020,000.00	1,040,400.00
2210802	Boards, Committees, Conferences and Seminars	1,000,000.00	1,020,000.00	1,040,400.00
2210809	Board Allowance	500,000.00	510,000.00	520,200.00
2210899	Hospitality and others(Staff welfare)	500,000.00	510,000.00	520,200.00
2211010	Supplies for Broadcasting and Information Services	1,000,000.00	1,020,000.00	1,040,400.00
2211011	Purchase/Production of Photographic and Audio-Visual Materials	1,500,000.00	1,530,000.00	1,560,600.00
2211016	Purchase of Uniforms and Clothing - Staff	600,000.00	612,000.00	624,240.00

2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	1,000,000.00	1,020,000.00	1,040,400.00
2211103	Sanitary and Cleaning Materials, Supplies and Services	300,000.00	306,000.00	312,120.00
2211301	Bank Service Commission and Charges	-	-	-
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	300,000.00	306,000.00	312,120.00
2211308	Legal Dues/fees, Arbitration and Compensation Payments	-	-	-
2211310	Contracted Professional Services	100,000.00	102,000.00	104,040.00
2211322	Binding of Records	50,000.00	51,000.00	52,020.00
3111001	Purchase of Office Furniture and Fittings	1,000,000.00	1,020,000.00	1,040,400.00
2211323	Laundry Expenses	50,000.00	51,000.00	52,020.00
2211399	Other Operating expenses-Community Participation	16,300,000.00	16,626,000.00	16,958,520.00
2211201	Refined Fuels and Lubricants for Transport	5,000,000.00	5,100,000.00	5,202,000.00
2210904	Motor Vehicle Insurance	1,000,000.00	1,020,000.00	1,040,400.00
2220101	Maintenance Expenses-Motor Vehicles	4,000,000.00	4,080,000.00	4,161,600.00
2220209	Minor Alterations to Buildings and Civil Works	500,000.00	510,000.00	520,200.00
2220212	Maintenance of Communications Equipment	500,000.00	510,000.00	520,200.00
2220211	Maintenance of Police and Security Equipment	300,000.00	306,000.00	312,120.00
3110701	Purchase of Motor Vehicle	-	-	-
2211329	HIV AIDS Secretariat workplace Policy Development	-	-	-
3111009	Purchase of other Office Equipment	200,000.00	204,000.00	208,080.00
2210799	Training	1,000,000.00	1,020,000.00	1,040,400.00
2810205	Emergency Fund	-	-	-
3110704	Purchase of Motor Cycle	-	-	-

2210299	Communication, Equipment, Supplies and Services	3,000,000.00	3,060,000.00	3,121,200.00
	Sub Total	**51,800,000.00**	**49,776,000.00**	**50,771,520.00**
Centre for Devolved Governance				
2210799	Training Services	100,000.00	102,000.00	104,040.00
2211311	Consultancy Services	100,000.00	102,000.00	104,040.00
	Sub Total	**200,000.00**	**204,000.00**	**208,080.00**
	TOTAL	**52,000,000.00**	**49,980,000.00**	**50,979,600.00**
	Development Expenditure			
Program 1				
Infrastructure Development and Equipment				
3110701	Establishment of Fire Station	-	-	-
3110201	Residential Buildings	30,000,000.00	30,600,000.00	31,212,000.00
3110202	Non Residential Buildings-Offices	21,000,000.00	21,420,000.00	21,848,400.00
	Sub Total	**51,000,000.00**	**52,020,000.00**	**53,060,400.00**
	Development	**51,000,000.00**	**52,020,000.00**	**53,060,400.00**
	TOTAL	**103,000,000.00**	**102,000,000.00**	**104,040,000.00**
ICT Department				
Sub Item	**Sub Item Name**	**FY 2021/2022**	**FY 2022/2023**	**FY 2023/2024**
	Compensation to Employees			
2110101	Salary and wages	-	-	-
2120101	NSSF	-	-	-
2120103	Employer Contribution to pension scheme	-	-	-
2110301	House Allowances	-	-	-

2110320	Leave allowances	-	-	-
2110314	Commuter Allowances /specified	-	-	-
	Sub Total	**-**	**-**	**-**
	Use of Goods & Services			
2210101	Electricity	-	-	-
2210102	Water and sewerage charges	-	-	-
2210103	Gas expense	5,000.00	5,100.00	5,202.00
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	600,000.00	612,000.00	624,240.00
2210202	Internet Connections	4,800,000.00	4,896,000.00	4,993,920.00
2210203	Courier and Postal Services	5,000.00	5,100.00	5,202.00
2211201	Refined Fuels and Lubricants for Transport	500,000.00	510,000.00	520,200.00
2220101	Maintenance Expenses-Motor Vehicles	1,500,000.00	1,530,000.00	1,560,600.00
2210205	Satellite Access Services subscription	100,000.00	102,000.00	104,040.00
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000.00	510,000.00	520,200.00
2210302	Accommodation - Domestic Travel	1,270,000.00	1,295,400.00	1,321,308.00
2210400	Foreign Travel and subsistence	1,500,000.00	1,530,000.00	1,560,600.00
2210303	Daily Subsistence Allowance	500,000.00	510,000.00	520,200.00
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	20,000.00	20,400.00	20,808.00
2211016	Purchase of Uniforms and Clothing-Staff	150,000.00	153,000.00	156,060.00
2210502	Publishing and Printing Services	300,000.00	306,000.00	312,120.00
2210503	Subscriptions to Newspapers, Magazines and Periodicals	100,000.00	102,000.00	104,040.00
2210504	Advertising, Awareness & Publicity Campaigns	-	-	-
2210505	Trade Shows and Exhibitions	300,000.00	306,000.00	312,120.00
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	100,000.00	102,000.00	104,040.00

2210802	Boards, Committees, Conferences and Seminars	705,000.00	719,100.00	733,482.00
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	300,000.00	306,000.00	312,120.00
2211102	Supplies and Accessories for Computers and Printers	3,000,000.00	3,060,000.00	3,121,200.00
2211103	Sanitary and Cleaning Materials, Supplies and Services	50,000.00	51,000.00	52,020.00
2220210	Maintenance of Computers, Software, and Networks	4,000,000.00	4,080,000.00	4,161,600.00
3111001	Purchase of Office Furniture and Fittings	300,000.00	306,000.00	312,120.00
3111003	Purchase of Air conditioners, Fans and Heating Appliances	100,000.00	102,000.00	104,040.00
3111009	Purchase of other Office Equipment	200,000.00	204,000.00	208,080.00
3111002	Purchase of Computers, Printers and other IT Equipment (For Offices)	4,000,000.00	4,080,000.00	4,161,600.00
2211399	Training Services	600,000.00	612,000.00	624,240.00
2210799	Staff Capacity Development - Technical	700,000.00	714,000.00	728,280.00
	Sub Total	**26,205,000.00**	**26,729,100.00**	**27,263,682.00**
	Development Expenditure			
Program 2	**Information Communication Technology (ICT) Services**			
3111111	S.P 1.1 Development of ICT infrastructure	6,000,000.00	6,120,000.00	6,242,400.00
3111112	S.P 1.2 ICT Connectivity enhancement	2,000,000.00	2,040,000.00	2,080,800.00
3111002	S.P 1.3 E-government services	9,000,000.00	9,180,000.00	9,363,600.00
	Sub Total	**17,000,000.00**	**17,340,000.00**	**17,686,800.00**
	TOTAL	**43,205,000.00**	**44,069,100.00**	**44,950,482.00**

Public Service				
Sub Item	**Sub Item Name**	**FY 2021/2022**	**FY 2022/2023**	**FY 2023/2024**
	Compensation to Employees			
2110117	Basic salaries	660,208,325.00	673,412,491.50	686,880,741.33
2120101	NSSF	13,749,504.00	14,024,494.08	14,304,983.96
2120103	Employer Contribution to pension scheme	138,074,528.64	140,836,019.21	143,652,739.60
2110309	Duty/Acting Allowances	1,145,907.84	1,168,826.00	1,192,202.52
2110320	Leave allowances	14,473,418.56	14,762,886.93	15,058,144.67
2710105	Gratuity	66,700,000.00	68,034,000.00	69,394,680.00
2110301	House Allowances	280,953,372.16	286,572,439.60	292,303,888.40
2110312	Responsibility Allowance	1,200,000.00	1,224,000.00	1,248,480.00
2110314	Commuter Allowances/ Specified	453,253,072.80	462,318,134.26	471,564,496.94
2110202	Casual labour	50,000,000.00	51,000,000.00	52,020,000.00
	Sub Total	**1,679,758,129.00**	**1,713,353,291.58**	**1,747,620,357.41**
	Use of Goods & Services			
2210910	Medical Insurance/Cover	180,000,000.00	183,600,000.00	187,272,000.00
2210101	Electricity	-	-	-
2210102	Water and sewerage charges	-	-	-
2210103	Gas expense	36,000.00	36,720.00	37,454.40
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	100,000.00	102,000.00	104,040.00
2210202	Internet Connections	-	-	-

2210203	Courier and Postal Services	20,000.00	20,400.00	20,808.00
2211201	Refined Fuels and Lubricants for Transport	1,000,000.00	1,020,000.00	1,040,400.00
2220101	Maintenance Expenses-Motor Vehicles	2,000,000.00	2,040,000.00	2,080,800.00
2210205	Satellite Access Services subscription	50,000.00	51,000.00	52,020.00
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,000,000.00	2,040,000.00	2,080,800.00
2210302	Accommodation - Domestic Travel	1,500,000.00	1,530,000.00	1,560,600.00
2210400	Foreign Travel and subsistence	3,500,000.00	3,570,000.00	3,641,400.00
2210303	Daily Subsistence Allowance	1,200,000.00	1,224,000.00	1,248,480.00
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	100,000.00	102,000.00	104,040.00
2211016	Purchase of Uniforms and Clothing-Staff	300,000.00	306,000.00	312,120.00
2210502	Publishing and Printing Services	100,000.00	102,000.00	104,040.00
2210503	Subscriptions to Newspapers, Magazines and Periodicals	100,000.00	102,000.00	104,040.00
2210504	Advertising, Awareness & Publicity Campaigns	2,000,000.00	2,040,000.00	2,080,800.00
2210505	Trade Shows and Exhibitions	700,000.00	714,000.00	728,280.00
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,000,000.00	1,020,000.00	1,040,400.00
2210802	Boards, Committees, Conferences and Seminars	1,500,000.00	1,530,000.00	1,560,600.00
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	4,500,000.00	4,590,000.00	4,681,800.00
2211102	Supplies and Accessories for Computers and Printers	1,500,000.00	1,530,000.00	1,560,600.00
2211103	Sanitary and Cleaning Materials, Supplies and Services	300,000.00	306,000.00	312,120.00
3111001	Purchase of Office Furniture and Fittings	2,500,000.00	2,550,000.00	2,601,000.00
3111009	Purchase of other Office Equipment	1,000,000.00	1,020,000.00	1,040,400.00

3111002	Purchase of Computers, Printers and other IT Equipment (For Offices)	2,000,000.00	2,040,000.00	2,080,800.00
2220205	Maintenance of Buildings and Stations -- Non-Residential	450,000.00	459,000.00	468,180.00
2210799	Development of HR Policy Documents and Career Guidelines	1,544,000.00	1,574,880.00	1,606,377.60
2210799	Training of Staff	4,000,000.00	4,080,000.00	4,161,600.00
	Sub Total	**215,000,000.00**	**219,300,000.00**	**223,686,000.00**
	Net Recurrent Expenditure	**1,894,758,129.00**	**1,932,653,291.58**	**1,971,306,357.41**
	GRAND TOTAL	**2,274,497,329.00**	**2,316,927,275.58**	**2,363,265,821.09**
Medical Services and Public Health Sector				
Sub Item	**Sub Item Name**	**FY 2021/2022**	**FY 2022/2023**	**FY 2023/2024**
S.P.1.3 - Human Resources for Health Services				
	Compensation to Employees			
2110101	Salary and wages	715,153,326.00	729,456,392.52	744,045,520.37
2120101	NSSF	560,726.00	571,940.52	583,379.33
2110303	Duty/Acting Allowances	501,057.00	511,078.14	521,299.70
2110301	House Allowances	46,171,188.00	47,094,611.76	48,036,504.00
2110320	Leave allowances	41,829,440.00	42,666,028.80	43,519,349.38
2110314	Commuter Allowances /specified	34,370,405.00	35,057,813.10	35,758,969.36
2110322	Health Risk Allowance	21,583,610.00	22,015,282.20	22,455,587.84
2110318	Non- Practicing Allowance	15,385,342.00	15,693,048.84	16,006,909.82
2110315	Health Extraneous Allowance	130,965,146.00	133,584,448.92	136,256,137.90

2110323	Emergency Call allowance	12,979,760.00	13,239,355.20	13,504,142.30
	Sub Total	**1,019,500,000.00**	**1,039,890,000.00**	**1,060,687,800.00**
	Use of Goods & Services			
2210201	Telephone, Telex, Facsimile and Mobile Phone Services e.g. airtime	53,400.00	54,468.00	55,557.36
2210101	Electricity	2,000,000.00	2,040,000.00	2,080,800.00
2211201	Fuel for motor vehicles, motorcycles & generators	7,100,000.00	7,242,000.00	7,386,840.00
2220101	Maintenance of motor vehicles & motorcycles	2,500,000.00	2,550,000.00	2,601,000.00
2210904	Insurance for motor vehicles & motorcycles	2,200,000.00	2,244,000.00	2,288,880.00
2210203	Courier and Postal Services	17,800.00	18,156.00	18,519.12
2640499	Other Operating expenses-Community Participation & stakeholders fora	3,500,000.00	3,570,000.00	3,641,400.00
2210399	Domestic Travel and Subs. – Others	3,089,737.68	3,151,532.43	3,214,563.08
2210499	Foreign Travel and Subs.- Others	884,125.00	901,807.50	919,843.65
2210502	Publishing and Printing Services e.g. data tools, patient files	100,000.00	102,000.00	104,040.00
2210503	Subscriptions to Newspapers, Magazines and Periodicals	64,970.00	66,269.40	67,594.79
2210504	Advertising, Awareness and Publicity Campaigns	476,220.00	485,744.40	495,459.29
2210505	Trade Shows and Exhibitions	53,400.00	54,468.00	55,557.36
2210801	Catering Services (receptions)	660,200.00	673,404.00	686,872.08
2210802	Boards, Committees, Conferences and Seminars	524,600.00	535,092.00	545,793.84
2210103	Gas Expenses	50,800.00	51,816.00	52,852.32
2211016	Purchase of Uniforms and Clothing – Staff	17,800.00	18,156.00	18,519.12
2211101	General Office Supplies (papers, pencils, forms, small office equipment)	800,000.00	816,000.00	832,320.00

2211103	Sanitary and Cleaning Materials, Supplies and Services	26,700.00	27,234.00	27,778.68
2211301	Bank Service Commission and Charges	89,000.00	90,780.00	92,595.60
3110902	Purchase of household and institutional appliances	44,500.00	45,390.00	46,297.80
2640201	Emergency Relief e.g. outbreaks of disease	550,000.00	561,000.00	572,220.00
2220201	Maintenance of Plant, Machinery and Equipment (including service agreements)	1,500,000.00	1,530,000.00	1,560,600.00
2210799	Training Expenses	1,028,590.00	1,049,161.80	1,070,145.04
3111001	Office Furniture	5,000,000.00	5,100,000.00	5,202,000.00
	Sub Total	**32,331,842.68**	**32,978,479.53**	**33,638,049.12**
S.P.1.2 - Policy development				
2211329	Policy Development	1,000,000.00	1,020,000.00	1,040,400.00
	Sub Total	**1,000,000.00**	**1,020,000.00**	**1,040,400.00**
S.P.1.4 - Health care financing – transfers to health facilities				
2640499	DANIDA Funds disbursements	12,201,750.00	12,445,785.00	12,694,700.70
2640499	User fees forgone disbursements	-	-	-
2640499	Cash Transfers to Health Facilities.	188,000,000.00	191,760,000.00	195,595,200.00
	Sub Total	**200,201,750.00**	**204,205,785.00**	**208,289,900.70**
Program 2:Curative Services				
2211000	Specialized Materials and Supplies -(Renal, CT-SCAN, Ophthalmic, Oncology, HDU, theatre consumables)	10,000,000.00	10,200,000.00	10,404,000.00
2211001	Medical Drugs	152,071,477.76	155,112,907.32	158,215,165.46

2211002	Dressings and Other Non-Pharmaceutical Medical Items - (gloves, linen, etc.)	7,000,000.00	7,140,000.00	7,282,800.00
2211002	Dressings and Other Non-Pharmaceutical Medical Items - (gloves, linen, etc.)	2,000,000.00	2,040,000.00	2,080,800.00
2211008	Laboratory Materials, Supplies and Small Equipment	15,620,000.00	15,932,400.00	16,251,048.00
3111403	County health research and innovation	200,000.00	204,000.00	208,080.00
3111002	Health information systems management	8,000,000.00	8,160,000.00	8,323,200.00
	Sub Total	**194,891,477.76**	**198,789,307.32**	**202,765,093.46**
Program 3: Preventive and Promotive Services				
2210504	Community and health facility-based interventions (support to UHC Vulnerable HH)	61,329,352.00	62,555,939.04	63,807,057.82
2210713	Communicable disease prevention and Control	7,000,000.00	7,140,000.00	7,282,800.00
2211015	Sanitation programmes (including BIDP)	12,500,000.00	12,750,000.00	13,005,000.00
2211004	Nutrition services	10,000,000.00	10,200,000.00	10,404,000.00
2210504	Community maternal and child health (Inclusive of Cus operationalization)	3,300,000.00	3,366,000.00	3,433,320.00
	Sub Total	**94,129,352.00**	**96,011,939.04**	**97,932,177.82**
Program 4: Reproductive Health Services				
2640499	Transformative Health Care systems - Family planning services	5,000,000.00	5,100,000.00	5,202,000.00
2640499	Transformative Health Care systems - Maternal , newborn and child health services	80,737,242.00	82,351,986.84	83,999,026.58
2640499	Transformative Health Care systems - Immunization services	5,000,000.00	5,100,000.00	5,202,000.00
	Sub Total	**90,737,242.00**	**92,551,986.84**	**94,403,026.58**

	Net Recurrent	**1,632,791,664.44**	**1,665,447,497.73**	**1,698,756,447.68**
	Net O&M	**613,291,664.44**		
	Development Expenditure			
Program 5: Health Infrastructure				
3110202	Non-Residential Buildings (Hospitals, Health centres, dispensaries)	83,729,767.56	85,404,362.91	87,112,450.17
3110202	Development Maintenance by THS - Renovations Non-Residential Buildings (Hospitals, Health centres, dispensaries)	8,000,000.00	8,160,000.00	8,323,200.00
3111101	Purchase of Medical and Dental Equipment -	12,320,000.00	12,566,400.00	12,817,728.00
2210606	Leasing of medical equipment	153,297,872.00	156,363,829.44	159,491,106.03
3110707	Purchase of ambulances - County purchase	22,000,000.00	22,440,000.00	22,888,800.00
Total Expenditure of Programme 5 - Development		**279,347,639.56**	**284,934,592.35**	**290,633,284.20**
	Use of Goods and Services	**1,632,791,664.44**	**1,665,447,497.73**	**1,698,756,447.68**
	Development	**279,347,639.56**	**284,934,592.35**	**290,633,284.20**
	GRAND TOTAL	**1,912,139,304.00**	**1,950,382,090.08**	**1,989,389,731.88**
Education and Vocational TC				
Sub Item	**Sub Item Name**	**FY 2021/2022**	**FY 2022/2023**	**FY 2022/2024**
	Use of Goods & Services			
2210102	Water And Sewerage Charges	30,000.00	30,600.00	31,212.00
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	300,000.00	306,000.00	312,120.00
2210303	Daily Subsistence Allowance	1,200,000.00	1,224,000.00	1,248,480.00
2210302	Accommodation - Domestic Travel	2,307,000.00	2,353,140.00	2,400,202.80

2210203	Courier and Postal Services	7,109.00	7,251.18	7,396.20
2211399	Other Operating Expenses-Community Participation	1,383,431.00	1,411,099.62	1,439,321.61
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	560,000.00	571,200.00	582,624.00
2211016	Purchase of Uniforms and Clothing-Staff	100,000.00	102,000.00	104,040.00
2210802	Boards, Committees, Conferences and Seminars(Community strategy	2,023,500.00	2,063,970.00	2,105,249.40
2210103	Gas Expenses	26,300.00	26,826.00	27,362.52
2211101	General Office Supplies (Papers, pencils, forms, small office equipment etc.)	1,305,000.00	1,331,100.00	1,357,722.00
2211103	Sanitary and Cleaning Materials, Supplies and Services	62,600.00	63,852.00	65,129.04
2211301	Bank Service Commission and Charges	18,150.00	18,513.00	18,883.26
2211201	Fuel	1,200,000.00	1,224,000.00	1,248,480.00
2210904	Vehicle Insurance	360,000.00	367,200.00	374,544.00
2220101	Maintenance of Vehicles	1,500,000.00	1,530,000.00	1,560,600.00
	Sub Total	**12,383,090.00**	**12,630,751.80**	**12,883,366.84**
Policy, Planning and General Administrative services				
2640101	Bursaries and Support Services	56,496,660.00	57,626,593.20	58,779,125.06
2630101	Revolving Fund	20,000,000.00	20,400,000.00	20,808,000.00
2640499	Other Transfers(Support to Polytechnic)	47,000,000.00	47,940,000.00	48,898,800.00
	Sub Total	**123,496,660.00**	**125,966,593.20**	**128,485,925.06**
	Total Recurrent Expenditure	**135,879,750.00**	**138,597,345.00**	**141,369,291.90**
	Development Expenditure			
Early Childhood Development and Education				

3110202	Construction of ECD Classrooms	75,000,000.00	76,500,000.00	78,030,000.00
3110901	Furniture in ECD	8,100,000.00	8,262,000.00	8,427,240.00
3111109	Teaching/ Learning Materials	3,500,000.00	3,570,000.00	3,641,400.00
3110902	Ancillary Education Support	14,290,500.00	14,576,310.00	14,867,836.20
	Feeding Programme	109,000,000.00	111,180,000.00	113,403,600.00
	Sub-Total	**209,890,500.00**	**214,088,310.00**	**218,370,076.20**
Technical Vocational Educational and Training				
3110202	Infrastructure Development and Expansion	-	-	-
	Sub-Total	-	-	-
	Net Recurrent Expenditure	**135,879,750.00**	**138,597,345.00**	**141,369,291.90**
	Net Development Expenditure	**209,890,500.00**	**214,088,310.00**	**218,370,076.20**
	GRAND TOTAL	**345,770,250.00**	**352,685,655.00**	**359,739,368.10**
Water and Environment				
Sub Item	**Sub Item Name**	**FY 2021/22**	**FY 2022/23**	**FY 2023/24**
Water and Irrigation				
	Compensation to Employees			
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	**-**	**-**	**-**
	Use of Goods & Services			
2210103	Gas expense	20,000.00	20,400.00	20,808.00
2210102	Water and Sewerage Charges	30,000.00	30,600.00	31,212.00
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	40,000.00	40,800.00	41,616.00
2210203	Courier and Postal Services	10,000.00	10,200.00	10,404.00
2210399	Domestic Travel and Other Transportation Costs	3,500,000.00	3,570,000.00	3,641,400.00
2210101	Electricity	100,000.00	102,000.00	104,040.00
2210303	Daily subsistence allowances	650,000.00	663,000.00	676,260.00
2210802	Boards, Conferences, Seminars, other expenses	1,000,000.00	1,020,000.00	1,040,400.00
2211399	Community Participation [other operating expenses]	4,000,000.00	4,080,000.00	4,161,600.00
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000.00	1,020,000.00	1,040,400.00
2210503	Subscriptions to Newspapers, Magazines and Periodicals	90,000.00	91,800.00	93,636.00
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,000,000.00	1,020,000.00	1,040,400.00
2211016	Purchase of Uniforms and Clothing – Staff	500,000.00	510,000.00	520,200.00
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	1,200,000.00	1,224,000.00	1,248,480.00
2211201	Refined Fuels and Lubricants for Transport	6,500,000.00	6,630,000.00	6,762,600.00
3111002	Purchase of computers and other IT equipment for offices	700,000.00	714,000.00	728,280.00
2211102	Supplies and Accessories for Computers and Printers	400,000.00	408,000.00	416,160.00

2211103	Sanitary and Cleaning Materials, Supplies and Services	500,000.00	510,000.00	520,200.00
2210799	Training Expenses	500,000.00	510,000.00	520,200.00
2211306	Membership fees, dues and subscription to professional and trade bodies	300,000.00	306,000.00	312,120.00
	Sub Total	**22,040,000.00**	**22,480,800.00**	**22,930,416.00**
	Other Recurrent Expenditure			
2630201	Support to Bomet Water Company (Grants)	99,600,000.00	101,592,000.00	103,623,840.00
3110701	Purchase of motor vehicles	-	-	-
3110704	Purchase of motor cycles	1,300,000.00	1,326,000.00	1,352,520.00
3111001	Purchase of furniture and fittings	2,000,000.00	2,040,000.00	2,080,800.00
2220101	Maintenance Expenses-Motor Vehicles , Drilling Rig and Accessories	3,500,000.00	3,570,000.00	3,641,400.00
2220202	Maintenance of Office Furniture and Equipment	200,000.00	204,000.00	208,080.00
	Motor vehicle Insurance cover	1,000,000.00	1,020,000.00	1,040,400.00
2220205	Maintenance of Buildings and Stations -- Non-Residential	500,000.00	510,000.00	520,200.00
2220210	Maintenance of Computer, Software and Network	100,000.00	102,000.00	104,040.00
	Office rent	2,400,000.00	2,448,000.00	2,496,960.00
	Sub Total Other Recurrent	**110,600,000.00**	**112,812,000.00**	**115,068,240.00**
	Total Recurrent Expenditure	**132,640,000.00**	**135,292,800.00**	**137,998,656.00**
	Development Expenditure			
Programme 1: Policy planning and administrative services				
2210504	County water policy and bill	1,000,000.00	1,020,000.00	1,040,400.00

2210504	County Water Master Plan documentation	3,500,000.00	3,570,000.00	3,641,400.00
	Sub Total	**4,500,000.00**	**4,590,000.00**	**4,681,800.00**
Programme 2: Development of Water Supply for Domestic and Commercial purposes				
3110602	Water supply infrastructure	59,000,000.00	60,180,000.00	61,383,600.00
2640499	Cash Transfer (BIDP Programme)	80,000,000.00	81,600,000.00	83,232,000.00
3110602	water harvesting and storage	23,500,000.00	23,970,000.00	24,449,400.00
3110602	Spring protection	5,000,000.00	5,100,000.00	5,202,000.00
3110602	Hydrogeological Surveys, Drilling and Equipping of boreholes and other civil works	20,000,000.00	20,400,000.00	20,808,000.00
	Sub Total	**187,500,000.00**	**191,250,000.00**	**195,075,000.00**
Programme 3: Irrigation Development				
3110602	Irrigation infrastructure	1,000,000.00	1,020,000.00	1,040,400.00
	Sub Total	**1,000,000.00**	**1,020,000.00**	**1,040,400.00**
Programme 4: Waste Water Management				
	Resource mobilization for proposed Sotik sewerage project	500,000.00	510,000.00	520,200.00
	Sub Total	**500,000.00**	**510,000.00**	**520,200.00**
	Net Recurrent Expenditure	**132,640,000.00**	**135,292,800.00**	**137,998,656.00**
	Net Development Expenditure	**193,500,000.00**	**197,370,000.00**	**201,317,400.00**
	GRAND TOTAL	**326,140,000.00**	**332,662,800.00**	**339,316,056.00**
Environment and Natural Resources				
	Compensation to Employees			
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	**-**	**-**	**-**
	Use of Goods & Services			
2210103	Gas expense	15,000.00	15,300.00	15,606.00
2210102	Water and Sewerage Charges	-	-	-
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	20,000.00	20,400.00	20,808.00
2210203	Courier and Postal Services	10,000.00	10,200.00	10,404.00
2210399	Domestic Travel and Other Transportation Costs	1,500,000.00	1,530,000.00	1,560,600.00
2210101	Electricity	-	-	-
2210303	Daily subsistence allowances	350,000.00	357,000.00	364,140.00
2210802	Boards, Conferences, Seminars, other expenses	1,000,000.00	1,020,000.00	1,040,400.00
2211399	Community Participation [other operating expenses]	1,000,000.00	1,020,000.00	1,040,400.00
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000.00	1,020,000.00	1,040,400.00
2210503	Subscriptions to Newspapers, Magazines and Periodicals	40,000.00	40,800.00	41,616.00
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,000,000.00	1,020,000.00	1,040,400.00
2211016	Purchase of Uniforms and Clothing – Staff	300,000.00	306,000.00	312,120.00
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	600,000.00	612,000.00	624,240.00

2211201	Refined Fuels and Lubricants for Transport	500,000.00	510,000.00	520,200.00
3111002	Purchase of computers and other IT equipment for offices	300,000.00	306,000.00	312,120.00
2211102	Supplies and Accessories for Computers and Printers	200,000.00	204,000.00	208,080.00
2211103	Sanitary and Cleaning Materials, Supplies and Services	-	-	-
2210799	Training Expenses	300,000.00	306,000.00	312,120.00
2211306	Membership fees, dues and subscription to professional and trade bodies	100,000.00	102,000.00	104,040.00
	Sub Total	**8,235,000.00**	**8,399,700.00**	**8,567,694.00**
	Other Recurrent Expenditure			
2630201	Support to Bomet Water Company (Grants)	-	-	-
3110701	Purchase of motor vehicles	-	-	-
3110704	Purchase of motor cycles	300,000.00	306,000.00	312,120.00
3111001	Purchase of furniture and fittings	615,000.00	627,300.00	639,846.00
2220101	Maintenance Expenses-Motor Vehicles (Pending Bills)	500,000.00	510,000.00	520,200.00
2220202	Maintenance of Office Furniture and Equipment	60,000.00	61,200.00	62,424.00
	Motor vehicle Insurance cover	-	-	-
2220205	Maintenance of Buildings and Stations -- Non-Residential		-	-
2220210	Maintenance of Computer, Software and Network	50,000.00	51,000.00	52,020.00
	Office rent	-	-	-
	Sub Total Other Recurrent	**1,525,000.00**	**1,555,500.00**	**1,586,610.00**
	Total Recurrent Expenditure	**9,760,000.00**	**9,955,200.00**	**10,154,304.00**
	Development Expenditure			

Programme 1: Policy planning and administrative services				
2210504	Consultancy Services for county environmental coordination and management policy	1,000,000.00	1,020,000.00	1,040,400.00
	Sub Total	**1,000,000.00**	**1,020,000.00**	**1,040,400.00**
Programme 2: Environmental and natural resources protection and conservation				
3111604	Soil and water conservation	2,000,000.00	2,040,000.00	2,080,800.00
3111604	Riparian protection	3,500,000.00	3,570,000.00	3,641,400.00
3111604	Agroforestry	1,000,000.00	1,020,000.00	1,040,400.00
3111604	Solid waste management	1,500,000.00	1,530,000.00	1,560,600.00
	Climate Change adaptation and Resilience	3,600,000.00	3,672,000.00	3,745,440.00
3111305	Environmental education and awareness	1,500,000.00	1,530,000.00	1,560,600.00
	Sub Total	**13,100,000.00**	**13,362,000.00**	**13,629,240.00**
	Total Development	**14,100,000.00**	**14,382,000.00**	**14,669,640.00**
	Total Recurrent Expenditure	**9,760,000.00**	**9,955,200.00**	**10,154,304.00**
	Net Recurrent Expenditure	**142,400,000.00**	**145,248,000.00**	**148,152,960.00**
	Net Development Expenditure	**207,600,000.00**	**211,752,000.00**	**215,987,040.00**
	TOTAL	**23,860,000.00**	**24,337,200.00**	**24,823,944.00**
	GRAND TOTAL	**350,000,000.00**	**357,000,000.00**	**364,140,000.00**
Department of Lands, Housing and Urban Planning				
Lands				
Sub Item	**Sub Item Name**	**FY 2021/2022**	**FY 2022/2023**	**FY 2023/2024**
	Use of Goods & Services			

2210399	Domestic Travel and Subs.- Others- to capacity build and attend institutional meetings/trainings for surveyors and planners/valuers	700,000.00	714,000.00	728,280.00
2211399	Other Operating expenses- Community Participation on survey works and town planning activities across all wards	800,000.00	816,000.00	832,320.00
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks during meetings	350,000.00	357,000.00	364,140.00
2210802	Boards, Committees, Conferences and Seminars - Departmental committees e.g. Land committees and Development Approval Committees, Compliance committees etc.	1,200,000.00	1,224,000.00	1,248,480.00
2210303	Daily Subsistence Allowance - Field Survey works and planning	700,000.00	714,000.00	728,280.00
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	350,000.00	357,000.00	364,140.00
3111002	Supplies of Computers and Printers and survey equipment	315,000.00	321,300.00	327,726.00
3110902	Purchase of household and institutional appliances	200,000.00	204,000.00	208,080.00
	Sub Total	**4,615,000.00**	**4,707,300.00**	**4,801,446.00**
	Other Recurrent Expenditure			
	Land tittle deeds acquisition- acquire title deeds for all lands acquired by the County Government, Including PI lands- Statutory fees, stamp duty, land board fees, Registration fees and all survey costs	6,000,000.00	6,120,000.00	6,242,400.00
	Sub Total	**6,000,000.00**	**6,120,000.00**	**6,242,400.00**
	Development Expenditure			
	Land Purchase-Wards	25,000,000.00	25,500,000.00	26,010,000.00

	Acquisition of land -EPZ	10,000,000.00	10,200,000.00	10,404,000.00
	Land purchase-Airport	20,000,000.00	20,400,000.00	20,808,000.00
	Land Purchase-Mother and Child center	10,000,000.00	10,200,000.00	10,404,000.00
	Development Total	**65,000,000.00**	**66,300,000.00**	**67,626,000.00**
	TOTAL	**75,615,000.00**	**77,571,000.00**	**79,122,420.00**
Urban Management				
Sub Item	**Sub Item Name**	**FY 2020/2021**	**FY 2022/2023**	**FY 2023/2024**
	Use of Goods & Services			
2210102	Water and sewerage charges	100,000.00	102,000.00	104,040.00
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	20,000.00	20,400.00	20,808.00
2210203	Courier and Postal Services	20,000.00	20,400.00	20,808.00
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)-executive	1,200,000.00	1,224,000.00	1,248,480.00
2210399	Domestic Travel and Subs.- To capacity build and attend institutional meetings/trainings for urban planners, development control, solid management workshops and trainings	1,000,000.00	1,020,000.00	1,040,400.00
2210502	Publishing and Printing Services - magazines and fliers	300,000.00	306,000.00	312,120.00
2210503	Subscriptions to Newspapers, Magazines and Periodicals - Executive	40,000.00	40,800.00	41,616.00
2210504	Advertising, Awareness & Publicity Campaigns-on waste management	400,000.00	408,000.00	416,160.00
2211399	Other Operating expenses- Community Participation on urban planning issues, town committee ,market stakeholders etc.	1,200,000.00	1,224,000.00	1,248,480.00

22108 01	Catering Services (receptions), Accommodation, Gifts, Food and Drinks -Market stakeholder meetings	250,000.00	255,000.00	260,100.00
22108 02	Boards, Committees, Conferences and Seminars - Urban and town committees	2,400,000.00	2,448,000.00	2,496,960.00
221010 3	Gas Expenses	55,000.00	56,100.00	57,222.00
221101 6	Purchase of Uniforms and Clothing-Staff including protective clothing for casual workers	200,000.00	204,000.00	208,080.00
22103 02	Training expenses	600,000.00	612,000.00	624,240.00
22103 03	Daily Subsistence Allowance - lunch allowances for field operations	600,000.00	612,000.00	624,240.00
221110 1	General Office Supplies (papers, pencils, forms, small office equipment etc.)	200,000.00	204,000.00	208,080.00
221110 3	Sanitary and Cleaning Materials, Supplies and Services	350,000.00	357,000.00	364,140.00
311100 2	Supplies of Computers and Printers	300,000.00	306,000.00	312,120.00
22201 01	Maintenance Expenses- Motor vehicles-Heavy Garbage trucks and tractors allocated for solid waste collection and other department vehicles	3,000,000.00	3,060,000.00	3,121,200.00
221120 1	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	4,000,000.00	4,080,000.00	4,161,600.00
22109 04	Vehicle Insurance -Garbage trucks and tractors and other department vehicles e.g. for survey	1,000,000.00	1,020,000.00	1,040,400.00
	Sub Total	**17,235,000.00**	**17,579,700.00**	**17,931,294.00**
	Development Expenditure			
	Urban Infrastructure - Development of public utilities- Public toilets, Storm water drains and other urban public	40,000,000.00	40,800,000.00	41,616,000.00

	infrastructure in 20 wards outside the Municipality.			
	Development Total	**40,000,000.00**	**40,800,000.00**	**41,616,000.00**
	TOTAL	**57,235,000.00**	**58,379,700.00**	**59,547,294.00**
Housing Development				
Sub Item	**Sub Item Name**	**FY 2020/2021**	**FY 2022/2023**	**FY 2023/2024**
	Recurrent Expenditure			
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.) -Executive	500,000.00	510,000.00	520,200.00
2211399	Other Operating expenses- Community Participation on housing and partnerships in housing to stakeholders	600,000.00	612,000.00	624,240.00
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	250,000.00	255,000.00	260,100.00
2210802	Boards, Committees, Conferences and Seminars -for housing committee and County Housing Board	900,000.00	918,000.00	936,360.00
2211016	Purchase of Uniforms and Clothing-Staff	200,000.00	204,000.00	208,080.00
2210302	Accommodation - Domestic Travel -based on invitations, COG meetings, Development partners and State department of Housing, urban and Infrastructure.	600,000.00	612,000.00	624,240.00
2210303	Daily Subsistence Allowance - housing committees and Housing Board	600,000.00	612,000.00	624,240.00
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	300,000.00	306,000.00	312,120.00
3111002	Supplies of Computers and Printers	400,000.00	408,000.00	416,160.00
	Sub Total	**4,350,000.00**	**4,437,000.00**	**4,525,740.00**

2220205	Maintenance of Buildings and Stations -- Non-Residential i.e. offices	2,800,000.00	2,968,000.00	3,146,080.00
	Sub Total	**2,800,000.00**	**2,968,000.00**	**3,146,080.00**
Municipality				
Sub Item	**Sub Item Name**	**FY 2020/2021**	**FY 2022/2023**	**FY 2023/2024**
	Compensation to Employees			
2110117	Basic salary	22,093,440.00	22,535,308.80	22,986,014.98
2210101	Nssf	194,400.00	198,288.00	202,253.76
2210301	House allowance	9,078,000.00	9,259,560.00	9,444,751.20
2210314	Commuter	4,172,000.00	4,255,440.00	4,340,548.80
2210320	Leave allowance	258,000.00	263,160.00	268,423.20
2220103	Pension scheme	4,204,160.00	4,288,243.20	4,374,008.06
	Sub Total	**40,000,000.00**	**40,800,000.00**	**41,616,000.00**
	Use of Goods & Services			
2210102	Water and sewerage charges	20,000.00	20,400.00	20,808.00
2210101	Electricity	40,000.00	40,800.00	41,616.00
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	10,000.00	10,200.00	10,404.00
2210203	Courier and Postal Services	10,000.00	10,200.00	10,404.00
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.) Executive and Board Members	700,000.00	714,000.00	728,280.00
2210399	Domestic Travel and Subs.- Others- Municipality Board members and Municipality staff to meetings and capacity building trainings	1,200,000.00	1,224,000.00	1,248,480.00
2210502	Publishing and Printing Services	300,000.00	306,000.00	312,120.00
2210503	Subscriptions to Newspapers, Magazines and Periodicals	20,000.00	20,400.00	20,808.00

2210504	Advertising, Awareness & Publicity Campaigns for Municipality activities	300,000.00	306,000.00	312,120.00
2211399	Other Operating expenses-Community Participation on Urban support projects by the world bank under the KUSP programme	900,000.00	918,000.00	936,360.00
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks -hosting KUSP assessment and inspection of works	900,000.00	918,000.00	936,360.00
2210802	Boards, Committees, Conferences and Seminars-Board members and staff with partners and related agencies	1,600,000.00	1,632,000.00	1,664,640.00
2210103	Gas Expenses-office	30,000.00	30,600.00	31,212.00
2211016	Purchase of Uniforms and Clothing-Staff including protective clothing for casual workers under municipality	500,000.00	510,000.00	520,200.00
2210302	Accommodation - Domestic Travel -based on invitation, COG meetings, Development partners for Municipal staff and Board members -for peer learning	1,000,000.00	1,020,000.00	1,040,400.00
2210303	Daily Subsistence Allowance - Board members and municipal staff and municipal stakeholders, business community, Municipal neighborhoods associations	1,000,000.00	1,020,000.00	1,040,400.00
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	600,000.00	612,000.00	624,240.00
2211103	Sanitary and Cleaning Materials, Supplies and Services	200,000.00	204,000.00	208,080.00
3111002	Supplies of Computers and Printers	650,000.00	663,000.00	676,260.00
2211301	Bank Service Commission and Charges	20,000.00	20,400.00	20,808.00
	Sub Total	**10,000,000.00**	**10,200,000.00**	**10,404,000.00**
	TOTAL	**50,000,000.00**	**51,000,000.00**	**52,020,000.00**

	Net O&M	**45,000,000.00**		
	Net Recurrent Expenditure	**85,000,000.00**	**86,812,000.00**	**88,666,960.00**
	Net Development Expenditure	**105,000,000.00**	**107,100,000.00**	**109,242,000.00**
	GRAND TOTAL	**190,000,000.00**	**193,912,000.00**	**197,908,960.00**
Roads Public Works and Transport				
Sub Item	**Sub Item Name**	**FY2021/2022**	**FY2022/2023**	**FY2023/2024**
	Use of Goods & Services			
2210103	Gas expense	96,800.00	98,736.00	100,710.72
2210203	Courier and Postal Services	20,000.00	20,400.00	20,808.00
2110202	Casual Labour - Others	25,000,000.00	25,500,000.00	26,010,000.00
2210399	Domestic / foreign Travel and Subsistence, and Other Transportation Costs	5,000,000.00	5,100,000.00	5,202,000.00
2210101	Electricity	121,000.00	123,420.00	125,888.40
2211399	Community Participation [other operating expenses]	3,000,000.00	3,060,000.00	3,121,200.00
2210309	Field Allowance (supervision)	1,500,000.00	1,530,000.00	1,560,600.00
2210503	Subscriptions to Newspapers, Magazines and Periodicals	99,220.00	101,204.40	103,228.49
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,000,000.00	2,040,000.00	2,080,800.00
2210903	Plant, Equipment and Machinery Insurance	3,000,000.00	3,060,000.00	3,121,200.00
2210904	Motor Vehicles Insurance	1,000,000.00	1,020,000.00	1,040,400.00
2211306	Membership Fees, Dues And Subscriptions To Professional And Trade Bodies	250,000.00	255,000.00	260,100.00

2210502	Publishing And Printing Services	500,000.00	510,000.00	520,200.00
2210504	Advertising, awareness and public campaigns	1,500,000.00	1,530,000.00	1,560,600.00
2210802	Boards, committees, conferences and seminars	6,164,552.00	6,287,843.04	6,413,599.90
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	3,035,000.00	3,095,700.00	3,157,614.00
2211102	Supplies and Accessories for Computers and Printers	1,000,000.00	1,020,000.00	1,040,400.00
3111002	Purchase of computers, printers and other IT equipment	2,500,000.00	2,550,000.00	2,601,000.00
2211103	Sanitary and Cleaning Materials, Supplies and Services	387,200.00	394,944.00	402,842.88
	Sub Total	**56,173,772.00**	**57,297,247.44**	**58,443,192.39**
	Other Recurrent Expenditure			
2211201	Road maintenance (Fuel)	10,000,000.00	10,200,000.00	10,404,000.00
2220101	Maintenance Expenses-Motor Vehicles	15,000,000.00	15,300,000.00	15,606,000.00
2220201	Maintenance of Plant, Machinery and Equipment	20,000,000.00	20,400,000.00	20,808,000.00
2220205	Maintenance of Buildings and Stations -- Non-Residential	1,000,000.00	1,020,000.00	1,040,400.00
3111001	Purchase of Office Furniture and Fittings	5,000,000.00	5,100,000.00	5,202,000.00
2220210	Maintenance of Computer, Software and Network	1,500,000.00	1,530,000.00	1,560,600.00
	Sub Total	**52,500,000.00**	**53,550,000.00**	**54,621,000.00**
	Total Recurrent Expenditure	**108,673,772.00**	**110,847,247.44**	**113,064,192.39**
	Development Expenditure			
Programme 1: Policy planning and administrative services				
	Policy Development (Public Works policy)	-	-	-
	Sub Total	**-**	**-**	**-**

Programme 2: Roads Construction & Maintenance				
3110499	Construction of Roads	318,750,000.00	325,125,000.00	331,627,500.00
3110601	Overhaul of Roads (RMLF)	-	-	-
	Sub Total	**318,750,000.00**	**325,125,000.00**	**331,627,500.00**
Programme 3: Development and Maintenance of other Public works				
3110501	Construction and Maintenance of Motorized Bridge	35,000,000.00	35,700,000.00	36,414,000.00
3110501	Culvert Installation	-	-	-
3110501	Foot Bridge construction	35,000,000.00	35,700,000.00	36,414,000.00
3110299	Construction and equipping of Material Testing Lab	8,000,000.00	8,160,000.00	8,323,200.00
2211311	Consultancy services for Construction works	3,000,000.00	3,060,000.00	3,121,200.00
3111112	Purchase of soft wares	5,000,000.00	5,100,000.00	5,202,000.00
	Sub Total	**86,000,000.00**	**87,720,000.00**	**89,474,400.00**
Programme 4: County Transport Infrastructure				
3110504	Operationalization of a Fleet management system and construction of a control room	2,000,000.00	2,040,000.00	2,080,800.00
3110299	Construction of buildings (Service Bay)	10,000,000.00	10,200,000.00	10,404,000.00
3110202	Equipping of County Mechanical Workshop	3,000,000.00	3,060,000.00	3,121,200.00
3110701	Purchase of Supervision vehicles	35,000,000.00	35,700,000.00	36,414,000.00
2211029	Road safety	1,500,000.00	1,530,000.00	1,560,600.00
	Sub Total	**51,500,000.00**	**52,530,000.00**	**53,580,600.00**

	Total Development	**456,250,000.00**	**377,655,000.00**	**385,208,100.00**
	Total Recurrent Expenditure	**108,673,772.00**	**110,847,247.44**	**113,064,192.39**
	GRAND TOTAL	**564,923,772.00**	**488,502,247.44**	**498,272,292.39**
	Co-operatives and Enterprise Development			
Sub Item	**Sub Item Name**	**FY 2021/2022**	**FY 2022/2023**	**FY 2023/2024**
	Compensation to Employees			
2110117	Basic Salaries-	-	-	-
2110301	House Allowance	-	-	-
2110314	Transport Allowance	-	-	-
2110320	Leave Allowance	-	-	-
2120100	Employer Contributions to Compulsory National Social Security Schemes	-	-	-
	Sub Total	-	-	-
	Use of Goods & Services			
2210102	Water and sewerage charges	200,000.00	204,000.00	208,080.00
2211201	Fuel and Lubricants	4,500,000.00	4,590,000.00	4,681,800.00
2210904	Motor vehicle insurance	300,000.00	306,000.00	312,120.00
2220101	Motor vehicle maintenance	2,000,000.00	2,040,000.00	2,080,800.00
2210101	Electricity	200,000.00	204,000.00	208,080.00
2210103	Gas expenses	50,000.00	51,000.00	52,020.00
3110701	Purchase of uniforms and clothing -staff	20,000.00	20,400.00	20,808.00
2211399	Other Operating expenses	1,000,000.00	1,020,000.00	1,040,400.00
2210203	Courier and Postal Services	30,000.00	30,600.00	31,212.00

2210301	Travel Costs (airlines, bus, railway, mileage, allowance	2,000,000.00	2,040,000.00	2,080,800.00
2210302	Accommodation - Domestic Travel	3,500,000.00	3,570,000.00	3,641,400.00
2210604	Hire of Transport	200,000.00	204,000.00	208,080.00
2210503	Subscriptions to Newspapers, Magazines and Periodicals	50,000.00	51,000.00	52,020.00
2210303	Daily Subsistence Allowance	1,500,000.00	1,530,000.00	1,560,600.00
2210703	Production and Printing of Training Materials	200,000.00	204,000.00	208,080.00
2210704	Hire of Training Facilities and Equipment	300,000.00	306,000.00	312,120.00
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,000,000.00	2,040,000.00	2,080,800.00
2210802	Boards, committees, conferences and seminars (Community strategy activities)	1,500,000.00	1,530,000.00	1,560,600.00
2211301	Bank Service Commission and Charges	10,000.00	10,200.00	10,404.00
2211306	Subscription to professional bodies	100,000.00	102,000.00	104,040.00
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	1,000,000.00	1,020,000.00	1,040,400.00
2211102	Supplies for accessories for computers and printers	200,000.00	204,000.00	208,080.00
2211103	Sanitary and Cleaning Materials, Supplies and Services	300,000.00	306,000.00	312,120.00
3111001	Purchase of office furniture and fittings	640,000.00	652,800.00	665,856.00
3110902	Purchase of household and institutional appliances	100,000.00	102,000.00	104,040.00
	Maintainance of buildings	400,000.00	408,000.00	416,160.00
	Sub Total	**22,300,000.00**	**22,746,000.00**	**23,200,920.00**
3110704	Purchase of Motor Vehicle	2,500,000.00	2,550,000.00	2,601,000.00
2210505	Trade shows and Exhibition	500,000.00	510,000.00	520,200.00
2210799	Training expenses- Other	1,500,000.00	1,530,000.00	1,560,600.00

2211311	Consultancy Services-Environmental Impact Assessment	300,000.00	306,000.00	312,120.00
	Other Recurrent Expenditure	**4,800,000.00**	**4,896,000.00**	**4,993,920.00**
	Total Recurrent Expenditure	**27,100,000.00**	**27,642,000.00**	**28,194,840.00**
	Development Expenditure			
	Policy formulation ,review and administration	3,500,000.00	2,550,000.00	2,601,000.00
SP3.1 Cooperative development and management				
	Support to cooperatives on completion of ongoing projects in all sub counties	12,400,000.00	12,648,000.00	12,900,960.00
	Capacity building on leadership and governance in all sub counties	600,000.00	612,000.00	624,240.00
	Completion of cooperatives flagships and pilot projects in all sub counties	2,500,000.00	2,550,000.00	2,601,000.00
	Business support management information systems and inventory management in all sub counties	2,500,000.00	2,550,000.00	2,601,000.00
	Audit and compliance in all cooperatives	900,000.00	918,000.00	936,360.00
	Strategic plans and Business development of flagship projects	1,500,000.00	1,530,000.00	1,560,600.00
	Sub Total	**20,400,000.00**	**20,808,000.00**	**21,224,160.00**
SP3.2 Value addition and marketing				
3111103	Support to certification - KEBS, Patents and Copyrights	1,200,000.00	1,224,000.00	1,248,480.00
3110504	Completion and Promotion of value addition projects	7,300,000.00	7,446,000.00	7,594,920.00
3111403	Support and Promote marketing ventures/networks	1,000,000.00	1,020,000.00	1,040,400.00
	Sub Total	**9,500,000.00**	**9,690,000.00**	**9,883,800.00**
SP. 4. Enterprise Development Fund				
	Operationalization of Enterprise Revolving Fund	450,000.00	459,000.00	468,180.00

	Provision of Credit facility to financial and semi-institutions for on lending to SMEs, Groups and Individuals	43,005,000.00	43,865,100.00	44,742,402.00
	Development of Resource mobilization proposals	45,000.00	45,900.00	46,818.00
	Sub Total	**43,500,000.00**	**44,370,000.00**	**45,257,400.00**
	Net Recurrent Expenditure	**27,100,000.00**	**27,642,000.00**	**28,194,840.00**
	Net Development Expenditure	**76,900,000.00**	**77,418,000.00**	**78,966,360.00**
	GRAND TOTAL	**104,000,000.00**	**105,060,000.00**	**107,161,200.00**
Trade, Energy, Tourism and Industry				
Sub Item	**Sub Item Name**	**FYv2021/2022**	**FY 2022/2023**	**FY 2023/2024**
	Compensation to Employees			
2110101	Basic Salary	-	-	-
2120101	Nssf	-	-	-
2120103	Employer Contribution To Pension Scheme	-	-	-
	Responsibility Allowance	-	-	-
2110301	House Allowances	-	-	-
	Casuals	-	-	-
	Leave Allowances	-	-	-
2110314	Commuter Allowances	-	-	-
	Sub Total	**-**	**-**	**-**
	Use of Goods and Services			
2210101	Electricity	50,000.00	51,000.00	52,020.00
2210102	Water And Sewerage Charges	30,000.00	30,600.00	31,212.00
2210103	Gas Expense	30,000.00	30,600.00	31,212.00

22102 01	Telephone, Telex, Facsimile And Mobile Phone Services	100,000.00	102,000.00	104,040.00
221101 6	Purchase Of Uniforms And Clothing-Staff	300,000.00	306,000.00	312,120.00
22102 03	Courier And Postal Services	20,000.00	20,400.00	20,808.00
22102 02	Internet Connections	-	-	-
22102 05	Satellite Access Services	200,000.00	204,000.00	208,080.00
221139 9	Community Participation	711,000.00	725,220.00	739,724.40
221070 5	Field Training Attachments	500,000.00	510,000.00	520,200.00
22103 01	Travel Costs (Airlines, Bus, Railway, Mileage Allowances, Etc.)	2,000,000.00	2,040,000.0 0	2,080,800.00
22103 02	Accommodation - Domestic Travel	2,550,000.00	2,601,000.00	2,653,020.00
22103 03	Daily Subsistence Allowance	100,000.00	102,000.00	104,040.00
22103 02	Domestic Travel And Subs. – Others	-	-	-
221050 2	Publishing And Printing Services	200,000.00	204,000.00	208,080.00
221050 3	Subscriptions To Newspapers, Magazines And Periodicals	70,000.00	71,400.00	72,828.00
221050 4	Advertising, Awareness And Publicity Campaigns	1,100,000.00	1,122,000.00	1,144,440.00
221059 9	Printing, Advertising – Other	40,000.00	40,800.00	41,616.00
22108 01	Catering Services (Receptions), Accommodation, Gifts, Food And Drinks	500,000.00	510,000.00	520,200.00
22108 02	Boards, Committees, Conferences And Seminars(Community Strategy Activities)	3,660,000.00	3,733,200.00	3,807,864.00
221050 5	Trade Shows And Exhibitions	1,000,000.00	1,020,000.00	1,040,400.00
22109 04	Insurance Expenses	-	-	-
221110 1	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment etc.)	750,000.00	765,000.00	780,300.00
221120 1	Refined Fuels And Lubricants For Transport	1,274,000.00	1,299,480.00	1,325,469.60
221110 3	Sanitary And Cleaning Materials, Supplies And Services	150,000.00	153,000.00	156,060.00

2211301	Bank Service Commission And Charges	6,000.00	6,120.00	6,242.40
3110902	Purchase Of Household And Institutional Appliances	70,000.00	71,400.00	72,828.00
3111001	Purchase Of Office Furniture And Fittings	-	-	-
2210304	Sundry Items	20,000.00	20,400.00	20,808.00
2220210	Maintenance Of Computers, Software, And Networks	100,000.00	102,000.00	104,040.00
3111003	Purchase Of Air Conditioners, Fans And Heating Appliances	150,000.00	153,000.00	156,060.00
3111009	Purchase Of Other Office Equipment	150,000.00	153,000.00	156,060.00
3111002	Purchase Of Computers, Printers And Other IT Equipment	150,000.00	153,000.00	156,060.00
2211102	Supplies And Accessories For Computers And Printers	200,000.00	204,000.00	208,080.00
3110704	Purchase Of Bicycles And Motorcycles	230,000.00	234,600.00	239,292.00
2211306	Membership Fees, Dues And Subscriptions To Professional And Trade Bodies	30,000.00	30,600.00	31,212.00
2220202	Maintenance Of Office Furniture And Equipment	40,000.00	40,800.00	41,616.00
	Sub Total	**16,481,000.00**	**16,810,620.00**	**17,146,832.40**
	Other Recurrent Expenditure			
2220101	Maintenance Expenses - Motor Vehicle	2,000,000.00	2,040,000.00	2,080,800.00
	Maintenance Expenses - Generators	450,000.00	459,000.00	468,180.00
	Sub Total	**2,450,000.00**	**2,499,000.00**	**2,548,980.00**
P1. Trade Development				
2210799	Capacity Building Of SMEs	2,000,000.00	2,040,000.00	2,080,800.00
2210807	Trade Awards	1,000,000.00	1,020,000.00	1,040,400.00
	Sub Total	**3,000,000.00**	**3,060,000.00**	**3,121,200.00**
P4. Tourism Development				

2210802	Training Services	-	-	-
2211311	Consultancy Services	-	-	-
	Sub Total	**-**	**-**	**-**
	Total Recurrent	**21,931,000.00**	**22,369,620.00**	**22,817,012.40**
	Development Expenditure			
P1. Trade Development				
2640499	S.P 1.1 County Enterprise Fund	-	-	-
2640499	S.P 1.2 Market Development	26,469,000.00	26,998,380.00	27,538,347.60
3111010	S.P 1.3 Fair Trade And Consumer Protection Practices	1,000,000.00	1,020,000.00	1,040,400.00
	Capacity Building on SMEs	-	-	-
2640499	S.P 1.1 Producer Business Groups	-	-	-
2640499	S.P 1.4 Support To Joint Loans Board	-	-	-
3111499	Market research and survey	-	-	-
2210802	S.P 1.6 County Investment conference	-	-	-
2640599	S.P 1.7 Support to Regional Economic block	-	-	-
	Total Expenditure Programme 1	**27,469,000.00**	**28,018,380.00**	**28,578,747.60**
P2. Energy Development				
3111011	S.P 2.1 Power Generation And Distribution Service_ street lights	2,220,000.00	2,264,400.00	2,309,688.00
3110504	S.P 2.2 Low Cost Energy Services	1,000,000.00	1,020,000.00	1,040,400.00
2640503	S.P 2.3 Counterpart funding Matching Funds REA	2,500,000.00	2,550,000.00	2,601,000.00
3110599	S.P 2.4 Installation and Maintainance of street lights	13,000,000.00	13,260,000.00	13,525,200.00
	Total Expenditure Programme 2	**18,720,000.00**	**19,094,400.00**	**19,476,288.00**

P3. Tourism Development				
2210802	S.P 3.1 Development Of The Tourism Niche Products	6,000,000.00	6,120,000.00	6,242,400.00
2210505	S.P 3.2 Tourism promotion and exhibition	540,000.00	550,800.00	561,816.00
	Total Expenditure Programme 3	**6,540,000.00**	**6,670,800.00**	**6,804,216.00**
P4. Industry Development				
3110202	S.P 4.1 Development Of Strategic Framework For Jua Kali /SME Sector	-	-	-
2210799	S.P 4.2 Capacity Building SME	-	-	-
3110504	S.P 4.3 Industrial Development And Support	8,000,000.00	8,160,000.00	8,323,200.00
	S.P. 4.4. Equipping of Jua Kali sheds	2,040,000.00	2,080,800.00	2,122,416.00
	Total Expenditure Programme 4	**10,040,000.00**	**10,240,800.00**	**10,445,616.00**
P.5 Investment				
2211399	County Investment Conference	-	-	-
3110299	S.P 5.2Fencing of Industrial Park/EPZ	-	-	-
	Total Expenditure Programme 5	**-**	**-**	**-**
	Total Development Budget	**62,769,000.00**	**64,024,380.00**	**65,304,867.60**
			-	-
	Recurrent & Other Recurrent	**21,931,000.00**	**22,369,620.00**	**22,817,012.40**
	Development Budget	**62,769,000.00**	**64,024,380.00**	**65,304,867.60**
	GRAND TOTAL	**84,700,000.00**	**86,394,000.00**	**88,121,880.00**
Youth, Sports, Gender and Culture				

Sub Item	Sub Item Name	FY 2021/2022	FY 2022/2023	FY 2023/2024
	Compensation to Employees			
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	**-**	**-**	**-**
	Use of Goods & Services			
2210101	Electricity	30,000.00	30,600.00	31,212.00
2210103	Gas expense	24,000.00	24,480.00	24,970.00
2210102	Water and sewerage charges	55,000.00	56,100.00	57,222.00
2210203	Courier and Postal Services	11,000.00	11,220.00	11,444.00
2210301	Travel Costs (airlines, bus, railway, mileage, allowance	500,000.00	510,000.00	520,200.00
2210399	Domestic Travel and Subsistence	2,400,000.00	2,448,000.00	2,496,960.00
2210503	Subscriptions to Newspapers, Magazines and Periodicals	20,000.00	20,400.00	20,808.00
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	810,370.00	826,577.00	843,109.00
2210802	Boards, Committee, Conferences	1,050,000.00	1,071,000.00	1,092,420.00
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	669,000.00	682,380.00	696,028.00
2211103	Sanitary and Cleaning Materials, Supplies and Services	100,000.00	102,000.00	104,040.00
2211301	Bank Service Commission and Charges	12,312.00	12,558.00	12,809.00

3111001	Office Furniture	-	-	-
		318,688.00	325,062.00	331,563.00
2210904	Motor vehicle Insurance	300,000.00	306,000.00	312,120.00
2220101	Maintenance expenses motor vehicle	1,700,000.00	1,734,000.00	1,768,680.00
2211201	Refined Fuel and Lubricant for transport	2,000,000.00	2,040,000.00	2,080,800.00
2210505	Trade Shows and Exhibitions	-	-	-
3111002	Purchase of computers printers etc.	-	-	-
2210799	Training Expenses – Other (Bud(Capacity building)	1,000,000.00	1,020,000.00	1,040,400.00
	Sub Total	**11,000,370.00**	**11,220,377.00**	**11,444,785.00**
	Other Recurrent Expenditure			
PROGRAMME 1 Policy Development and Administrative Services				
2211016	Transfer to Lake region economic block	-	-	-
2211016	Purchase of Uniform and Clothing-Staff	-	-	-
2211329	Policy Development	1,000,000.00	1,020,000.00	1,040,400.00
2210504	Advertising and Community Awareness	1,520,000.00	1,550,400.00	1,581,408.00
	Sub Total	**2,520,000.00**	**2,570,400.00**	**2,621,808.00**
PROGRAMME 2 Gender, Children Services and Social Protection				
2210714	SP 2.1 Training and gender empowerment (gender mainstreaming)	9,000,000.00	9,180,000.00	9,363,600.00
2211399	SP 2.2 Social Protection -Other Operating Expenses – Other	5,000,000.00	5,100,000.00	5,202,000.00
2211031	Foods and ratio – (Other)	4,000,000.00	4,080,000.00	4,161,600.00
	PROGRAMME 3 Culture and library services	-	-	-
2210799	Training Expenses - Other (Bud) Culture	5,000,000.00	5,100,000.00	5,202,000.00
2211009	SP 3.2 Public Records and Archives Management	1,000,000.00	1,020,000.00	1,040,400.00

	PROGRAMME 4 Youth and Sports Development	-	-	-
2210705	SP 4.1 Training Expenses - Other (Bud) -Sports Enhancement	5,000,000.00	5,100,000.00	5,202,000.00
2211018	SP 4.2 Sports Enhancement- Purchase of sports equipment	3,000,000.00	3,060,000.00	3,121,200.00
2210299	Basic wages -Temporary Other (Interns)	9,000,000.00	9,180,000.00	9,363,600.00
2210712	SP 4.5 Establishment of Youth Empowerment facilities and equipment **(Trainee Allowance}**	6,000,000.00	6,120,000.00	6,242,400.00
2210702	Remuneration of Instructors and contract- based services (consultancy)	3,000,000.00	3,060,000.00	3,121,200.00
2210899	Hospitality Supplies (Sports Academy Consumables)	1,000,000.00	1,020,000.00	1,040,400.00
	Sub Total	**51,000,000.00**	**52,020,000.00**	**53,060,400.00**
	Total Recurrent	**64,520,370.00**	**65,810,777.00**	**67,126,993.00**
	Development Expenditure			
PROGRAMME 2				
3110504	SP 2.2 Social Protection and Children Services (**Other Infrastructure and Civil Works**) Rescue Centre	10,000,000.00	10,200,000.00	10,404,000.00
	Sub Total	**10,000,000.00**	**10,200,000.00**	**10,404,000.00**
PROGRAMME 3				
3110504	SP 3.1 Cultural Development (**Other Infrastructure and Civil Works)**	4,000,000.00	4,080,000.00	4,161,600.00
3110504	SP 3.2 Public Records and Archives Management (**Other Infrastructure and Civil Works)**	3,000,000.00	3,060,000.00	3,121,200.00
	Sub Total	**7,000,000.00**	**7,140,000.00**	**7,282,800.00**
PROGRAMME 4				

3110604	SP 4.5 Development of sporting facilities (**Overhaul of Other Infrastructure and Civil Works**)	25,000,000.00	25,500,000.00	26,010,000.00
3110599	4.6 Other Infrastructure and Civil Works Sports Academy	5,500,000.00	5,610,000.00	5,722,200.00
3110699	4.7 Overhaul of Other Infrastructure and Civil Works)	3,500,000.00	3,570,000.00	3,641,400.00
	Sub Total	**34,000,000.00**	**34,680,000.00**	**35,373,600.00**
	Net Recurrent Expenditure	**64,520,370.00**	**65,810,777.00**	**67,126,993.00**
	Net Development Expenditure	**51,000,000.00**	**52,020,000.00**	**53,060,400.00**
	GRAND TOTAL	**115,520,370.00**	**117,830,777.00**	**120,187,393.00**
Agriculture, Livestock and Cooperatives				
	Operations and Maintenance	**FY 2021/2022**	**FY 2022/2023**	**FY 2023/2024**
	Use of Goods & Services			
2210102	Water and sewerage charges	300,000.00	306,000.00	312,120.00
2211201	Fuel and Lubricants	5,500,000.00	5,610,000.00	5,722,200.00
2210904	Motor vehicle insurance	1,000,000.00	1,020,000.00	1,040,400.00
2220101	Motor vehicle maintainance	2,200,000.00	2,244,000.00	2,288,880.00
2210101	Electricity	200,000.00	204,000.00	208,080.00
2210103	Gas expenses	90,000.00	91,800.00	93,636.00
3110701	Purchase of uniforms and clothing -staff	200,000.00	204,000.00	208,080.00
2211399	Other Operating expenses -Public Participation	1,000,000.00	1,020,000.00	1,040,400.00
2210203	Courier and Postal Services	50,000.00	51,000.00	52,020.00
2210301	Travel Costs (airlines, bus, railway, mileage, allowance	1,500,000.00	1,530,000.00	1,560,600.00
2210302	Accommodation - Domestic Travel	2,800,000.00	2,856,000.00	2,913,120.00
	Hire of Transport	200,000.00	204,000.00	208,080.00

2210503	Subscriptions to Newspapers, Magazines and Periodicals	50,000.00	51,000.00	52,020.00
2210303	Daily Subsistence Allowance	1,300,000.00	1,326,000.00	1,352,520.00
2210703	Production and Printing of Training Materials	150,000.00	153,000.00	156,060.00
2210704	Hire of Training Facilities and Equipment	300,000.00	306,000.00	312,120.00
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	700,000.00	714,000.00	728,280.00
2210802	Boards, committees, conferences and seminars (Community strategy activities)	500,000.00	510,000.00	520,200.00
2211301	Bank Service Commission and Charges	-	-	-
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	500,000.00	510,000.00	520,200.00
2211102	Supplies for accessories for computers and printers	50,000.00	51,000.00	52,020.00
2211103	Sanitary and Cleaning Materials, Supplies and Services	400,000.00	408,000.00	416,160.00
3111001	Purchase of office furniture and fittings	100,000.00	102,000.00	104,040.00
3110902	Purchase of household and institutional appliances	100,000.00	102,000.00	104,040.00
	Policy development	500,000.00	510,000.00	520,200.00
	Sub Total	**19,690,000.00**	**20,083,800.00**	**20,485,476.00**
	Other Recurrent Expenditure			
3110704	Purchase of Motor cycles	-	-	-
2210505	Trade shows and Exhibition	2,000,000.00	2,040,000.00	2,080,800.00
2210799	Training expenses- Other	2,000,000.00	2,040,000.00	2,080,800.00
	Other Rec Sub Total	**4,000,000.00**	**4,080,000.00**	**4,161,600.00**
	Sub Total	**23,690,000.00**	**24,163,800.00**	**24,647,076.00**

	Development Expenditure			
3110504	Cash crop development{ Support TBCs with construction materials}	3,000,000.00	3,060,000.00	3,121,200.00
	Agricultural Engineering Services (Repairs, maintenance and servicing of Tractors) and purchase of other Agricultural equipment's	3,000,000.00	3,060,000.00	3,121,200.00
	Household food programme(Purchase of certified bean seeds)	2,000,000.00	2,040,000.00	2,080,800.00
	Agricultural Training Centres development(Fencing, irrigation infrastructure and other small structures)	5,000,000.00	5,100,000.00	5,202,000.00
	Transfer of funds- KCSAP and Red cross County contribution,	7,000,000.00	7,140,000.00	7,282,800.00
	Construction and equipping of fish ponds	2,100,000.00	2,142,000.00	2,184,840.00
	Production and distribution of fingerlings	350,000.00	357,000.00	364,140.00
	Purchase of fish feeds	1,550,000.00	1,581,000.00	1,612,620.00
	Establishment of apiaries(Bee hives and honey processing equipment)	2,396,320.00	2,444,246.40	2,493,131.33
	Completion and equipping of on-going milk cooling plants	8,433,679.58	8,602,353.17	8,774,400.24
	Establishment and equipment of poultry units	1,000,000.00	1,020,000.00	1,040,400.00
	Purchase of certified pasture seeds	3,000,000.00	3,060,000.00	3,121,200.00
2211003	Veterinarian Supplies and Materials(AI)- To target 12,000 heads of cattle to be inseminated in all the wards.	4,000,000.00	4,080,000.00	4,161,600.00
2211026	Disease, Vector & Pest control- To vaccinate livestock against priority notifiable diseases in all the wards.	12,080,000.00	12,321,600.00	12,568,032.00
	Supply of acaricides to dips- To support 45 dips with acaricides.	3,000,000.00	3,060,000.00	3,121,200.00
	Construction & renovation of dips -To renovate 7 dips in the lower wards of the county @ 700,000 average per dip.	4,000,000.00	4,080,000.00	4,161,600.00

	Construction of county abattoirs (slaughter houses)- To build a new slaughter house at Kimulot centre ,Kimulot ward.	3,400,000.00	3,468,000.00	3,537,360.00
	Establishment of sales yards- To establish modern livestock sales yard in Mulot	11,000,000.00	11,220,000.00	11,444,400.00
	Sub Total	**76,309,999.58**	**77,836,199.57**	**79,392,923.56**
	Net Recurrent Expenditure	**23,690,000.00**	**24,163,800.00**	**24,647,076.00**
	ASDSP	24,888,732.00	25,386,506.64	25,894,236.77
	KENYA CLIMATE SMART AGRICULTURE PROJECT (KCSAP)	349,999,960.00	356,999,959.20	364,139,958.38
	Net Development Expenditure	**451,198,691.58**	**460,222,665.41**	**469,427,118.72**
	GRAND TOTAL	**474,888,691.58**	**484,386,465.41**	**494,074,194.72**
	TOTALS	**6,974,791,322**	**7,184,560,895**	**7,328,370,833**
	County Assembly			
	Recurrent Expenditure	606,321,526.00	618,447,956.52	630,816,915.65
	Development Expenditure	166,465,800.00	169,795,116.00	173,191,018.32
	GRAND TOTAL	**772,787,326.00**	**788,243,072.52**	**804,007,933.97**
			-	-
	GRAND TOTAL BUDGET	**7,747,578,648.00**	**7,902,530,220**	**8,060,580,825.38**

ANNEX III: STATEMENT OF SPECIFIC FISCAL RISKS

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

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