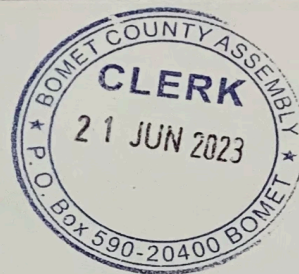


**COUNTY ASSEMBLY OF BOMET**

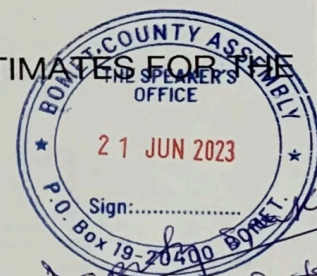
**THIRD ASSEMBLY: SECOND SESSION**



**COMMITTEE ON BUDGET AND APPROPRIATION**

**REPORT**

**ON THE PROGRAMME-BASED MTEF BUDGET ESTIMATES FOR THE  
YEAR ENDING 30<sup>TH</sup> JUNE 2024**



*Tabled ~~on~~ 21/6/2023  
at 2:30 P.m.  
DWA*

*Approved for  
tabling today  
21/6/2023  
JH*

**JUNE, 2024**

## **1.1 PREFACE**

## **1.2 Background**

**Mr. Speaker Sir,**

On behalf of the Members of the Budget and Appropriation Committee and as required under standing order No. 199, I take this opportunity to present to this Assembly, the Committee's report on the Medium-Term Expenditure Framework for FY 2023/2024-2024/25 and Annual Budget for the year ending **30<sup>th</sup> June 2024** submitted to this County Assembly by the County Executive Committee Member for Finance on 2<sup>nd</sup> May 2023 and tabled at the assembly on 9<sup>th</sup> May 2023.

**Mr. Speaker Sir,**

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

**Mr. Speaker sir,**

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

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

## **The mandate of the Committee**

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

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

**Mr. Speaker Sir,**

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

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

**Mr. Speaker sir,**

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

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

### **1.3 EXAMINATION OF THE BOMET COUNTY BUDGET ESTIMATE**

**Mr. Speaker Sir,**

In line with the provisions of the Constitution and the PFM Act, the budget estimates for the two arms of the County Government, namely The County Executive and The County Assembly were submitted to the County Assembly on 2<sup>nd</sup> May 2023.

**Mr. Speaker sir,**

In reviewing the County Budget Estimates, the committee conducted a comprehensive consultative process which involved a public hearing conducted at the County Assembly Grounds on 6<sup>th</sup> June 2023. The committee also captured views from the members of the public through public participation held at the assembly grounds and the details and summaries are documented in this report.

**Mr. Speaker sir,**

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

## **1.4 ACKNOWLEDGEMENT**

**Mr. Speaker Sir,**

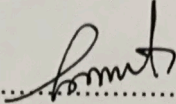
I wish to thank my members of the Committee on Budget and Appropriation for their unwavering commitment to the budget process up to the end despite this being the maiden budget approval. This is the culmination of a journey that began in September 2023. The budget process is a time-consuming task that requires one to sacrifice valuable personal time for it to be accomplished within the given deadlines and timelines.

Please allow me to thank the Chairpersons of all sectoral committees for spearheading the best and most comprehensive scrutiny of their respective proposed line department budgets. Lastly, the committee wished to extend its gratitude to the County Assembly Budget Office, Research Department, Legal Department, and the entire team of secretariat drawn from various departments for their technical and administrative support throughout the process.

## 1.5 AFFIRMATION AND APPROVAL

Mr. Speaker Sir,

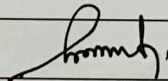
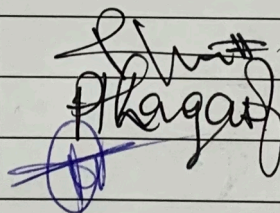
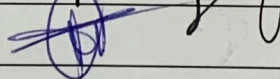
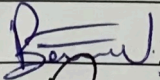
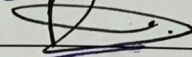
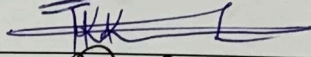
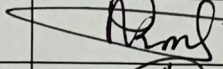
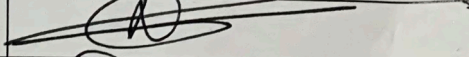
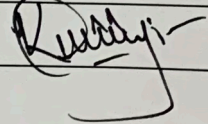
It is therefore my pleasant duty and privilege on behalf of the committee on Budget and Appropriation to table this report and recommend it to the house for Adoption.

Signed..... 

Date..... 21/06/2023

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

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

S/No	Name	Sign
1.	Hon. Eric Kirui – Chairperson	
2.	Hon. Robert Langat – V. Chair	
3.	Hon. Roseline Cheptoo	
4.	Hon. Peter Langat	
5.	Hon. Paul Kirui	
6.	Hon. Bernard Rotich	
7.	Hon. Stephen Changmorik	
8.	Hon. Bernard Langat	
9.	Hon. Ernest Rotich	
10.	Hon. Josphat Kipkirui	
11.	Hon. Peter Mutai	
12.	Hon. Kibet Ngetich	
13.	Hon. Kiprotich Wesley	

## 2.0 Analysis of the Budget

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

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

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

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

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

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

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

budget of the county government;

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

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

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

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

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

## 1 LEGAL COMPLIANCE OF THE DOCUMENT

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

SECTION/REQUIREMENT	% Level of Compliance	Comment
Timely submission. On or before 30 <sup>th</sup> April. <b>Section 129 (2) (a)</b>	2.5 out of 3	30 <sup>th</sup> April fell on Sunday. 1 <sup>st</sup> May was a holiday. The laws allows for early submission and therefore the executive should have submitted before 30 <sup>th</sup> April for early referral to relevant committee
Publication and publishing. <b>Section 129(6)</b>	0 out of 3	As at 22 <sup>nd</sup> May 2023, the County Treasury had neither published nor publicised the document. The document had not even been availed in the official website.
All revenue allocations from the national government over the medium term, including equalisation fund, conditional and unconditional grants; <b>Section 130 (1)(b)</b>	2 out of 5	Revenue from Equalisation fund and most revenues from conditional grants and loans from National government and development partners have not been provided.



All estimated expenditure, by Vote, and by programme, clearly identifying both recurrent and development expenditures; <b>Section 130 (1)(b)</b>	5 out of 5	Information provided.
Local Revenue target	1 out of 5	A target of <b>Ksh. 355 million</b> is way too ambitious. The highest ever recorded in the past 10 years is <b>Ksh. 212 million</b> . Credible reports from COB indicates that as the end of April 2023, local revenue actuals were <b>Ksh. 204 Million</b> an improvement from the previous FY but far cry from the next FY target.
Compliance to MTEF and PBB Framework	3/5	Baseline information was not provided
Total Level of Compliance	<b>13.5 out of 26</b> <b>51%</b>	

Analysis of the above table reveals that the County Treasury needs to observe legal provisions and enhance publication and publicity of the document. County Treasury should also capture the correct estimate of revenue, key of which within its ambit and must be rightfully estimated is local revenue.

## 2 KEY SALIENT ISSUES

The following are some of the key salient issues identified;

- I. **Deviation from ceilings adopted in the County Fiscal Strategy Paper.**
- II. **Under estimation of Equitable Share**
- III. **Over estimation of Own Source revenue target**
- IV. **Variances in conditional allocations, grants and loans from development partners**
- V. **Non-adherence to Fiscal Responsibility Principles**
- VI. **Budget Deficit**

### A. DEVIATION FROM CFSP CEILINGS

The submitted BE deviated from the approved ceilings adopted in the County's Fiscal Strategy Paper. Section 131 of the PFM Act 2012 allows the County Assembly to consider the County Budget Estimates and approve them with or without amendments. However, this prerogative by the application of PFM regulation 37 (1), limits the adjustments on any vote ceilings to a maximum of 1%.

The CECMF, however, submitted alongside the Estimates a memorandum to support the deviation. The memorandum argued that for reasons beyond its control, the Assembly did not consider the CECMF input in the final recommendations on the Fiscal Strategy Paper.

The CECMF also based his defence on Section 108 of the Public Finance Management Act as well as regulation 26(4) and 28(1).

Section 108 of the PFM Act, 2012 provides as follows;

**108. (1) A county government may, with the approval of its County Assembly, deviate from the financial objectives in the relevant County Fiscal Strategy Paper, but only on a temporary basis and only if the deviation is required *because of a major natural disaster or some other significant unforeseen event.***

*(2) If there is a change of county government, the new county government may deviate from the financial objectives in a County Fiscal Strategy Paper, but may not deviate from the fiscal responsibility objectives.*

*(3) The County Treasury shall also provide a report to the county assembly regarding the deviation and its implication and shall include in the report —*

*(a) information on the reasons and implication for the deviation;*

*(b) proposals to address the deviation;*

*(c) the time the deviation is estimated to last; and*

*(d) the status of development projects initiated by the county government and if any projects have been stopped, the reasons for doing so.*

(4) The County Treasury shall publish and publicize the report not later than fifteen days after it has been submitted to the county assembly.

It is therefore within the ambit of the Committee on Budget and Appropriation and by extension, the County Assembly, **with appropriate legal advice**, to **determine the merit of the CECMF proposal**.

Below is a table indicating the proposed ceilings in the submitted CFSP, the approved ceilings, the deviations being sought by the CECMF and the newly proposed ceilings;

SECTOR	PROPOSED CEILINGS IN THE DRAFT CFSP FY2023/2024	APPROVED CEILINGS	DEVIATIONS	PROPOSED EXPENDITURE IN SUBMITTED BE	% OF THE DEVIATION
<b>COUNTY EXECUTIVES</b>	<b>164,673,227</b>	<b>147,673,227</b>	<b>-10,000,000</b>	<b>137,673,227</b>	<b>-7%</b>
Operation & maintenance	164,673,227	147,673,227	-10,000,000	137,673,227	-7%
<b>PSB</b>	<b>47,277,376</b>	<b>39,277,376</b>	<b>-2,000,000</b>	<b>37,277,376</b>	<b>-5%</b>
Operation & maintenance	47,277,376	39,277,376	-2,000,000	37,277,376	-5%
Development	-		0	-	
<b>ADMINISTRATION</b>	<b>60,695,962</b>	<b>54,990,000</b>	<b>-8,000,000</b>	<b>46,990,000</b>	<b>-15%</b>
Operation & maintenance	29,695,962	23,990,000	-8,000,000	15,990,000	-33%
Development	31,000,000	31,000,000	0	31,000,000	0%
<b>PUBLIC SERVICE</b>	<b>1,771,058,051</b>	<b>1,316,917,662</b>	<b>861,962,427</b>	<b>2,178,880,089</b>	<b>65%</b>
Personal emoluments	1,570,933,665	1,140,933,665	911,962,427	2,052,896,092	80%
Operation & maintenance	200,124,386	175,983,997	-50,000,000	125,983,997	-28%
<b>DEVOLUTION AND SPECIAL PROGRAMS</b>	<b>50,000,000</b>	<b>14,000,000</b>	<b>10,000,000</b>	<b>24,000,000</b>	<b>71%</b>
Operation & maintenance	5,000,000	4,000,000	0	4,000,000	0%
Development	45,000,000	10,000,000	10,000,000	20,000,000	100%
<b>ICT</b>	<b>50,478,654</b>	<b>101,333,807</b>	<b>-60,855,153</b>	<b>40,478,654</b>	<b>-60%</b>
Operation & maintenance	32,478,654	73,223,127	-50,744,473	22,478,654	-69%
Development	18,000,000	28,110,680	-10,110,680	18,000,000	-36%
<b>FINANCE</b>	<b>170,000,000</b>	<b>117,637,696</b>	<b>40,000,000</b>	<b>157,637,696</b>	<b>34%</b>
Operation & maintenance	122,601,320	112,137,696	12,000,000	124,137,696	11%
Development	47,398,680	5,500,000	28,000,000	33,500,000	509%
<b>ECONOMIC PLANNING</b>	<b>179,000,000</b>	<b>172,972,198</b>	<b>-12,972,198</b>	<b>160,000,000</b>	<b>-7%</b>
Operation & maintenance	49,000,000	42,972,198	-2,972,198	40,000,000	-7%
Development	130,000,000	130,000,000	-10,000,000	120,000,000	-8%
<b>LANDS, HOUSING AND URBAN PLANNING</b>	<b>228,030,218</b>	<b>222,880,218</b>	<b>-22,500,000</b>	<b>200,380,218</b>	<b>-10%</b>

SECTOR	PROPOSED CEILINGS IN THE DRAFT CFSP FY2023/2024	APPROVED CEILINGS	DEVIATIONS	PROPOSED EXPENDITURE IN SUBMITTED BE	% OF THE DEVIATION
Personal emoluments	40,000,000	40,000,000	0	40,000,000	0%
Operation & maintenance	101,410,218	99,260,218	-22,500,000	76,760,218	-23%
Development	86,620,000	83,620,000	0	83,620,000	0%
<b>GENDER AND CULTURE</b>	<b>60,126,300</b>	<b>48,626,300</b>	<b>-1,500,000</b>	<b>47,126,300</b>	<b>-3%</b>
Operation & maintenance	41,126,300	29,626,300	-1,500,000	28,126,300	-5%
Development	19,000,000	19,000,000	0	19,000,000	0%
<b>MEDICAL SERVICES &amp; PUBLIC HEALTH</b>	<b>2,046,065,045</b>	<b>2,065,565,045</b>	<b>-124,000,000</b>	<b>1,941,565,045</b>	<b>-6%</b>
Personal emoluments	1,219,500,000	1,219,500,000	0	1,219,500,000	0%
Operation & maintenance	736,465,475	641,965,475	0	641,965,475	0%
Development	90,099,570	204,099,570	-124,000,000	80,099,570	-61%
<b>EDUCATION, VOCATIONAL TRAINING, YOUTH &amp; SPORTS</b>	<b>476,682,880</b>	<b>557,682,880</b>	<b>-112,000,000</b>	<b>445,682,880</b>	<b>-20%</b>
Operation & maintenance	306,932,880	286,932,880	-5,000,000	281,932,880	-2%
Development	169,750,000	270,750,000	-107,000,000	163,750,000	-40%
<b>WATER SANITATION AND ENVIRONMENT</b>	<b>410,286,220</b>	<b>538,573,220</b>	<b>-3,000,000</b>	<b>535,573,220</b>	<b>-1%</b>
Operation & maintenance	141,647,121	129,934,121	-9,000,000	120,934,121	-7%
Development	268,639,099	408,639,099	6,000,000	414,639,099	1%
<b>AGRICULTURE, COOPERATIVES AND MARKETING</b>	<b>252,407,309</b>	<b>364,457,309</b>	<b>-123,500,000</b>	<b>240,957,309</b>	<b>-34%</b>
Operation & maintenance	73,907,309	87,457,309	-35,000,000	52,457,309	-40%
Development	178,500,000	277,000,000	-88,500,000	188,500,000	-32%
<b>ROADS, PUBLIC WORKS &amp; TRANSPORT</b>	<b>440,000,000</b>	<b>435,274,836</b>	<b>-51,500,000</b>	<b>383,774,836</b>	<b>-12%</b>
Operation & maintenance	101,898,936	69,673,772	-6,000,000	63,673,772	-9%
Development	338,101,064	365,601,064	-45,500,000	320,101,064	-12%
<b>TRADE, ENERGY, TOURISM, INDUSTRY AND INVESTMENT</b>	<b>90,269,881</b>	<b>97,036,738</b>	<b>-24,400,000</b>	<b>72,636,738</b>	<b>-25%</b>
Operation & maintenance	15,269,881	15,036,738	-5,000,000	10,036,738	-33%
Development	75,000,000	82,000,000	-19,400,000	62,600,000	-24%

SECTOR	PROPOSED CEILINGS IN THE DRAFT CFSP FY2023/2024	APPROVED CEILINGS	DEVIATIONS	PROPOSED EXPENDITURE IN SUBMITTED BE	% OF THE DEVIATION
<b>EXECUTIVE TOTAL</b>	<b>6,497,051,123</b>	<b>6,294,898,512</b>	208,735,076	<b>6,503,633,588</b>	<b>3%</b>
<b>COUNTY ASSEMBLY</b>	<b>706,000,000</b>	<b>908,152,611</b>	<b>-158,735,076</b>	<b>749,417,535</b>	<b>-17%</b>
Personal emoluments	308,000,000	346,109,688	0	346,109,688	<b>0%</b>
Operation & maintenance	315,443,944	380,666,568	<b>-77,914,777</b>	302,751,791	<b>-20%</b>
Development	82,556,056	181,376,355	<b>-80,820,299</b>	100,556,056	<b>-45%</b>
<b>COUNTY TOTAL</b>	<b>7,203,051,123</b>	<b>7,203,051,123</b>	197,000,000	<b>7,400,051,123</b>	<b>3%</b>
<b>Personal emoluments</b>	3,138,433,665	2,746,543,353	911,962,427	3,658,505,780	<b>33%</b>
<b>Operation &amp; maintenance</b>	2,484,952,989	2,359,811,002	<b>273,631,448</b>	2,086,179,554	<b>-12%</b>
<b>Development</b>	1,579,664,469	2,096,696,768	<b>441,330,979</b>	1,655,365,789	<b>-21%</b>
<b>Personal emoluments</b>	44%	38%		49.44%	
<b>Operation &amp; maintenance</b>	34%	33%		28.19%	
<b>Development</b>	22%	29%		22.37%	

Further analysis reveals the following as the main sources for the proposed deviations;

- Additional **KES. 911 Million** for personnel emoluments
- Additional **KES 42.3 Million** for casual labor
- Additional **KES 25 Million** for revenue automation
- Additional **KES 8.5 Million** for preparation of Valuation roll

## **B. UNDER ESTIMATION OF EQUITABLE SHARE OF REVENUE**

The County Allocation of Revenue Bill, 2023 allocated **KES 6,977,924,070** to Bomet County from National Equitable Share. However, County Treasury has only budgeted **KES 6,877, 051, 123** therefore leaving unbudgeted balance of **KES. 100, 872,947**. The committee should therefore identify the purpose for which the funds should be used for.

<b>NATIONAL EQUITABLE SHARE</b>	
AMOUNT AS PER COUNTY ALLOCATION OF REVENUE BILL, 2023	6,977,924,070.00
AMOUNT AS PER THE SUBMITTED BUDGET ESTIMATES	6,877,051,123.00
<b>VARIANCE</b>	<b>KES. 100,872,947.00</b>

### **C. OVER ESTIMATION OF OWN SOURCE REVENUE**

A target of **Ksh. 355 million** is way too ambitious. The highest ever recorded in the past ten (10) years is **Ksh. 212 million**. Credible reports from COB indicates that as at the end of April 2023, local revenue actuals were **Ksh. 204 Million** an improvement from the previous FY but far cry from the set target.

Own source revenue estimated target approved in CFSP 2023 was **KES 305 million**. The estimates therefore seek to deviate by an additional **KES 50 million**.

### **D. VARIANCES IN CONDITIONAL ALLOCATIONS, LOANS AND GRANTS FROM DEVELOPMENT PARTNERS**

Below is an analysis table providing variances in conditional allocations, loans and grants from development partners in the CFSP and Submitted budget estimates;

<b>Conditional allocations to County Governments from Loans and Grants from Development Partners</b>	<b>SUBMITTED BUDGET ESTIMATES</b>	<b>CSFP ESTIMATES</b>	<b>VARIANCES</b>
World Bank Loan to for transforming health systems for universal care project			
Kenya Urban Support Programme			
KDSP (Level 1 ) B/F-Recurrent			
KDSP (Level 2 Grant) B/F-Development			
WASH – Health	6,000,000	6,000,000	0
Nutritional International	15,000,000	15,000,000	0
HSSF Danida			
IDA Kenya/Climate Change Resilience Invest (CCRI)	136,000,000		136,000,000
IDA Kenya/Climate Change Institutional Support (CCIS)	11,000,000		11,000,000
IDA Kenya Climate Smart Programme			

REREC Matching Funds			
Agriculture Sector Development Support Programme (ASDSP)			
IDA World Bank-Value Chain NAVCDP			
<b>TOTAL REVENUE</b>	<b>168,000,000</b>	<b>21,000,000</b>	<b>147,000,000</b>

**Note:** Any adjustments in the revenue should be supported.

**E. ADHERENCE TO FISCAL RESPONSIBILITY PRINCIPLES**

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

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

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

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

*(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;”*This limit is specified in PFM regulation 25(1)(b). Below is a table containing actual figures on FSP;

SECTOR	PROPOSED CEILINGS IN THE DRAFT CFSP FY2023/2024	APPROVED CEILINGS	DEVIATIONS	PROPOSED NEW CEILING/ EXP. IN BE	PERCENTAGE OF THE DEVIATION
<b>COUNTY TOTAL</b>	<b>7,203,051,123</b>	<b>7,203,051,123</b>	197,000,000	<b>7,400,051,123</b>	<b>3%</b>
Personal emoluments	3,138,433,665	2,746,543,353	911,962,427	3,658,505,780	33%
Operation & maintenance	2,484,952,989	2,359,811,002	-273,631,448	2,086,179,554	-12%
Development	1,579,664,469	2,096,696,768	-441,330,979	1,655,365,789	-21%
Personal emoluments	44%	38%		49.44%	
Operation & maintenance	34%	33%		28.19%	

Development	22%	29%		22.37%	
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The table above reveals that the CFSP had set a ceiling on PE at 38% and Development at 29%. The CECMF has however proposed to allocate 49.44% and 22.37% for personnel emoluments and development respectively. It therefore means that the two fiscal principles have not been adhered to.

#### F. BUDGET DEFICIT

The total budget for the County when the two submitted budgets for the County Assembly and County Executive are merged is **KES 7,727,694** against total revenue estimates of **KES 7,400,051,123** indicating that there is a budget deficit of **KES. 327,643,066** that has to be addressed by the committee on Budget and Appropriation.

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

<b>ANALYSIS OF BUDGET DEFICIT</b>					
<b>ENTITY</b>	<b>CLASSIFICATION</b>	<b>SUBMITTED ESTIMATES</b>	<b>APPROVED CFSP CEILING</b>	<b>VARIANCE</b>	<b>% OF VARIANCE</b>
<b>COUNTY ASSEMBLY</b>	Personnel Emoluments	350,400,000	346,109,688	4,290,312	1%
	Operations and Maintenance	376,260,601	380,666,568	(4,405,967)	-1%
	Development	350,400,000	181,376,355	169,023,645	93%
	<b>TOTAL</b>	<b>1,077,060,601</b>	<b>908,152,611</b>	<b>168,907,990</b>	<b>19%</b>
<b>COUNTY EXECUTIVE</b>	Personnel Emoluments	3,312,396,092	2,400,433,665	911,962,427	38%
	Operations and Maintenance	1,783,427,763	1,979,144,434	(195,716,671)	-10%
	Development	1,554,809,733	1,915,320,413	(360,510,680)	-19%
	<b>TOTAL</b>	<b>6,650,633,588</b>	<b>6,294,898,512</b>	<b>355,735,076</b>	<b>6%</b>
<b>GRAND TOTAL EXPENDITURE</b>		<b>7,727,694,189</b>	<b>7,203,051,123</b>	<b>524,643,066</b>	<b>7%</b>
<b>GRAND TOTAL REVENUE</b>		<b>7,400,051,123</b>	<b>7,203,051,123</b>	<b>197,000,000</b>	<b>3%</b>
<b>DEFICIT</b>		<b>327,643,066</b>	<b>-</b>		

The deficit would have been higher but was reduced by KES 197 million upward adjustment in the total revenue estimates forecasted in the CFSP.



### **3.0 LEGAL OPINION ON THE MEMORANDA**

The County Assembly received a memorandum from the County Executive Member for Finance that sought to adjust the ceilings as approved in the County Fiscal Strategy Paper for the FY 2023/2024. The same memorandum was tabled in the Assembly and committed to the Committee on Budget and Appropriation for consideration, and analysis. The committee was required to report to the Assembly on it. The committee, therefore, sought legal advice from the Legal department on the validity of the memorandum. The legal opinion is hereby annexed to this report as **Annex 1**.

### **4.0 VIEWS AND SUBMISSIONS FROM THE MEMBERS OF THE PUBLIC AND OTHER INTEREST GROUPS**

**Mr. Speaker Sir,**

The committee on budget and appropriation conducted public participation on 6<sup>th</sup> June, 2023 at the assembly ground.

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

#### **Submission of views, Comments and Recommendations**

##### **O&M is too high**

1. The cost of operations and maintenance (O&M) in the proposed budget is unjustifiably. Most departments have very high allocations towards O&M and this beats the maxims of fiscal consolidation policy, Post Covid Economic recovery strategy (PCERS) and Bottom up Economic Transformation Agenda. An examples is the allocation of **ksh 137,673,227** as O&M to the department of County Executive

##### **2. Duplication of votes**

There are a number of votes duplicated yet they are within the same department

For example

## 1. Executive department

Sub item	Sub item name	estimates
2210301	Travel costs	4,500,000
2210302	Accommodation	15,000,000
2210303	Daily subsistence	1,000,000
2210401	Foreign travel costs	5,000,000
2210402	Hotel Accommodation	7,000,000
2210801	Accommodation, gifts	3,000,000
2210899	Hospitality	3,000,000
<b>Office</b>		
2211325	Office expenses	4,000,000
2211101	General office supplies	3,000,000
2211103	Sanitary & cleaning	1,000,000
2640499	Other operating expenses	27,100,000
3111009	Purchase of other office equipment	1,000,000
2210299	Communication supplies	1,000,000

## Finance, Economic Planning & ict

Sub item	Sub item name	estimates
2210301	Travel costs	2,400,000
2210302	Accommodation	4,200,000

2210303	Daily subsistence allowance	5,000,000
2210801	Catering services	2,201,000
2210302	Accommodation	1,000,000
2210400	Foreign travel subsistence	1,100,000
2210401	Travel costs	600,000
2210303	Daily subsistence	500,000
2210801	Catering services	500,000
2210301	Travel costs	1,500,000
2210302	accommodation	2,000,000
2210303	Daily subsistence	1,574,485
2210499	Foreign travel	360,509
2210402	Foreign accommodation	1,000,000
2210801	Catering accommodation	6,690,000
2210301	Travel costs	500,000
<b>Office</b>		
2640499	Other operating expenses	4,300,000
2640499	Audit committe	2,230,000
2640499	Preparation of budget documents	4,580,000
2640499	Monitoring services	1,500,000
2640499	Developing plans	3,006,460
2640499	County statistics	3,216,574

2640499	Mother and child	120,000,000
2211101	General office supplies	686,440
2211101	General office supplies	3,000,000
3111002	Purchase of laptops computers	543,638
3111009	Purchase of office other equipment's	400,000
2640499	Public participation on ICT projects	700,000
2220210	Maintenance of computers	3,050,000
2220202	Maintainance of office furniture	1,204,040

The Assembly should ensure the duplicated votes is adjusted before the budget is approved

### 3. Bulky and ballooned allocations

The following votes and programs are in excess and requires to be adjusted.

- 1) 2640499 Other operating expenses ksh 27,100,000.....Executive
- 2) 2640499 Audit committee ksh2,230,000.....Finance
- 3) 2640499 public participation ICT ksh 700,000.....Finance/EP/ICT
- 4) 2640499 Other operating expenses ksh 4,300,000..... Finance/EP/ICT
- 5) 2640499 preparation of budget docs ksh4,580,000..... Finance/EP/ICT
- 6) 2640499 monitoring services ksh  
1,500,000.....Finance/EP/ICT
- 7) 2640499 Developing plans ksh 3,006,460.....Finance/EP/ICT
- 8) 2640499 county statistics ksh 3,216,574.....Finance/EP/ICT

9) 2640499 Mother & child	ksh 120,000,000.....Finance /EP/ICT
10)2640499 ASDSP	Ksh 5, 500,000.....Agriculture
11)640499 NAVCDP	ksh 5,000,000 .....Agriculture
12)2640499 other transfers	ksh 10, 000,000.....Agriculture
13)2640499 climate support	ksh 11,000,000.....Water
14)2640499 climate adaptation	ksh 64,000,000.....Enviroment
15)2640499 polytechnics	ksh 45,000,000.....Education
16)2640499 Ancilliary education sprt	ksh 10,000,000.....Education
17)2640499 furniture in ECDE	ksh 4,250,000.....Education
18)2640499 county Enterprise Fund	ksh 5,000,000.....Trade
19)2640499 REREC matching funds	ksh6,000,000.....Trade
20)2640499 tranfer to Health centres	ksh 206,413,421.....Health
21)2640499 Family planning	ksh 2,500,000.....Health
22)2640499 maternal,newborn	ksh 8,000,000.....Health
23)2640499 immunization	ksh 1,500,000.....health

4. The member of the public was concerned that when such activities and sub-programs are amalgamated, it will create a fertile ground for misappropriation because there will be multiple ways by dishonest public officers to justify inappropriate expending. This loophole is possible because it will be cumbersome to audit and also hectic for oversight arms like the county assembly. My recommendation is that related sub-items be amalgamated into one vote and big allocation for flagship projects have a stand-alone vote.

### **5. Agriculture /Trade & Industry**

It was noted that these departments are key pillars of development for the residents and have a big impact on their lives. It was proposed that the county assembly reduces unnecessary wastages proposed in O&M and reallocate to these sectors.

6. It was also noted that the allocation for development is 22% far below the recommended 35% in the PFM Act.

7. Ksh. 350 Million allocated to development of Assembly chambers should be the last to fully complete the chambers.

## **8. Cooperatives department**

It was noted that the allocation to expansion of new cooling plants should be reduced since there is need to fully utilize first those that have been constructed. However; another member was of different opinion as he was suggesting more allocation to expanding more milk coolers. A member of the public informed the participants that a milk cooler in Kamungei is facing a number of challenges and the Assembly Committee on agriculture should make a site visit to the plant. Currently there are management problems which has made potential milk farmers to shy away. The capacity of the cooler is 6100 lits but it hardly reaches a quarter of it.

1. It was also noted that the mother and child wellness center should be under department of Health and not Economic Planning.
2. Allocation of Ksh. 58 Million and 42 Million for casual Labour in the department of Administration and the Finance respectively was questionable.
3. Reduce the allocation of O&M in the department of Administration and re-allocate to Agriculture.

12. Own source revenue from Longisa is projected to be Why is the county relying on revenues from a health facility. Supposed people don't get sick, what will happen to the revenue target. The County has also allocated a lot of money towards health care and we expect to have a healthy population and this means anticipating people to get sick so that revenue is generated is a misplaced strategy of revenue collection.

13. Members of the public also noted that the Assembly has 11 Million for public participation and wondered why the event is usually poorly conducted. And why is it not done in the Wards.

### **3 SECTORAL COMMITTEE SUBMISSIONS**

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

#### **3.1 COMMITTEE ON TRADE, TOURISM AND INVESTMENT**

##### **Sector Priorities**

- I. Creation of a conducive business environment for trade to thrive.
- II. Improving access to clean and affordable energy.
- III. Development and promotion of tourism activities.
- IV.** Industrial Development and Promotion.
- V.** Enhancing investment promotions and Branding

##### **Committee's Observations**

The committee made the following observations;

- I. The deviations affected both Operations and Maintenance and Development negatively, but more so on development which shouldered a reduction of KES 19.4 million.
- II. There are no policy shifts in the programmes and sub-programmes being implemented, referencing to the CIDP(2023-2027) and ADP(2023/24).
- III. The programmes and sub-programmes have been drawn from the CIDP, ADP, CFSP sector plans.
- IV. That Trade development and energy development have been given priority.
- V. The projects have not been listed and no specific locations have been indicated. Upon enquiry from the CECMT, the committee was informed that the projects and their locations will be prioritized as per CIDP and ADP and in consultations with the members of the County Assembly.
- VI. On emerging policy issues, the CECM stated that the department are in the process of developing various polices affecting the sector and will thereafter be forwarded to County Assembly for approval.

## **Committee's Recommendations**

The Committee submit the following raft of recommendations for consideration by the committee on Budget and Appropriation;

1. The deviation of 24 million for operation and maintenance should be reinstated and allocated to development in the department
2. The department should ensure that there's equitable distribution of projects across the County.
3. Allocation for trade development should be increased.

## **3.2 LANDS, HOUSING AND URBAN PLANNING COMMITTEE**

### **Committee's observations**

The committee made the following observations on the department's Budget Estimates

- I. Budget Estimates for the F/Y 2023/24 200,380,218 while 2022/23(Baseline) is 156,030,218
- II. Adopted ceiling – 222,880,218 a Deviation – (22,500,000). The Committee notes that will have a negative effect on Operation and Maintenance.
- III. The programmes and sub programmes conform with ADP, CIDP and CFSP sectoral plans.
- IV. **PROGRAMME 1** : LAND ADMINISTRATION AND MANAGEMENT(41,000,000)  
**PROGRAMME 2** : LAND USE PLANNING(10,000,000)  
**PROGRAMME 3** : URBAN INFRASTRUCTURE AND UTILITIES(68,000,000)  
  
**PROGRAMME 4** : HOUSING DEVELOPMENT(11,000,000)  
  
**PROGRAMME 5** : BOMET MUNICIPALITY(69,000,000)

The committee noted that the as of KES 50 million allocated for Development of markets, 8 million is allocated for market development, 2 million for opening of access roads and 40 million for Person Emolument. It is noteworthy that as per the



KUSP regulations it is compulsory to have autonomy in payment of staff salaries by the County.

The target programmes are realistic but requires more caution since the preceding years have been accompanied by under achievements.

### **COMMITTEE'S RECOMMENDATION**

- I. The department should allocate more resources for acquisition of land in every ward at 2million (50million)
- II. Allocate additional 30 million for outsourcing of garbage collection in the main trading centres
- III. Housing Development should be allocated more funds
- IV. Kenya Urban Support Programme has made it mandatory that every county should have it autonomous payroll of their municipality staff to manage their salaries.
- V. The reduction of O&M off 22 million should be reinstated and have it allocated to Development within the department.

### **3.3 COMMITTEE ON FINANCE AND ECONOMIC PLANNING**

#### **COMMITTEE OBSERVATIONS**

The Committee observed that the department has deviated from the recommendations contained in the CFSP report.

#### **COMMITTEE RECOMMENDATION**

The committee recommends that the recommendations contained in the CFSP report should be adhered to the letter. The committee therefore recommends that the following items should be deleted from the budget estimates:

#### **FINANCE**

- (a) KES 42,300,000 for the payment of casuals
- (b) KES 14,110,680 for the automation of revenue

(c) KES 19,188,000 for pending bills

(d) KES 2,500,000 for purchase of computers, printers and other IT equipment

### **ECONOMIC PLANNING**

(a) KES 4,300,000 for other operating expenses

(b) KES 543,638 for purchase of laptops and computers

### **3.4 COMMITTEE ON AGRICULTURE, LIVESTOCK AND FISHERIES**

The committee findings and recommendations are as follows;

- I. The budget for department of **170,407,309** is 2.4% way below the agreed amount of more than 10% of the total budget of **7,232,051,123**
- II. Construction of tea buying Centre be renamed to support to tea buying centers and amount be increased from 14m to 18m for at least each tea growing ward to get 1m
- III. A.I services be increased from 6m to at least 15m
- IV. Supply of acaricides for 125 dips be increased from 6m to 11million
- V. Construction and renovation of dips be increased from 6m to 22m

*Nb the source of the funds is operation and maintenance*

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### **3.5 COMMITTEE ON GENDER, CULTURE AND SOCIAL SERVICES**

#### **OBSERVATIONS**

The table below demonstrate the analysis of approved CFSP and the Submitted Budget Estimates for the department of Gender and Culture;

<b>ITEM</b>	<b>APPROVED CEILINGS</b>	<b>DEVIATIONS</b>	<b>SUBMITTED BUDGET ESTIMATES</b>

<b>OPERATION &amp; MAINTENANCE</b>	29,626,300	-1,500,000	28,126,300
<b>DEVELOPMENT</b>	19,000,000	0	19,000,000
<b>TOTAL</b>	<b>48,626,300</b>	<b>-1,500,000</b>	<b>47,126,300</b>

The total deviation is **KES 1,500,000** and the affected programme is Policy Development which was allocated **KES 2,000,000** in the approved CFSP. This adjustment represents a 3% reduction of the approved ceiling which is contrary to the approved 1% deviation.

### COMMITTEE'S RECOMMENDATIONS

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After an in-depth analysis, the committee recommends that **KES 1.5 million** reduced from the department's Operation and Maintenance and meant for policy development be reinstated to enable the department develop a Gender Based Violence (GBV) Policy as contained in the approved CFSP

### 3.6 COMMITTEE ON EDUCATION, VOCATIONAL TRAINING, YOUTH AND SPORTS

#### OBSERVATIONS

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The table below demonstrate the analysis of approved CFSP and the Submitted Budget Estimates for the department of Education, Vocational Training, Youth and Sports.

ITEM	APPROVED CEILINGS	DEVIATIONS	SUBMITTED BUDGET ESTIMATES
<b>OPERATION &amp; MAINTENANCE</b>	286,932,880	-5,000,000	281,932,880

<b>DEVELOPMENT</b>	270,750,000	-107,000,000	163,750,000
<b>TOTAL</b>	<b>557,682,880</b>	<b>-112,000,000</b>	<b>445.682,880</b>

The total deviation is **KES 112,000,000** and the most affected programmes are development programmes. This adjustment represents a 20% reduction of the approved ceiling which is contrary to the approved 1% deviation.

### **COMMITTEE'S RECOMMENDATIONS**

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**After an in-depth analysis and consultation with CECM in charge of Education, Youth and Sports, the committee recommended as follows;**

- 1.** That **KES 20,000,000** allocated for revolving fund be reallocated to Bursaries Support specifically for Vocational Training Centre trainees.
  
- 2.** That **KES 23 million** be **additionally** allocated to Bursaries Support to make the total allocation to bursaries **KES 116 million**. This will ensure that the bursary programme is implemented fully in all the 25 wards across the financial year.
  
- 3.** That **KES 2 million** be allocated for **Quality Assurance & Standards** to enable the department undertake assessment of ECDE teachers and VTC trainers. This will also ensure appraisal of the said staff for purpose of promotions. It is also important to note that the department of Education, has a Quality Assurance & Standards department with a fully fledged director and staff. **KES 2M** will ensure fulfilment of the stated functions.
  
- 4.** That **KES 1 million** be additionally allocated to policy development to enable full development of the following policies;
  - a. Quality assurance policy*
  - b. VTC Policy*

*c. Amendment of Bursary Policy*

*d. Capitation Policy*

- 5.** That **KES 75 million** be additionally allocated for construction of ECDE classrooms. This will make the total allocation to **KES 150 million**. This is will ensure that **2** classrooms are constructed in the **25** wards at a cost of **KES 2 million** each. It will also ensure that the completion of all stalled ECDE projects in the **25** wards.
  
- 6.** That **KES 11 million** be additionally allocated for **Infrastructure Development and Expansion for VTCS** to make the cumulative allocation to **KES 66 million**. This will ensure development support for the 33 VTCs in the County and establishment of a Vocational Training Centre in **Chepchabas Ward** which is the only ward without a VTC in the County.
  
- 7.** That the Budget for the Department of Youth and Sports is adjusted by an additional allocation of KES 126 million to address various needs identified by the committee in consultation with the department. This will ensure effective implementation of programs tailored towards promoting the general welfare of youths across our County.

## 5.0 COMMITTEE RECOMMENDATIONS

**Mr. Speaker Sir,**

Upon considering submissions from various stakeholders, and other approved policy documents including ADP, CIDP, CSFP and CECM for Finance Submissions, the Committee approved the following budget for various spending units;

### SUMMARY

<b>SECTOR</b>	<b>APPROVED ESTIMATES FY2023/2024</b>
<b>COUNTY EXECUTIVES</b>	<b>143,785,227</b>
Personal emoluments	-
Operation & maintenance	143,785,227
<b>PSB</b>	<b>31,377,376</b>
Operation & maintenance	31,377,376
<b>ADMINISTRATION</b>	<b>43,590,000</b>
Operation & maintenance	12,590,000
Development	31,000,000
<b>PUBLIC SERVICE</b>	<b>1,866,409,919</b>
Personal emoluments	1,750,425,922
Operation & maintenance	115,983,997
<b>ICT</b>	<b>48,378,654</b>
Operation & maintenance	42,378,654
Development	6,000,000
<b>FINANCE</b>	<b>93,037,696</b>
Operation & maintenance	93,037,696
Development	-
<b>ECONOMIC PLANNING</b>	<b>198,852,576</b>
Operation & maintenance	50,852,576
Development	148,000,000
<b>LANDS,HOUSING AND URBAN PLANNING</b>	<b>165,345,000</b>
Personal emoluments	40,000,000
Operation & maintenance	66,845,000
Development	58,500,000
<b>GENDER, CULTURE AND SOCIAL SERVICES</b>	<b>39,256,300</b>
Operation & maintenance	23,256,300
Development	16,000,000
<b>MEDICAL SERVICES &amp; PUBLIC HEALTH</b>	<b>2,015,020,460</b>

Personal emoluments	1,219,500,000	
Operation & maintenance	677,920,890	
Development	117,599,570	
<b>EDUCATION, VOCATIONAL TRAINING, YOUTH AND SPORTS</b>	<b>460,682,880</b>	
Operation & maintenance	281,932,880	
Development	178,750,000	
<b>WATER SANITATION AND ENVIRONMENT</b>	<b>609,006,520</b>	
Operation & maintenance	102,367,421	
Development	506,639,099	
<b>AGRICULTURE LIVESTOCK AND FISHERIES</b>	<b>247,207,309</b>	
Operation & maintenance	49,610,229	
Development	197,597,080	
<b>ROADS, PUBLIC WORKS &amp; TRANSPORT</b>	<b>531,417,608</b>	
Operation & maintenance	50,642,772	
Development	480,774,836	
<b>TRADE, ENERGY, TOURISM, INDUSTRY AND INVESTMENT</b>	<b>81,026,738</b>	
Operation & maintenance	11,226,738	
Development	69,800,000	
<b>CO-OPERATIVES AND ENTERPRISE DEVELOPMENT</b>	<b>139,800,000</b>	
Operation & maintenance	9,697,080	
Development	130,102,920	
<b>EXECUTIVE TOTAL</b>	<b>6,714,194,263</b>	
<b>COUNTY ASSEMBLY</b>	<b>1,069,903,256</b>	
Personal emoluments	355,747,263	
Operation & maintenance	546,155,993	
Development	168,000,000	
<b>COUNTY TOTAL</b>	<b>7,784,097,519</b>	
<b>Personal emoluments</b>	<b>3,365,673,185</b>	
<b>Operation &amp; maintenance</b>	<b>2,309,660,829</b>	
<b>Development</b>	<b>2,108,763,505</b>	
<b>Personal emoluments</b>		<b>43%</b>
<b>Operation &amp; maintenance</b>		<b>30%</b>
<b>Development</b>		<b>27%</b>

**COUNTY EXECUTIVE**

COUNTY GOVERNMENT OF BOMET			
PROPOSED BUDGET ESTIMATES FOR FY2023/2024			
	COUNTY REVENUE	PROJECTED REVENUE FOR FY2023/2024	APPROVED REVENUE FOR FY 2023/2024
	Equitable share +Local Revenue+ Balance C/F	7,232,051,123	7,584,474,943
	Equitable share	6,877,051,123	6,977,924,070
	Local Revenue	355,000,000	332,041,830
	Balance C/F		274,509,043
	Conditional Grants from National Government Revenue		-
	User fees Forgone		-
	Conditional Grant - Leasing of Medical Equipment		-
	Equalization Fund for the Marginalized		-
	Covid 19 Response Allocation		-
	Road Maintenance Fuel Levy		-
	Conditional Allocation for development of youth Polytechnics		-
	Conditional allocations to County Governments from Loans and Grants from Development Partners	168,000,000	199,622,576
	World Bank Loan to for transforming health systems for universal care project		-
	Kenya Urban Support Programme		-
	KDSP (Level 1 ) B/F-Recurrent		3,622,576



	KDSP (Level 2 Grant) B/F-Development		28,000,000
	WASH - Health	6,000,000	6,000,000
	Nutritional International	15,000,000	15,000,000
	HSSF Danida		-
	IDA Kenya/Climate Change Resilience Invest (CCRI)	136,000,000	136,000,000
	IDA Kenya/Climate Change Institutional Support (CCIS)	11,000,000	11,000,000
	IDA Kenya Climate Smart Programme		-
	REREC Matching Funds		-
	Agriculture Sector Development Support Programme (ASDSP)		-
	IDA World Bank-Value Chain NAVCDP		-
	TOTAL REVENUE	7,400,051,123	7,784,097,519
PROPOSED BUDGET ESTIMATES FOR FY2023/2024			
DEPARTMENT OF ADMINISTRATION ,PUBLIC SERVICE AND SPECIAL PROGRAMS			
PUBLIC SERVICE			
Sub Item	Sub Item Name	Proposed Estimates FY2023/2024	APPROVED ESTIMATES FOR FY 2023/24
Personnel Emoluments (P.E)			

2110117	Basic salaries	982,000,456	707,530,286
2120101	NSSF	16,073,677	16,073,677
2120103	Employer Contribution to pension scheme	159,076,100	159,076,100
2110309	Duty/Acting Allowances	1,339,607	1,339,607
2110320	Leave allowances	17,358,970	17,358,970
2710105	Gratuity	40,710,981	40,710,981
2110301	House Allowances	305,064,037	305,064,037
2110312	Responsibility Allowance	1,402,844	1,402,844
2110314	Commuter Allowances/ Specified	471,417,591	471,417,591
2110202	Casual labour	58,451,829	30,451,829
			-
Total Compensation to Employees	Sub Total	2,052,896,092	1,750,425,922
Operations and maintenance		-	
2210910	Medical Insurance/Cover	86,859,611	86,859,611
2210101	Electricity	-	
2210102	Water and sewerage charges	-	
2210103	Gas expense	40,000	40,000

2210201	Telephone, Telex, Facsimile and Mobile Phone Services	100,000	100,000
2210202	Internet Connections	-	
2210203	Courier and Postal Services	100,000	100,000
2211201	Refined Fuels and Lubricants for Transport	1,000,000	1,000,000
2220101	Maintenance Expenses-Motor Vehicles	1,000,000	1,000,000
2210205	Satellite Access Services subscription	50,000	50,000
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,000,000	2,000,000
2210302	Accommodation - Domestic Travel	4,500,000	3,500,000
2210400	Foreign Travel and subsistence	1,000,000	1,000,000
2210303	Daily Subsistence Allowance	1,200,000	1,200,000
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	600,000	600,000
2211016	Purchase of Uniforms and Clothing-Staff	500,000	500,000
2210502	Publishing and Printing Services	1,000,000	1,000,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	100,000	100,000
2210504	Advertising, Awareness & Publicity Campaigns	1,000,000	1,000,000
2210505	Trade Shows and Exhibitions	700,000	700,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,500,000	1,500,000
2210802	Boards, Committees, Conferences and Seminars	1,500,000	1,500,000

2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	4,800,000	3,800,000
2211102	Supplies and Accessories for Computers and Printers	2,140,386	2,140,386
2211103	Sanitary and Cleaning Materials, Supplies and Services	300,000	300,000
3111001	Purchase of Office Furniture and Fittings	2,000,000	-
3111009	Purchase of other Office Equipment	1,000,000	1,000,000
3111002	Purchase of Computers, Printers and other IT Equipment (For Offices)	2,000,000	2,000,000
2220205	Maintenance of Buildings and Stations -- Non-Residential	450,000	450,000
2210799	Development of HR Policy Documents and Career Guidelines	2,544,000	544,000
2210799	Training of Staff	6,000,000	2,000,000
	Sub Total	125,983,997	115,983,997
	GRAND TOTALS	2,178,880,089	1,866,409,919
<b>PUBLIC SERVICE BOARD</b>			
Sub Item	Sub Item Name	Estimates FY2023/2024	APPROVED ESTIMATES FOR FY 2023/24
2210101	Electricity	60,000	60,000
2210103	Gas expenses	58,000	58,000
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	200,000	200,000
2210203	Courier & Postal Services	100,000	100,000

2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000	1,000,000
2210302	Accommodation - Domestic Travel	3,000,000	3,000,000
2210303	Daily Subsistence Allowance	2,000,000	2,000,000
2210304	Sundry Items (e.g. airport tax, taxis, etc?)	100,000	100,000
2210402	Accommodation	2,800,000	2,800,000
2210499	Foreign Travel and Subs.- Others	500,000	500,000
2210502	Publishing & Printing Services	1,000,000	1,000,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	150,000	150,000
2210504	Advertising, Awareness and Publicity Campaigns	1,500,000	1,500,000
2210703	Production and Printing of Training Materials	1,000,000	1,000,000
2210704	Hire of Training Facilities and Equipment	200,000	200,000
2210799	Training Expenses - Other (Bud	2,000,000	1,000,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	800,000	800,000
2210802	Boards, Committees, Conferences and Seminars	3,000,000	3,000,000
2210809	Board Allowance	1,000,000	1,000,000
2210899	Hospitality Supplies - other (	800,000	800,000
2210904	Motor Vehicle Insurance	60,000	60,000
2211016	Purchase of Uniforms and Clothing - Staff	200,000	-

2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	3,076,200	3,076,200
2211102	Supplies and Accessories for Computers and Printers	400,000	400,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	200,000	200,000
2211201	Refined Fuels and Lubricants for Transport	1,400,000	1,400,000
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	400,000	200,000
2211308	Legal Dues/fees, Arbitration and Compensation Payments	1,500,000	1,500,000
2220101	Maintenance Expenses - Motor Vehicles	1,000,000	1,000,000
3110502	Water Supplies and Sewerage	50,000	50,000
3111001	Purchase of Office Furniture and Fittings	2,000,000	500,000
3111002	Purchase of Computers, Printers and other IT Equipment	5,000,000	2,000,000
3111499	Research, Feasibility Studies	-	
3111009	Purchase of other Office Equipment	723,176	723,176
	Sub Total	37,277,376	31,377,376
	Total use of Good and Services	37,277,376	31,377,376
		-	
COUNTY EXECUTIVE			
Sub Item	Sub Item Name	Estimates FY2023/2024	APPROVED ESTIMATES FOR FY 2023/24

2210103	Gas Expenses	300,000	300,000
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	50,000	50,000
2210203	Courier and Postal Services	100,000	100,000
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	4,500,000	4,500,000
2210302	Accommodation - Domestic Travel	15,000,000	15,000,000
2210303	Daily Subsistence Allowance	1,000,000	1,000,000
2210304	Sundry Items (e.g. Airport Tax, Taxis, etc)	200,000	200,000
2210308	Local Presidential Visits	1,000,000	1,000,000
2210401	Foreign Travel Costs (airlines, bus, railway, mileage allowances, etc.)	5,000,000	5,000,000
2210402	Hotel; Accommodation	7,000,000	7,000,000
2210501	International News Services	50,000	50,000
2210502	Publishing and Printing Services	700,000	700,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	300,000	300,000
2210504	Advertising, Awareness & Publicity Campaigns	3,000,000	3,000,000
2211325	Office Expenses (Inter Governmental)	4,000,000	4,000,000
2210603	Rent & Rates - Non Residential (Inter Departmental)	2,000,000	2,000,000
2210604	Hire of Transport	373,277	373,277
2210712	Training Allowance	2,799,950	2,799,950

2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	3,000,000	3,000,000
2210802	Boards, Committees, Conferences and Seminars	2,000,000	2,000,000
2210805	National Celebrations	3,000,000	3,000,000
2210807	Medals, Awards, and Honors	50,000	50,000
2210809	Board Allowance	3,000,000	3,000,000
2210899	Hospitality , Protocol and others	3,000,000	3,000,000
2210910	Medical Insurance/Cover		-
2211016	Purchase of Uniforms and Clothing - Staff	1,000,000	500,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	3,000,000	3,000,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	1,000,000	1,000,000
2211201	Refined Fuels and Lubricants for Transport	8,000,000	8,000,000
2210904	Motor Vehicle Insurance	3,000,000	3,000,000
2220101	Maintenance Expenses-Motor Vehicles	5,000,000	5,000,000
2211308	Legal Dues/fees, Arbitration and Compensation Payments	11,000,000	5,000,000
2211308	Legal aid and awareness	100,000	100,000
2211308	Legislative drafting	500,000	500,000
2640499	Other Operating expenses- Community Participation	27,100,000	25,000,000
2220205	Maintenance of Buildings and Stations -- Non-Residential	200,000	200,000



2220209	Branding of County projects and property	3,000,000	1,000,000
2220212	Maintenance of Communications Equipment	500,000	500,000
2810201	Compassionate Expenses	3,400,000	3,400,000
3111009	Purchase of other Office Equipment	1,000,000	1,000,000
3111108	Purchase of Police and Security Equipment		-
3110701	Purchase of Motor Vehicle		-
2110326	Compensation to employees - WIBA and GPA	450,000	450,000
2210799	Training	4,000,000	4,000,000
2610101	Disaster Response	2,000,000	2,000,000
2210310	Field Operational Allowance (GDU)	1,000,000	1,000,000
2210299	Communication Supplies and Services	1,000,000	1,000,000
Office of the Deputy Governor			
2211201	Fuel and Lubricants		2,000,000
2220101	Maintenance Expenses- Motor Vehicles		1,500,000
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)		1,400,000
2210302	Accommodation - Domestic Travel		1,008,000
2210303	Daily Subsistence Allowance		2,304,000
2640499	Other Operating expenses- Community Participation		8,500,000

	Total use of Good and Services	137,673,227	143,785,227
	Grand Total	137,673,227	143,785,227
DEVOLUTION AND SPECIAL PROGRAMS			
Sub Item	Sub Item Name	Estimates FY2023/2024	APPROVED ESTIMATES FOR FY 2023/24
	Branding	800,000	800,000
	Publishing & Printing Services	800,000	800,000
	Resource mobilization	800,000	800,000
	Training	800,000	800,000
	Communication, Equipment, Supplies and Services	800,000	800,000
	Sub Total	4,000,000	4,000,000
DEVELOPME T			
Program 1			
Infrastructure Development and Equipment			
3110701	Disaster response CENTRE	8,000,000	4,000,000
3110201	purchase of fire truck	8,000,000	8,000,000
3110202	purchase of water bowser	4,000,000	4,000,000

	Sub Total	20,000,000	16,000,000
	SUB TOTAL DEVELOPMENT	20,000,000	16,000,000
	GRAND TOTAL	24,000,000	20,000,000
ADMINISTRATION -CIVIC EDUCATION AND PUBLIC PARTICIPATION			
Sub Item	Sub Item Name	Proposed Estimates FY2023/2024	APPROVED ESTIMATES
2210103	Gas Expenses	50,000	50,000
2210101	Electricity	-	
3110502	Water & Sewerage	50,000	50,000
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	50,000	50,000
2210203	Courier and Postal Services	50,000	50,000
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	400,000
2210302	Accommodation - Domestic Travel	800,000	500,000
2210303	Daily Subsistence Allowance	700,000	500,000
2210304	Sundry Items (e.g. Airport Tax, Taxis, etc)	70,000	70,000
2210309	Field Allowance	50,000	50,000
2210502	Publishing and Printing Services	300,000	200,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	120,000	120,000

2210504	Advertising, Awareness & Publicity Campaigns	300,000	200,000
2210505	Trade Shows and Exhibitions	50,000	50,000
2210602	Rent & Rates - Non Residential	300,000	300,000
2210701	Travel Allowance	100,000	100,000
2210702	Remuneration of Instructors and Contract Based Training Services	70,000	70,000
2210703	Production and Printing of Training Materials	20,000	20,000
2210704	Hire of Training Facilities and Equipment	70,000	70,000
2210710	Accommodation Allowance	100,000	100,000
2210712	Training Allowance	300,000	300,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	500,000	400,000
2210802	Boards, Committees, Conferences and Seminars	500,000	400,000
2210809	Board Allowance	300,000	300,000
2210899	Hospitality and others(Staff welfare)	300,000	200,000
2211010	Supplies for Broadcasting and Information Services	500,000	500,000
2211011	Purchase/Production of Photographic and Audio-Visual Materials	500,000	500,000
2211016	Purchase of Uniforms and Clothing - Staff	500,000	500,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	500,000	400,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	250,000	250,000

2211301	Bank Service Commission and Charges	-	
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	70,000	70,000
2211308	Legal Dues/fees, Arbitration and Compensation Payments		-
2211322	Binding of Records	50,000	50,000
3111001	Purchase of Office Furniture and Fittings	700,000	-
2211323	Laundry Expenses	50,000	50,000
2211399	Other Operating expenses- Community Participation	1,314,038	114,038
2211201	Refined Fuels and Lubricants for Transport	1,500,000	1,500,000
2210904	Motor Vehicle Insurance	700,000	700,000
2220101	Maintenance Expenses-Motor Vehicles	1,200,000	1,200,000
2220209	Minor Alterations to Buildings and Civil Works	250,000	250,000
2220212	Maintenance of Communications Equipment	250,000	250,000
2220211	Maintenance of Police and Security Equipment	200,000	200,000
3111009	Purchase of other Office Equipment	205,962	205,962
2210799	Training	800,000	500,000
2210299	Communication, Equipment, Supplies and Services	500,000	500,000
	Sub Total	15,690,000	12,290,000

CENTRE FOR DEVOLVED GOVERNANCE			
2210799	Training Services	200,000	200,000
2211311	Consultancy Services	100,000	100,000
	Sub Total	300,000	300,000
	TOTAL	15,990,000	12,590,000
DEVELOPMENTS			
Program 1			
Infrastructure Development and Equipment			
3110201	Residential Buildings	13,000,000	13,000,000
3110202	Non Residential Buildings- Offices	18,000,000	18,000,000
	Sub Total	31,000,000	31,000,000
	SUB TOTAL DEVELOPMENT	31,000,000	31,000,000
	GRAND TOTAL	46,990,000	43,590,000
ADMINISTRATION TOTAL		46,990,000	43,590,000
GRAND TOTAL		2,424,820,692	2,105,162,522
	FINANCE		

Sub Item	Sub Item Name	Estimates FY2023/2024	
2210101	Electricity	21,104,000	21,104,000
2210102	Water and sewerage charges	256,060	256,060
2210103	Gas expense	604,040	604,040
2110202	Casual Labour	42,300,000	23,300,000
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	108,838	108,838
2210203	Courier and Postal Services	56,414	56,414
2210205	Satellite Access Services	103,232	103,232
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,400,000	2,400,000
2210302	Accommodation - Domestic Travel	4,200,000	3,200,000
2210303	Daily Subsistence Allowance	5,000,000	4,000,000
2210599	Publishing and Printing Budget documents	2,250,000	2,250,000
2810205	Emergency Fund	2,110,800	2,110,800
2211399	Other operating expenses-community participation	2,775,163	1,775,163
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	3,000,000	1,000,000
2211016	Purchase of Uniforms and Clothing-Staff	800,000	200,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	208,080	208,080
2210504	Advertising, Awareness & Publicity Campaigns	1,800,000	1,800,000

2210505	Trade Shows and Exhibitions	312,120	312,120
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,201,000	2,201,000
2210802	Boards, Committees, Conferences and Seminars	4,720,600	3,720,600
2210809	Board allowance	2,500,000	500,000
2210904	Motor Vehicle Insurance	870,000	870,000
2211201	Refined Fuels and Lubricants for Transport	6,032,400	5,032,400
2211301	Bank Service Commission and Charges	217,977	217,977
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	3,000,000	3,000,000
2210310	Consultancy services	1,500,000	1,500,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	843,332	843,332
2220202	Maintenance of Office Furniture and Equipment	1,204,040	704,040
2210799	Training Expenses - Other (Bud	3,000,000	2,000,000
3111009	Purchase of other Office Equipment	1,000,000	1,000,000
2220101	Maintenance Expenses - Motor Vehicles	2,120,200	2,120,200
2220205	Maintenance of Buildings and Stations -- Non-Residential	809,400	809,400
3111002	Purchase of Computers, Printers and other IT Equipment	2,500,000	1,500,000
2640499	Audit Committee	2,230,000	2,230,000
	Sub-Total	124,137,696	93,037,696



	Other Recurent Expenditure		-
4110403	Housing Loans to Public Servants	0	-
4110405	Car loan to public servants	0	-
2810205	Emergency Response	0	-
	Sub-Total	0	-
	Total	124,137,696	93,037,696
	DEVELOPMENT		-
3111001	Preparation of County valuation roll	8,500,000	-
2420499	Automation of Internal Audit Processes	0	-
3111112	Automation of Revenue	25,000,000	-
	Sub total	33,500,000	-
	GRAND TOTAL	157,637,696	93,037,696
<b>DIRECTORATE OF ICT</b>			
Sub Item	Sub Item Name	Estimates FY2023/2024	APPROVED ESTIMATES FOR FY 2023/2024
2110101	Salary and wages		-
2120101	NSSF		-
2120103	Employer Contribution to pension scheme		-
2110301	House Allowances		-

2110320	Leave allowances		-
2110314	Commuter Allowances /specified		-
	Sub Total		
Operations and maintenance		-	
2210101	Electricity		-
2210102	Water and sewerage charges		-
2210103	Gas expense	30,000	30,000
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	350,000	350,000
2210202	Internet Connections	4,800,000	9,800,000
2210203	Courier and Postal Services	-	-
2211201	Refined Fuels and Lubricants for Transport	600,000	600,000
2220101	Maintenance Expenses-Motor Vehicles	1,000,000	500,000
2210205	Satellite Access Services subscription	300,000	300,000
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	500,000
2210302	Accommodation - Domestic Travel	1,000,000	1,000,000
2210400	Foreign Travel and subsistence	1,100,000	1,100,000
2210401	Travel Costs (airlines, bus, railway, etc.)	600,000	600,000
2210303	Daily Subsistence Allowance	500,000	500,000
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	100,000	100,000

2211016	Purchase of Uniforms and Clothing-Staff	198,654	198,654
2210502	Publishing and Printing Services	100,000	100,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	100,000	100,000
2210504	Advertising, Awareness & Publicity Campaigns	-	-
2210505	Trade Shows and Exhibitions	150,000	150,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	500,000	500,000
2210802	Boards, Committees, Conferences and Seminars	700,000	200,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	200,000	200,000
2211102	Supplies and Accessories for Computers and Printers	2,000,000	2,000,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	50,000	50,000
2220210	Maintenance of Computers, Software, and Networks	3,050,000	8,550,000
3111001	Purchase of Office Furniture and Fittings	250,000	50,000
3111003	Purchase of Air conditioners, Fans and Heating Appliances	400,000	400,000
3111009	Purchase of other Office Equipment	200,000	200,000
3111002	Purchase of Computers, Printers and other IT Equipment (For Offices and ward ICT hubs)	2,000,000	9,000,000
2211399	Training Services	500,000	4,500,000
2640499	Public Participation on ICT Projects	700,000	300,000
2210799	Staff Capacity Development - Technical	500,000	500,000

	Sub Total	22,478,654	42,378,654
	Recurrent Total	22,478,654	42,378,654
<b>DEVELOPMENT</b>			
Program 2	Information Communication Technology (ICT) Services	-	
3111111	Development of County ICT infrastructure and enhancement of Connectivity	11,000,000	5,000,000
3111112	E-Government Services	7,000,000	1,000,000
	SUB TOTAL DEVELOPMENT	18,000,000	6,000,000
	TOTAL (ICT)	40,478,654	48,378,654

	GRAND TOTAL	40,478,654	48,378,654
		-	
<b>ECONOMIC PLANNING</b>		-	
Sub Item	Sub Item Name	Proposed Estimates FY2023/2024	APPROVED ESTIMATES FOR FY 2023/2024
<b>OPERATIONS AND MAINTENANCE</b>		-	
2210101	Electricity	74,485.37	4,485
2210103	Gas expense	32,593.24	32,593
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	37,242.68	37,243
2210203	Courier and Postal Services	78,209.63	78,210

2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,500,000.00	1,500,000
2210302	Accommodation - Domestic Travel	2,000,000.00	2,000,000
2210303	Daily Subsistence Allowance	1,574,485.00	1,574,485
2210499	Foreign travel	360,509.02	360,509
2210402	Foreign Accommodation	1,000,000.00	1,000,000
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	54,322.00	54,322
2211016	Purchase of Uniforms and Clothing-Staff	94,648.00	94,648
2210502	Publishing and Printing Services	2,000,000.00	2,000,000
2211201	Refined Fuels and Lubricants for Transport	220,000.00	220,000
2220101	Maintenance Expenses - Motor Vehicles	208,000.00	208,000
2210904	Motor Vehicle Insurance	186,000.00	186,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	53,443.00	53,443
2210504	Advertising, Awareness & Publicity Campaigns	760,509.00	760,509
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	6,690,000.00	6,690,000
2640499	Other Operating Expenses	4,300,000.00	12,300,000
2210802	Boards, Committees, Conferences and Seminars	2,200,000.00	2,200,000
2211301	Bank Service Commission and Charges	34,485.00	34,485
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	686,440.00	686,440

2211103	Sanitary and Cleaning Materials, Supplies and Services	351,447.00	151,447
3111002	Purchase of laptops and computers	543,638.00	43,638
2210502	Printing and Publishing {pending bills} KLB	-	-
2220202	Maintenance of Office Furniture and Equipment	-	-
3111009	Purchase of other Office Equipment	400,000.00	400,000
	22 - Use of Goods and Services total	25,440,456.95	32,670,457
Other Recurrent Expenditure		-	
2640499	KDSP (Level 1 Grant)	-	3,622,576
	SUB TOTAL OTHER RECURRENT	-	3,622,576
PROGRAMME 2- BUDGET PREPARATION AND MANAGEMENT		-	
2640499	Preparation of Budget Documents	4,580,000.00	4,580,000
2210799	Training	1,086,509.00	1,086,509
	SUB TOTAL	5,666,509.00	5,666,509
PROGRAMME 3 MONITORING AND EVALUATION SERVICES		-	
2640499	Monitoring services	1,500,000.00	1,500,000
2211310	Policy Development	1,170,000.00	1,170,000
2210504	Awareness and Publicity Campaigns	-	-
	SUB TOTAL	2,670,000.00	2,670,000

PROGRAMME 4 PLANNING AND STATISTICS		-	
2640499	Developing of plans	3,006,460.00	3,006,460
2640499	County Statistics	3,216,574.05	3,216,574
	SUB TOTAL	6,223,034.05	6,223,034
	RECURRENT SUB TOTAL	40,000,000.00	50,852,576
	DEVELOPMENT EXPENDITURE	-	
2640499	Mother and Child care	120,000,000.00	148,000,000
	DEVELOPMENT SUB TOTAL	120,000,000.00	148,000,000
	TOTAL	160,000,000.00	198,852,576
	AGRICULTURE, LIVESTOCK AND VETERINARY SERVICES	Estimates FY2023/2024	APPROVED BUDGET ESTIMATES FOR FY 2023/2024
2210102	Water and sewerage charges	500,000	100,000
2211201	Fuel and Lubricants	5,200,000	5,200,000
2210904	Motor vehicle insurance	1,500,000	1,500,000
2220101	Motor vehicle maintenance & other equipments	4,500,000	4,500,000
2210101	Electricity	300,000	100,000
2210103	Gas expenses	90,000	90,000

2211016	Purchase of uniforms and clothing –staff	1,500,000	1,500,000
2211399	Other Operating expenses -Public Participation	1,602,920	1,002,920
2210203	Courier and Postal Services	50,000	50,000
2210301	Travel Costs (airlines, bus, railway, mileage, allowance	2,500,000	2,500,000
2210302	Accommodation - Domestic Travel	3,600,000	2,600,000
2211306	Membership fees, dues and sbcriptions to proffesionalsand trade bodies.	300,000	100,000
2210503	subcription to news papers,magazines and periodicals	100,000	100,000
2210303	Daily Subsistence Allowance	3,800,000	1,800,000
2210704	Hire of Training Facilities and Equipment	600,000	600,000
2210802	Boards,Committees,Conferences and Seminars	2,000,000	2,000,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,800,000	1,800,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	2,500,000	2,500,000
2211102	Supplies for accessories for computers and printers	100,000	100,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	607,309	607,309
3111002	Purchase of computers & laptops	1,500,000	1,500,000
2210310	Policy development	1,500,000	5,500,000
2211311	Consultancy services	1,500,000	7,500,000
	Use of Goods and Services sub total	36,150,229	35,750,229



	Other Recurrent Expenditure	-	
2210505	Trade shows and Exhibition	2,000,000	3,000,000
2210799	Training expenses- Other	3,860,000	10,860,000
	Other Rec Sub Total	5,860,000	13,860,000
	Total O &M	42,010,229	49,610,229
	DEVELOPMENT	-	
	SP2.1 Crop Management	-	
2640499	ASDSP	5,500,000	5,500,000
2640499	National Agriculture Value chain Development Project (NAVCDP)	5,000,000	5,000,000
3111301	Purchase of Certified Crop Seeds	5,000,000	5,000,000
2211023	Supplies for Production	4,897,080	897,080
3111103	Agricultural Engineering Services	3,000,000	3,000,000
	Fertilizer subsidy programme	10,000,000	5,000,000
	SUB TOTALS	33,397,080	24,397,080
	SP 2.2 Food & Nutrition Security	-	
2640499	Other current transfers- Co-funding	10,000,000	10,000,000
2211007	Agricultural Materials, Supplies and Small Equipment	2,000,000	2,000,000
	Support to Tea buying Centers	14,000,000	33,000,000

	TOTAL EXPENDITURE PROGRAM 2	59,397,080	69,397,080
P3.	Livestock, Fisheries & Veterinary Services	-	
	SP3.1 Livestock Development	-	
2211007	Agricultural Materials, Supplies, Bee hives and Small Equipment	8,500,000	8,500,000
3110299	Development of Hay store, poultry and dairy goat units	6,000,000	15,000,000
3111110	Hub Development (Purchase of Generators)	-	-
	SP 3.2 Fisheries Development	-	-
3110299	Construction of Fish pond	2,100,000	2,100,000
3111302	Purchase of Animals and Breeding Stock	1,550,000	1,550,000
3112299	Purchase of specialized Plant- Fisheries	1,050,000	1,050,000
	SP 3.3 Veterinary Services	-	-
2211003	Veterinarian Supplies and Materials(AI)- To target 12,000 heads of cattle to be inseminated in all the wards.	6,000,000	25,000,000
2211026	Disease, Vector & Pest control- To vaccinate livestock against priority notifiable diseases in all the wards.	19,800,000	30,000,000
2211004	Supply of acaricides to dips	6,000,000	6,000,000
2220205	Construction & renovation of cattle dips.	6,000,000	27,000,000
3110504	Establishment of sales yards	12,000,000	12,000,000
	TOTAL EXPENDITURE PROGRAM 3	69,000,000	128,200,000

	RECURRENT TOTAL	42,010,229	49,610,229
	DEVELOPMENT TOTAL	128,397,080	197,597,080
		-	
	GRAND TOTAL	170,407,309	247,207,309
CO-OPERATIVES AND ENTERPRISE DEVELOPMENT			
Code	Item	Amount(Kshs)	
OPERATIONS AND MAINTENANCE		Estimates FY2023/2024	APPROVED BUDGET ESTIMATES FOR FY 2023/2024
2210102	Water and sewerage charges	100,000	100,000
2211201	Fuel and Lubricants	1,000,000	1,000,000
2210904	Motor vehicle insurance	300,000	300,000
2220101	Motor vehicle maintenance	300,000	300,000
2210101	Electricity	50,000	-
2210103	Gas expenses	30,000	30,000
3110701	Purchase of uniforms and clothing -staff	50,000	50,000
2211399	Other Operating expenses	597,080	97,080
2210203	Courier and Postal Services	20,000	20,000
2210301	Travel Costs (airlines, bus, railway, mileage, allowance	1,000,000	1,000,000

2210302	Accommodation - Domestic Travel	1,200,000	1,200,000
2210604	Hire of Transport	100,000	100,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	50,000	50,000
2210303	Daily Subsistence Allowance	800,000	800,000
2210703	Production and Printing of Training Materials	200,000	200,000
2210704	Hire of Training Facilities and Equipment	150,000	150,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	300,000	300,000
2210802	Boards, committees, conferences and seminars (Community strategy activities)	300,000	300,000
2211301	Bank Service Commission and Charges	0	-
2211306	Subscription to professional bodies	50,000	50,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	500,000	500,000
2211102	Supplies for accessories for computers and printers	200,000	200,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	300,000	300,000
3111001	Purchase of office furniture and fittings	250,000	250,000
3110902	Purchase of household and institutional appliances	100,000	100,000
2220205	Maintenance of buildings	300,000	100,000
	Use of Goods and Services sub total	8,247,080	7,497,080
3110704	Purchase of Motor Bikes	0	-

2210505	Trade shows and Exhibition	500,000	500,000
2210799	Training expenses- Other	1,000,000	1,000,000
2211311	Consultancy, Audit and Compliance Services	700,000	700,000
	Other Recurrent Expenditure	2,200,000.00	2,200,000
	Total O &M	10,447,080	9,697,080
	DEVELOPMENT		
2640303	Support to cooperatives	23,700,000	23,700,000
	Acquisition and Installation of milk processing plant for Chebunyo Dairies		70,000,000
3110299	Completion and development of cooling plants	10,000,000	10,000,000
3110299	Completion and storage facilities	11,102,920	11,102,920
3111103	Development of Cottage industries	6,000,000	6,000,000
3110504	Development of aggregation centres	5,300,000	5,300,000
3111403	Market Development- marketing research, certifications, branding and copyrights	4,000,000	4,000,000
	TOTAL DEVT BUDGET	60,102,920	130,102,920
	TOTAL	70,550,000	139,800,000
	GRAND TOTAL	240,957,309	387,007,309

WATER AND ENVIRONMENT			
Sub Item	Sub Item Name	Estimates FY2023/2024	APPROVED BUDGET ESTIMATES FOR FY 2023/2024
	Sub-Item Description		
2210101	Basic Salaries-		
2110301	House Allowance		
2110314	Transport Allowance		
2120100	NSSF		
2110320	Leave Allowance		
2120101	Employer Contributions to Compulsory National Social Security Schemes		
2110202	Casual labour		
	Sub Total Compensation to Employees		
	Use of Goods and Services		
2210103	Gas expense	30,000	30,000
2210102	Water and Sewerage Charges	40,000	40,000
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	40,000	40,000
2210203	Courier and Postal Services	10,000	10,000
2210399	Domestic Travel and Other Transportation Costs	2,000,000	2,000,000
2210101	Electricity	100,000	-
2210303	Daily subsistence allowances	500,000	500,000

2210802	Boards, Conferences, Seminars, other expenses	1,000,000	1,000,000
2211399	Community Participation [other operating expenses]	1,000,000	500,000
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	700,000	700,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	100,000	100,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,000,000	1,000,000
2211016	Purchase of Uniforms and Clothing – Staff	1,000,000	-
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	500,000	500,000
2211201	Refined Fuels and Lubricants for Transport	3,000,000	3,000,000
3111002	Purchase of computers and other IT equipment for offices	0	-
2211102	Supplies and Accessories for Computers and Printers	0	-
2211103	Sanitary and Cleaning Materials, Supplies and Services	200,000	200,000
2210799	Training Expenses	500,000	500,000
2211306	Membership fees, dues and subscription to professional and trade bodies	400,000	100,000
	Sub Total	12,120,000	10,220,000
	OTHER RECURRENT EXPENDITURE		
2630201	Support to Bomet Water Company (Grants)	83,047,421	89,047,421
3110701	Purchase of motor vehicles	0	-
3110704	Purchase of motor cycles	0	-

3111001	Purchase of furniture and fittings	500,000	100,000
2220101	Maintenance Expenses-Motor Vehicles	1,000,000	1,000,000
2220202	Maintenance of Office Furniture and Equipment	200,000	100,000
2210904	Motor vehicle Insurance cover	500,000	500,000
2220205	Maintenance of Buildings and Stations -- Non-Residential	200,000	200,000
2220210	Maintenance of Computer, Software and Network	0	-
2210603	Office rent	3,600,000	1,200,000
	Sub Total other recurrent	89,047,421	92,147,421
	Total Recurrent Expenditure	101,167,421	102,367,421
	DEVELOPMENT		
Programme 1	Policy planning and administrative services		
2210504	County water policy and bill	500,000	-
2210504	County Water Master Plan documentation	500,000	-
2211310	Consultancy services for design of water supply infrastructure	0	-
	TOTAL	1,000,000	-
Programme 2	Development of Water Supply for Domestic and Commercial purposes		
3110602	Water supply infrastructure- Water Schemes	117,974,312	117,974,312
	Pipeline extension services		100,000,000



2640499	Cash Transfer (BIDP Programme)	20,000,000	20,000,000
3110602	Water harvesting and storage	30,000,000	30,000,000
	Cash Transfer (World Vision/County programme)	4,000,000	4,000,000
3110602	Spring protection,Cash transfer Dig deep Africa/County	11,064,787	11,064,787
3110602	Hydrogeological Surveys, Drilling and Equipping of boreholes and other civil works	5,000,000	-
	TOTAL	188,039,099	283,039,099
Programme 3	Irrigation Development		
3110602	Irrigation infrastructure	4,000,000	2,000,000
	TOTAL	4,000,000	2,000,000
Programme 4	Waste water management		
2211310	Construction of Decentralized treatment system for Mogogosiek town	15,000,000	15,000,000
	TOTAL	15,000,000	15,000,000
	Net development Total	208,039,099	300,039,099
	Total Recurrent	101,167,421	102,367,421
	GRAND TOTAL	309,206,520	402,406,520
Environment And Natural Resources			
Sub Item	Sub Item Name	Estimates FY2023/2024	APPROVED BUDGET ESTIMATES

			FOR FY 2023/2024
2210101	Basic Salaries-		
2110301	House Allowance		
2110314	Transport Allowance		
2120100	NSSF		
2110320	Leave Allowance		
2120101	Employer Contributions to Compulsory National Social Security Schemes		
2110202	Casual labour		
	Sub Total Compensation to Employees		
	Use of Goods and Services		
2210103	Gas expense	15,300	15,300
2210102	Water and Sewerage Charges	20,000	520,000
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	20,400	20,400
2210203	Courier and Postal Services	10,200	10,200
2210399	Domestic Travel and Other Transportation Costs	700,000	700,000
2210101	Electricity	20,000	20,000
2210303	Daily subsistence allowances	600,000	600,000
2210802	Boards, Conferences, Seminars, other expenses	820,000	820,000
2211399	Community Participation [other operating expenses]	1,000,000	-
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	600,000	600,000

2210503	Subscriptions to Newspapers, Magazines and Periodicals	80,800	80,800
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	800,000	400,000
2211016	Purchase of Uniforms and Clothing – Staff	500,000	100,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	500,000	500,000
2211201	Refined Fuels and Lubricants for Transport	400,000	400,000
3111002	Purchase of computers and other IT equipment for offices	0	-
2211102	Supplies and Accessories for Computers and Printers	0	-
2211103	Sanitary and Cleaning Materials, Supplies and Services	50,000	50,000
2210799	Training Expenses	600,000	200,000
2211306	Membership fees, dues and subscription to professional and trade bodies	0	-
	Sub Total	6,736,700	5,036,700
	OTHER RECURRENT EXPENDITURE	0	-
2630201	Support to Bomet Water Company (Grants)	0	-
3110701	Purchase of motor vehicles	0	-
3110704	Purchase of motor cycles	0	-
3111001	Purchase of furniture and fittings	0	-
2220101	Maintenance Expenses-Motor Vehicles	400,000	400,000
	Maintenance of Office Furniture and Equipment	80,000	80,000

2210904	Motor vehicle Insurance cover	300,000	300,000
2220205	Maintenance of Buildings and Stations -- Non-Residential	50,000	50,000
2220210	Maintenance of Computer, Software and Network	0	-
2210603	Office rent	1,200,000	-
2640499	IDA-Climate institutional support (CCIS)	11,000,000	11,000,000
	Sub Total other recurrent	13,030,000	
	Total Recurrent Expenditure	19,766,700	
	DEVELOPMENT		
Programme 1	Policy planning and administrative services		
2211310	Consultancy Services for county environmental coordination and management policy	1,600,000	1,600,000
	TOTAL	1,600,000	1,600,000
Programme 2	Environmental and natural resources protection and conservation		
3111604	Soil and water conservation	1,500,000	1,500,000
3111604	Riparian protection	1,500,000	1,500,000
3111604	Agroforestry	1,000,000	1,000,000
3111604	Solid waste management	1,000,000	1,000,000
2640499	Climate Change adaptation and Resilience-County allocation	64,000,000	64,000,000
2640499	Climate Change adaptation an Re-Grants	136,000,000	136,000,000
3110202	Office block	0	-

	TOTAL	205,000,000	205,000,000
	TOTAL ENVIRONMENT	226,366,700	206,600,000
	Net development Total	414,639,099	506,639,099
	Total Recurrent	120,934,121	102,367,421
	GRAND TOTAL	535,573,220	609,006,520
EDUCATION, VOCATIONAL TRAINING, YOUTH & SPORTS			
SUB ITEM		Estimates FY2023/2024	
USE OF GOODS AND SERVICES			
2210102	Water And Sewerage Charges	30,000	30,000
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc)	300,000	300,000
2210303	Daily Subsistence Allowance	1,200,000	800,000
2210302	Accommodation - Domestic Travel	2,307,000	2,007,000
2210203	Courier and Postal Services	7,109	7,109
2211399	Other Operating Expenses-Community Participation	1,383,431	383,431
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	709,790	709,790
2211016	Purchase of Uniforms and Clothing-Staff	100,000	100,000
2210802	Boards, Committees, Conferences and Seminars(Community strategy	2,023,500	1,023,500

2210103	Gas Expenses	26,300	26,300
2211101	General Office Supplies (Papers, pencils, forms, small office equipment etc)	1,305,000	1,005,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	62,600	62,600
2211301	Bank Service Commission and Charges	18,150	18,150
2211201	Fuel	600,000	600,000
2210904	Vehicle Insurance	360,000	360,000
2220101	Maintenance of Vehicles	800,000	800,000
Sub Total Use of Goods and Services		11,232,880	8,232,880
Policy, Planning and General Administrative services			
2210799	Training/Capacity Building(Staff)	5,000,000	5,000,000
2640101	Bursaries and Support Services	93,000,000	116,000,000
2630101	Bursaries and Support for VTC trainees	20,000,000	25,000,000
2640499	Other Transfers (Capitation Support to Polytechnic)	45,000,000	45,000,000
2211399	Other Operating Expenses-Quality Assurance and Standards	-	
2211310	Policy Development	2,000,000	2,000,000
2640499	Ancillary Education Support	10,000,000	10,000,000
2640499	Feeding Programme	67,000,000	40,000,000
Total Policy, Planning and General		242,000,000	243,000,000

Administrative			
Total recurrent		253,232,880	251,232,880
DEVELOPMENT			
Early Childhood Development and Education			
3110202	Construction of ECD Classrooms	75,000,000	50,000,000
	Completion of stalled ECD Classrooms and construction of ablution blocks		50,000,000
2640499	Furniture in ECD	4,250,000	4,250,000
3111109	Teaching/ Learning Materials	4,200,000	4,200,000
3111109	ECDE Digital Literacy	-	
Sub-Total		83,450,000	108,450,000
Technical Vocational Educational and Training			
2640499	Infrastructure Development and Expansion	55,000,000	30,000,000
Sub-Total		55,000,000	30,000,000
Total Development		138,450,000	138,450,000
Total recurrent		253,232,880	251,232,880
Total		391,682,880	389,682,880
YOUTH AND SPORTS			
SUB ITEM	SUB ITEM NAME	Estimates FY2023/2024	APPROVED ESTIMATES

			FOR FY 2023/2024
<b>USE OF GOODS AND SERVICES</b>			
2210101	Electricity	15,000	15,000
2210103	Gas expense	12,000	12,000
2210102	Water and sewerage charges	27,500	27,500
2210203	Courier and Postal Services	5,500	5,500
2210301	Travel Costs (airlines, bus, railway, mileage, allowance	250,000	250,000
2210399	Domestic Travel and Subsistence	1,109,611	1,109,611
2210503	Subscriptions to Newspapers, Magazines and Periodicals	10,000	10,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	405,185	405,185
2210802	Boards, Committee, Conferences	500,000	500,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	200,000	200,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	40,000	40,000
2211301	Bank Service Commission and Charges	6,156	6,156
2210904	Motor vehicle Insurance	90,000	90,000
2220101	Maintenance expenses motor vehicle	650,000	250,000
2211201	Refined Fuel and Lubricant for transport	600,000	200,000
2210799	Training Expenses – Other (Bud(Capacity building)	279,048	79,048



Sub Total Use of Goods and Services		4,200,000	3,200,000
Youth and Sports Development			
2210705	SP 4.1 Training Expenses - Other (Bud) -Sports Enhancement	15,000,000	15,000,000
2210705	SP 4.1 Training Expenses - Other (Bud) -youth booth camps	9,500,000	12,500,000
Sub-Total		24,500,000	27,500,000
Total recurrent		28,700,000	30,700,000
DEVELOPMENT			
3110604	Development of sporting facilities (Overhaul of Other Infrastructure and Civil Works)	10,300,000	10,300,000
3110699	Overhaul of Other Infrastructure and Civil Works-Art and Talent Hubs	5,000,000	5,000,000
3110604	Development of youth empowerment facilities (Overhaul of Other Infrastructure and Civil Works)	10,000,000	25,000,000
Sub Total Development		25,300,000	40,300,000
Sub Total Development		25,300,000	40,300,000
Sub Total recurrent		28,700,000	30,700,000
Total		54,000,000	71,000,000
Total Recurrent			281,932,880
Total Development			178,750,000
Grand Total		445,682,880	460,682,880
Lands, Housing, Urban Development and Municipality			

LANDS, HOUSING, URBAN DEVELOPMENT AND MUNICIPALITY			
LANDS			
Sub Item	Sub Item Name	Estimates FY2023/2024	APPROVED ESTIMATES FOR FY 2023/2024
	Recurrent Expenditure		
2210101	Electricity	10,000	-
2210102	Water and sewerage charges	-	
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.) -Executive level	500,000	500,000
2210399	Domestic Travel and Subs.-Others- to capacity build and attend institutional meetings/trainings for surveyors and planners/valuers	1,500,000	1,000,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	-	
2210504	Advertising, Awareness & Publicity Campaigns	500,000	200,000
2211399	Other Operating expenses- Community Participation on survey works and town planning activities across all wards	1,000,000	-
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks during meetings	500,000	500,000
2210802	Boards, Committees, Conferences and Seminars - Departmental committees e.g Land committees and Development Approval Committees, Compliance committees etc	1,600,000	1,000,000
2210103	Gas Expenses-office	10,000	10,000
2211016	Purchase of Uniforms and Clothing-Staff including development control gear and industrial boots	200,000	100,000
2210302	Accommodation - Domestic Travel general	600,000	500,000

2210303	Daily Subsistence Allowance -Field Survey works and planning	700,000	500,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	500,000	400,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	100,000	100,000
2210304	Supplies and Accessories for Computers and Printers and survey equipment	1,000,000	500,000
3110902	Purchase of household and institutional appliances	100,000	100,000
	Total O&M	8,820,000	5,410,000
	Other Recurrent Expenditure	-	
2211324	Identification, surveying, beaconing and Titling of public land (PI)	6,000,000	4,000,000
	Preparation of Part Developments Plans - onwenship documents for Public land	1,000,000	1,000,000
	Consultancy services (town planning)	9,000,000	5,000,000
	Total Other Recurrent	16,000,000	10,000,000
	Total Recurrent Expenditure	24,820,000	15,410,000
	DEVELOPMENT	-	
	Land Acquisition (1 million per ward)	27,000,000	20,000,000
	Development Total	27,000,000	20,000,000
	GRANDS TOTAL FOR LANDS	51,820,000	35,410,000
HOUSING DEVELOPMENT			

Sub Item	Sub Item Name	Estimates FY2023/2024	APPROVED ESTIMATES FY 2023/2024
	Recurrent Expenditure		
2210102	Water and sewerage charges	-	
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	-	
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.) -Executive	500,000	300,000
2210399	Domestic Travel and Subs.-Others To capacity build and attend institutional meetings/trainings for housing development	-	
2210503	Subscriptions to Newspapers, Magazines and Periodicals	-	
2210504	Advertising, Awareness & Publicity Campaigns - Affordable	-	
2211399	Other Operating expenses- Community Participation on housing and partnerships in housing to stakeholders	600,000	-
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	250,000	250,000
2210802	Boards, Committees, Conferences and Seminars -for housing committee and County Housing Board	900,000	500,000
2210103	Gas Expenses-office	10,000	10,000
2211016	Purchase of Uniforms and Clothing-Staff	200,000	200,000
2210302	Accommodation - Domestic Travel -based on invitations, COG meetings, Development partners and State department of Housing, urban and Infrastructure.	600,000	400,000
2210303	Daily Subsistence Allowance -housing committees and Housing Board	600,000	400,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	300,000	300,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	40,000	40,000

2210304	Supplies and Accessories for Computers and Printers	400,000	250,000
	Total O&M	4,400,000	2,650,000
	Other Recurrent Expenditure	-	
	Renovation of houses in Sotik	5,000,000	1,000,000
	Fencing of County Government Housing	2,000,000	1,000,000
	Total Other Recurrent	7,000,000	2,000,000
	TOTAL RECURRENT	11,400,000	4,650,000
URBAN MANAGEMENT			
Sub Item	Sub Item Name	Estimates FY2023/2024	APPROVED ESTIMATES FY 2023/24
	Recurrent Expenditure		
2210102	Water and sewerage charges	10,000	-
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	100,000	50,000
2210203	Courier and Postal Services	40,000	40,000
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)-executive	2,000,000	1,500,000
2210399	Domestic Travel and Subs.- To capacity build and attend institutional meetings/trainings for urban planners, development control, solid management workshops and trainings	4,000,000	3,000,000
2210502	Publishing and Printing Services -magazines and fliers	400,000	200,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals -Executive	60,000	60,000

2210504	Advertising, Awareness & Publicity Campaigns-on waste management by	600,000	500,000
2211399	Other Operating expenses- Community Participation on urban planning issues, town committee, market stakeholders etc	1,400,000	700,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks -Market stakeholder meetings	1,000,000	500,000
2210802	Seven (7) Town Administrative Units-Town Committees, Market committees ,	-	
	(Ksh.30,000 Pm *7 units *12 months) = Ksh. 2,520,000 and	-	
	Ksh. 1,000,000 for Headquarters Board and Committee Meetings)Conferences and seminars for market stakeholders.	5,000,000	4,000,000
2210103	Gas Expenses	60,000	60,000
2211016	Purchase of Uniforms and Clothing-Staff including protective clothing for casual workers	510,000	510,000
2210302	Accommodation - Domestic Travel based on invitations, COG meetings, Development partners and State department of Housing, Urban and Infrastructure.	1,600,000	1,000,000
2210303	Daily Subsistence Allowance -market and town stakeholders and supervisors	1,000,000	800,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	600,000	500,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	600,000	500,000
2210304	Supplies and Accessories for Computers and Printers	600,000	500,000
2220101	Maintenance Expenses- Motor Vehicles-Heavy Garbage trucks and tractors allocated for solid waste collection and other department vehicles	2,000,000	2,000,000
2211201	Fuel- Motor Vehicles for survey, garbage trucks and tractors transporting garbage on a daily basis from all urban centers and markets in the entire county	4,000,000	4,000,000
2210904	Vehicle Insurance -Garbage trucks and tractors and other department vehicles eg for survey	800,000	800,000

	Total O&M	26,380,000	21,220,000
		-	
	Other Recurrent Expenditure	-	
	Garbage Collection		20,000,000
	Sub-total Recurrent		41,220,000
	Development	-	
	Markets Development (fencing, gravelling, etc)	10,620,000	5,000,000
	Opening and grading of urban access roads	20,000,000	20,000,000
	Storm water drains in urban areas	5,000,000	5,000,000
	Development and maintainance of public toilets	6,000,000	6,000,000
	Development Total	41,620,000	36,000,000
	TOTAL URBAN	68,000,000	77,220,000
	MUNICIPALITY		
Sub Item	Sub Item Name	Estimates FY2023/2024	APPROVED ESTIMATES FOR FY 2023/24
	Recurrent Expenditure		
2110117	Basic salary	22,093,440	22,093,440
2210101	Nssf	194,400	194,400

2210301	House allowance	9,078,000	9,078,000
2210314	Commuter	4,172,000	4,172,000
2210320	Leave allowance	258,000	258,000
2220103	Pension scheme	4,204,160	4,204,160
TOTAL PERSONAL EMOLUMENTS		40,000,000	40,000,000
2210102	Water and sewerage charges	20,000	-
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	10,000	5,000
2210203	Courier and Postal Services	10,000	5,000
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.) Executive and Board Members	600,000	300,000
2210399	Domestic Travel and Subs.-Others- Municipality Board members and Municipality staff to meetings and capacity building trainings	2,000,000	500,000
2210502	Publishing and Printing Services	100,000	50,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	20,000	10,000
2210504	Advertising, Awareness & Publicity Campaigns for Municipality activities	500,000	200,000
2211399	Other Operating expenses- Community Participation on Urban support projects by the world bank under the KUSP programme	1,000,000	-
2220101	Maintenance Expenses- Motor Vehicles-Heavy Garbage trucks and tractors allocated for solid waste collection and other department vehicles	300,000	-
2211201	Fuel- Motor Vehicles for survey, garbage trucks and tractors transporting garbage on a daily basis from all urban centers and markets in the entire county	1,000,000	-



2210904	Vehicle Insurance -Garbage trucks and tractors and other department vehicles eg for survey	310,218	-
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks -hosting KUSP assessment and inspection of works	1,000,000	500,000
2210802	Boards, Committees, Conferences and Seminars-Board members and staff with partners and related agencies	1,600,000	800,000
2210103	Gas Expenses-office	20,000	10,000
2211016	Purchase of Uniforms and Clothing-Staff including protective clothing for casual workers under municipality	600,000	100,000
2210302	Accommodation - Domestic Travel -based on invitations, COG meetings, Development partners for Municipal staff and Board members -for peer learning	1,000,000	500,000
2210303	Daily Subsistence Allowance -Board members and municipal staff and municipal stakeholders, business community, Municipal neighborhoods associations	600,000	600,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	600,000	300,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	200,000	100,000
2210304	Supplies and Accessories for Computers and Printers	150,000	75,000
2211301	Bank Service Commission and Charges	20,000	10,000
	Sub Total O&M	11,660,218	4,065,000
		-	
	Other Recurrent		
2210799	KUSP (Municipal)/UIG-Trainings	-	
	Consultancy services	2,500,000	1,500,000
	Total O&M	54,160,218	5,565,000

	DEVELOPMENT	-	
	Fencing of markets within Bomet Municipality	2,000,000	-
	Maintainance of market infrastructure	2,000,000	-
	Development of water harvesting infrastructure in Bomet market	2,000,000	-
	Development of stage infrastructure (barriers, booths, etc)	3,000,000	1,000,000
	Improvement and Marking of parking yards	2,000,000	500,000
	Development of Recreational facilities	3,000,000	1,000,000
	Acquisition of litter bins	1,000,000	-
2640499	KUSP (Municipal infrastructure)/UDG	-	
	TOTAL DEVELOPMENT	15,000,000	2,500,000
	TOTAL MUNICIPAL	69,160,218	48,065,000
	Grand total recurrent		66,845,000
	Grant total Development		58,500,000
	GRAND TOTAL LANDS, HOUSING, URBAN & MUNICIPALITY	200,380,218	125,345,000
	ROADS PUBLIC WORKS AND TRANSPORT		
Sub Item	Sub Item Name	Estimates FY2023/2024	APPROVED ESTIMATES FOR FY 2023/2024

2210103	Gas expense	96,800	46,800
2210203	Courier and Postal Services	20,000	10,000
2110202	Casual Labour - Others	0	-
2210399	Domestic / foreign Travel and Subsistence, and Other Transportation Costs	4,000,000	2,500,000
2210101	Electricity	121,000	-
2211399	Community Participation [other operating expenses]	3,000,000	500,000
2210309	Field Allowance (supervision)	1,500,000	1,000,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	99,220	49,220
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,000,000	1,000,000
2210903	Plant, Equipment and Machinery Insurance	3,000,000	3,000,000
2210904	Motor Vehicles Insurance	3,000,000	3,000,000
2211306	Membership Fees, Dues And Subscriptions To Professional And Trade Bodies	414,552	214,552
2210502	Publishing And Printing Services	500,000	400,000
2210504	Advertising, awareness and public campaigns	1,500,000	1,000,000
2210802	Boards, committees, conferences and seminars	4,000,000	1,500,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc.)	2,309,836	1,809,836
2211102	Supplies and Accessories for Computers and Printers	1,225,164	1,225,164
3111002	Purchase of computers, printers and other IT equipment	2,500,000	500,000

2211103	Sanitary and Cleaning Materials, Supplies and Services	387,200	
	Sub Total	29,673,772	17,755,572
	OTHER RECURRENT EXPENDITURE	-	
2220101	Maintenance Expenses-Motor Vehicles	15,000,000	15,000,000
	NTSA (Annual Vehicle Inspection,Replacement of number plates)	500,000	500,000
	Disposal of County Assets(vehicles,plant,tractors,m-cycles,tyres and batteries)	1,000,000	1,000,000
2220201	Maintenance of Plant, Machinery and Equipment	10,000,000	10,000,000
2220205	Maintenance of Buildings and Stations -- Non-Residential	1,000,000	1,000,000
3111001	Purchase of Office Furniture and Fittings	5,000,000	4,000,000
2220210	Maintenance of Computer, Software and Network	1,500,000	1,000,000
	Sub Total	34,000,000	32,500,000
	Total O&M	63,673,772	50,642,772
	Total Recurrent Expenditure	63,673,772	50,642,772
	DEVELOPMENT	-	
	Policy planning and administrative services	-	
Programme 1	Policy Development (Public Works policy)	3,000,000	1,500,000
	Road maintenance (Fuel)	64,000,000	40,000,000
	TOTAL	67,000,000	41,500,000
Programme 2	Roads Construction & Maintenance	-	
3110499	Gravel; Aggregate, ton (Quarries)	20,000,000	20,000,000

3110499	Construction of Roads- Major roads	158,326,228	195,000,000
3110499	Roads Maintenance-Minor Roads		75,000,000
	Construction of roads crosscutting wards		78,000,000
3110601	Overhaul of Roads (RMLF)		-
	TOTAL	178,326,228	368,000,000
Programme 3	Development and Maintenance of other Public works	-	
3110501	Construction and Maintenance of Motorised Bridge	25,000,000	25,000,000
3110501	Culvert Installation	0	5,000,000
3110501	Foot Bridge construction	18,274,836	18,274,836
3110299	Equipping of Material Testing Lab	6,000,000	5,000,000
2211311	Consultancy services for Construction works	3,000,000	3,000,000
3111112	Purchase of softwares	4,500,000	2,000,000
	TOTAL	56,774,836	58,274,836
Programme 4	County Transport Infrastructure	-	
3110504	Acquisition of a Fleet management system	8,000,000	3,000,000
3110299	Construction of buildings (Service Bay)	7,000,000	7,000,000
3110202	Equipping of County Mechanical Workshop	3,000,000	3,000,000
3110701	Purchase of Supervision vehicles	0	-
2211029	Road safety	0	-

	TOTAL	18,000,000	13,000,000
	Net development Total	320,101,064	480,774,836
	TOTAL RECURRENT	63,673,772	50,642,772
	Grand Total	383,774,836	531,417,608
	TRADE, TOURISM AND INDUSTRY		
Sub Item	Sub Item Name	Estimates FY2023/2024	APPROVED ESTIMATES FY 2023/2024
2210101	Electricity	0	-
2210102	Water And Sewerage Charges	0	-
2210103	Gas Expense	40,000	40,000
2210201	Telephone, Telex, Facsimile And Mobile Phone Services	50,000	20,000
2211016	Purchase Of Uniforms And Clothing-Staff	50,000	20,000
2210203	Courier And Postal Services	20,000	20,000
2210202	Internet Connections	0	-
2210205	Satellite Access Services	50,000	50,000
2211399	Community Participation	300,000	100,000
2210705	Field Training Attachments	391,738	191,738
2210301	Travel Costs (Airlines, Bus, Railway, Mileage Allowances, Etc.)	1,500,000	1,000,000

2210401	Foreign travel costs	600,000	300,000
2210302	Accommodation - Domestic Travel	1,500,000	1,000,000
2210303	Daily Subsistence Allowance	50,000	50,000
2210502	Publishing And Printing Services	280,000	280,000
2210503	Subscriptions To Newspapers, Magazines And Periodicals	70,000	70,000
2210504	Advertising, Awareness And Publicity Campaigns	500,000	300,000
2210599	Printing, Advertising – Other		-
2210801	Catering Services (Receptions), Accommodation, Gifts, Food And Drinks	400,000	400,000
2210802	Boards, Committees, Conferences And Seminars(Community Strategy Activities)	1,600,000	1,000,000
2210505	Trade Shows And Exhibitions	0	-
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment Etc)	400,000	400,000
2211201	Refined fuels and lubricants	800,000	800,000
2211103	Sanitary And Cleaning Materials, Supplies And Services	195,000	195,000
2211301	Bank Service Commission And Charges	0	-
3110902	Purchase Of Household And Institutional Appliances		-
3111001	Purchase Of Office Furniture And Fittings	0	-
2210304	Sundry Items	0	-
2220210	Maintenance Of Computers, Software, And Networks		-

3111003	Purchase Of Air Conditioners, Fans And Heating Appliances		-
3111009	Purchase Of Other Office Equipment	0	-
3111002	Purchase Of Computers, Printers And Other IT Equipment	350,000	-
2210799	Training		4,000,000
			-
2211102	Supplies And Accessories For Computers And Printers		100,000
3110704	Purchase Of Bicycles And Motorcycles	0	-
2211306	Membership Fees, Dues And Subscriptions To Professional And Trade Bodies	40,000	40,000
2220202	Maintenance Of Office Furniture And Equipment	50,000	50,000
	Total O&M	9,236,738	10,426,738
	Other Recurrent Expenditure	-	
2220101	Maintenance Expenses - Motor Vehicle	600,000	600,000
	Maintenance Expenses -Generator service	200,000	200,000
		800,000	800,000
	Total O&M	10,036,738	11,226,738
	P1. Trade Development	-	
2210799	S.P. 1.1 Capacity Building of SMEs	1,000,000	500,000
2210807	S.P 1.2 Trade Awards	1,000,000	500,000



2640499	S.P. 1.3 County Enterprise Fund	5,000,000	-
3110504	S.P. 1.4 Market Development- Construction of "mama mboga" market stalls and boda boda sheds	13,500,000	31,000,000
3111010	S.P.1.5 Fair Trade and Consumer Protection Practices	1,000,000	500,000
		21,500,000	32,500,000
	P2. Tourism Development	-	
3110599	S.P. 3.1 Development of The Tourism Niche Products	7,000,000	5,000,000
2210505	S.P. 3.2 Tourism promotion and exhibition	3,000,000	2,500,000
	Sub Total	10,000,000	7,500,000
		-	
		-	
	P3. Energy Development	-	
3111011	S.P. 2.1. Power Generation And Distribution Service	1,500,000	1,000,000
3110504	S.P. 2.2. Installation of Floodlights & Maintenance (Solar)	10,600,000	20,800,000
2640499	S.P.2.3 REREC Matching funds	6,000,000	6,000,000
	Total Expenditure Programme 2	18,100,000	27,800,000
	P4. Industry Development	-	
2211006	S.P. 4.1. Industrial Development and Support	9,400,000	-
2211006	S.P. 4.2. Equipping of Jua Kali sheds	1,600,000	-

	Total Expenditure Programme 4	11,000,000	-
	P.5 INVESTMENT	-	
2211399	County Investment Conference	2,000,000	2,000,000
3110299	S.P 5.2Fencing of Industrial Park/EPZ	-	
	Total Expenditure Programme 5	2,000,000	2,000,000
	Total Development Budget	62,600,000	69,800,000
	Total recurrent	10,036,738	11,226,738
	GRAND TOTAL	72,636,738	81,026,738
Gender, Culture and Social Services			
2210101	Salaries and Wages	-	
2110301	House Allowance	-	
2110314	Transport Allowance	-	
2120103	Employer Contribution to pension scheme	-	
2110303	Acting allowance	-	
2110202	Casuals employees	2,000,000	-
2110320	Leave Allowance	-	
2120101	Employer Contributions to Compulsory NSSF	-	
	Sub Total	-	
2210101	Electricity	30,000	-
2210103	Gas expense	24,000	24,000
2210102	Water and sewerage charges	40,000	-

2210203	Courier and Postal Services	11,000	11,000
2210301	Travel Costs (airlines, bus, railway, mileage, allowance	700,000	200,000
2210399	Domestic Travel and Subsistence	1,400,300	700,300
2210503	Subscriptions to Newspapers, Magazines and Periodicals	20,000	20,000
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	400,000	400,000
2210802	Boards, Committee, Conferences	1,200,000	500,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	500,000	400,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	240,000	240,000
2211301	Bank Service Commission and Charges	11,000	11,000
3111001	Office Furniture	400,000	-
		0	-
2210904	Motor vehicle Insurance	100,000	100,000
2220101	Maintenance expenses motor vehicle	700,000	700,000
2211201	Refined Fuel and Lubricant for transport	1,000,000	1,000,000
2210505	Trade Shows and Exhibitions	500,000	500,000
3111002	Purchase of computers printers etc	400,000	100,000
2210799	Training Expenses – Other (Bud (Capacity building)	1,000,000	400,000
	Use of Goods and Services total	10,676,300	5,306,300

	Other Recurrent Expenditure	-	
	PROGRAMME 1 Policy Development and Administrative Services	-	
2211016	Transfer to Lake region economic block	-	
2211016	Purchase of Uniform and Clothing-Staff	-	
2,211,329	Policy Development	500,000	1,000,000
2,210,504	Advertising and Community Awareness	150,000	150,000
	PROGRAMME 2 Gender, Children Services and Social Protection	-	
2210714	SP 2.1 Training and gender empowerment (gender mainstreaming)	7,000,000	7,000,000
2211399	SP 2.2 Social Protection -Other Operating Expenses – Other	4,000,000	4,000,000
2211031	Foods and ratio – (Other)	2,800,000	2,800,000
	PROGRAMME 3 Culture and library services	-	
2210799	Training Expenses - Other (Bud) Culture	2,000,000	2,000,000
2211009	SP 3.2 Public Records and Archives Management	1,000,000	1,000,000
			-
	SUB TOTAL Other Recurrent	17,450,000	17,950,000
	Total Recurrent	28,126,300	23,256,300
	Development Expenditure	-	
	PROGRAMME 2	-	
3110504	SP 2.2 Social Protection and Children Services (Other Infrastructure and Civil Works) Rescue Centre	10,000,000	7,000,000
	PROGRAMME 3	-	
3110504	SP 3.1 Cultural Development (Other Other Infrastructure and Civil Works) Sign Language center	5,000,000	7,000,000

3110504	SP 3.2 Public Records and Archives Management (Other Infrastructure and Civil Works)	4,000,000	2,000,000
	Total Expenditure of Programmes	19,000,000	16,000,000
	Grand Total : Recurrent	28,126,300	23,256,300
	Grand Total : Development	19,000,000	16,000,000
	GRAND TOTAL DEVELOPMENT + RECURRENT	47,126,300	39,256,300
HEALTH AND MEDICAL SERVICES			
Sub Item	Sub Item Name	Estimates FY2023/2024	APPROVED ESTIMATES FOR FY 2023/2024
2110101	Salary and wages	508,025,118	508,025,118
2120101	NSSF	808,229	808,229
2110303	Duty/Acting Allowances	722,222	722,222
2110301	House Allowances	66,551,005	66,551,005
2110320	Leave allowances	60,292,824	60,292,824
2110314	Commuter Allowances /specified	49,541,393	49,541,393
2110322	Health Risk Allowance	31,110,548	31,110,548
2110318	Non- Practising Allowance	22,176,384	22,176,384
2110315	Health Extraneous Allowance	261,563,292	261,563,292
2110323	Emergency Call allowance	18,708,985	18,708,985

2120103	Employer Contribution to Staff Pensions Scheme	200,000,000	200,000,000
	Total Compensation to Employees S.P.1.3	1,219,500,000	1,219,500,000
			-
2210201	Telephone, Telex, Facsimile and Mobile Phone Services eg airtime	60,000	60,000
2210101	Electricity	8,244,585	-
2211201	Fuel for motor vehicles, motorcycles & generators	11,007,483	11,007,483
2220101	Maintenance of motor vehicles & motorcycles	2,044,585	2,044,585
2210904	Insurance for motor vehicles & motorcycles	5,453,024	4,453,024
2210203	Courier and Postal Services	22,647	22,647
2640499	Other Operating expenses- Community Participation & stakeholders fora	0	-
2210399	Domestic Travel and Subs. – Others	6,000,000	3,000,000
2210401	Foreign Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,060,520	1,060,520
2210502	Publishing and Printing Services eg data tools, patient files	150,000	150,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	62,000	62,000
2210504	Advertising, Awareness and Publicity Campaigns	150,350	150,350
2210505	Trade Shows and Exhibitions	50,230	50,230
2210801	Catering Services (receptions)	1,575,964	1,075,964

2210802	Boards, Committees, Conferences and Seminars	312,570	312,570
2210103	Gas Expenses	21,650	21,650
2211016	Purchase of Uniforms and Clothing – Staff	0	-
2211101	General Office Supplies (papers, pencils, forms, small office equipment)	576,908	576,908
2211103	Sanitary and Cleaning Materials, Supplies and Services	34,500	34,500
2211301	Bank Service Commission and Charges	113,234	113,234
3110902	Purchase of household and institutional appliances	30,540	30,540
2640201	Emergency Relief eg outbreaks of disease	2,788,177	2,788,177
2220201	Maintenance of Plant, Machinery and Equipment (including service agreements)	3,230,500	2,230,500
2210799	Training Expenses	4,000,000	2,000,000
3111001	Office Furniture	1,000,000	500,000
	Total Use of Goods and Services; Total for S.P.1.1 -	48,989,467	31,744,882
2211329	Policy Development	5,000,000	500,000
	Total for S.P.1.2 - Policy development	5,000,000	500,000
2640499	DANIDA Funds disbursements DANIDA Funds	0	-
2640499	Cash Transfers to Health Facilities.	206,413,421	263,413,421

	Total for S.P.1.4 - Health care financing – transfers to health facilities	206,413,421	263,413,421
	Subtotal Program 1: Administration, Planning and Support Services	1,479,902,888	1,515,158,303
2211031	Specialised Materials and Supplies -(Renal, CT-SCAN, Ophthalmic, Oncology, HDU, theatre consumables)	17,000,000	15,000,000
2211001	Medical Drugs	170,763,102	190,763,102
2211002	Dressings and Other Non- Pharmaceutical Medical Items -(gloves, linen, etc)	15,000,000	15,000,000
2211008	Laboratory Materials, Supplies and Small Equipment	20,620,000	18,620,000
3111403	County health research and innovation	500,000	500,000
2211001	Specialized health products	26,037,510	26,037,510
2211332	Emergency Health Services	9,250,000	9,250,000
2211332	Quality service Provision - IPC & Nursing Services	6,262,623	6,262,623
3111002	Health information systems management	0	-
	Subtotal Program 2:Curative Services	265,433,235	281,433,235
2210504	Community and health facility based interventions (support to UHC Vulnerable HH)	30,329,352	30,329,352
2210713	Communicable disease prevention and Control	7,500,000	5,500,000
2211004	Sanitation programmes ( including BIDP, Dig Deep Africa, World Vision)	26,000,000	20,000,000
2211015	Nutrition services - (Bomet County Nutrition joint financing) Nutrition International	32,000,000	32,000,000
2210504	Community maternal and child health (Inclusive of Cus operationalization)	5,300,000	4,000,000



	Subtotal Program 3: Preventive and Promotive Services	101,129,352	91,829,352
2640499	Family planning services	2,500,000	2,500,000
2640499	Maternal , newborn and child health services	8,000,000	2,000,000
2640499	Immunization services	4,500,000	4,500,000
	Subtotal Program 4: Reproductive Health Services	15,000,000	9,000,000
	Other recurrent	641,965,475	677,920,890
	Personnel Emoluments	1,219,500,000	1,219,500,000
	TOTAL RECURRENT	1,861,465,475	1,897,420,890
	DEVELOPMENT		
3110202	Non-Residential Buildings (Hospitals, Health centres, dispensaries)	71,810,000	109,310,000
3110202	Emergency construction and renovation(Hospitals, Health Centres, dispensaries and sanitary facilities)	2,400,000	2,400,000
3111101	Purchase of Medical and Dental Equipment -	5,889,570	5,889,570
2210606	Leasing of medical equipment	0	-
	Total Expenditure of Programme 5 - Development	80,099,570	117,599,570
	GRAND TOTALS	1,941,565,045	2,015,020,460

**COUNTY ASSEMBLY**

<b>ITEM DESCRIPTION</b>	<b>COMMITTEE'S APPROVED ESTIMATES</b>
	<b>Budget Estimates 2023/2024</b>
<b>Compensation to Employees</b>	
Basic Salaries-County Assembly Service & Members of County Assembly	164,636,616.00
Contractual Employees	4,244,420.00
Casual labour and others-(eg Ward Staff ,contractual staff)	36,660,000.00
<b>Sub totals</b>	<b>210,772,724.00</b>
House Allowance-County Assembly Service	21,832,800.00
Leave Allowance-County Assembly Service	500,000.00
Transport Maintainance Allowance	13,756,152.00
Transport Allowance	25,589,244.00
Responsibility Allowance	11,988,000.00
County Assembly Attendance Allowance	24,048,960.00
CASB & Sub Committees,Audit Committee,Management Committee	10,000,000.00
Non-practising Allowances	4,560,000.00
<b>Sub totals</b>	<b>112,275,156.00</b>
Employer Contribution	
Employer Contribution to N.S.S.F	1,597,320.00
Gratuity-Members of County Assembly	14,387,520.00
Employer contribution to NITA	<b>73,200.00</b>

Monthly Pension-County Assembly Service	<b>16,641,343.00</b>
<b>Sub totals</b>	<b>32,699,383.00</b>
<b>Total personnel emolument</b>	<b>355,747,263.00</b>
<b>Use of Goods and Services</b>	
Telephone Allowance	6,000,000.00
<b>Sub totals</b>	<b>6,000,000.00</b>
Electricity	1,000,000.00
Water and Sewerage Charges	<b>1,000,000.00</b>
Gas Expenses	
<b>Sub totals</b>	<b>2,000,000.00</b>
<b>COMMUNICATION SUPPLIES</b>	
Telephone, Facsimile and Telex	-
Internet Connection	2,500,000.00
Courier and Postal Service	50,000.00
Satellite Access Services (TV Subscriptions)	-
<b>Sub totals</b>	<b>2,550,000.00</b>
<b>DOMESTIC TRAVEL AND SUBSISTANCE AND OTHER TRANSPORT COST.</b>	.
Travel Cost ( Airlines ,bus ,railway,mileage allowances )	9,191,280.00
Accommodation -Domestic Travel	80,640,000.00
Accommodation - CASB	10,800,000.00
Accommodation -Domestic Travel-(Audit Committee Members)	1,344,000.00
Sundry Items (eg Airport Tax,taxis etc)	-
Field operation Allowance (Eg Site Visit)	1,440,000.00
<b>Sub totals</b>	<b>103,415,280.00</b>

<b>FOREIGN TRAVEL AND SUBSISTANCE AND OTHER</b>	
Travel costs ( Airlines,bus ,railways)	8,400,000.00
Foreign Accomodation	
Foreign Accomodation	20,000,000.00
<b>Sub totals</b>	<b>28,400,000.00</b>
<b>PRINTING,ADVERTISING AND INFORMATION SUPPLIES</b>	
Publishing and Printing Services	2,000,000.00
Advertising, Awareness and Publicity Campaigns	3,200,000.00
Printing ,advertising-information and awareness	513,000.00
<b>Sub totals</b>	<b>5,713,000.00</b>
<b>RENTALS OF PRODUCED ASSETS</b>	
Payments of rents and rates-Residential	-
<b>Sub totals</b>	<b>-</b>
<b>TRAINING EXPENSES</b>	
Travel Allowance	
Remuneration of Instructors and contract based training services	1,000,000.00
Production and Printing of training materials	500,000.00
Hire of training facilities and equipment	15,456,000.00
Field training attachment	648,000.00
Trainer Allowance	999,334.00
Accommodation	6,160,000.00
Tution fees	4,500,000.00
Internship Allowance/ Trainee Allowance	1,296,000.00
<b>Sub totals</b>	<b>30,559,334.00</b>

<b>HOSPITALITY SUPPLIES AND SERVICES</b>	
Catering Services (Reception) ,Accommodation ,gifts,food and drinks	5,000,000.00
National Celebrations	200,000.00
Boards,Committee,Conference and Seminars (CASB)	
Hospitality Supplies - Others (Official Entertainment)	500,000.00
<b>Sub totals</b>	<b>5,700,000.00</b>
<b>INSURANCE COSTS</b>	
Group Life Assurance	1,500,000.00
Plant and, building, Equipment and machinery insurance	3,500,000.00
Motor vehicle Insurance	1,500,000.00
Medical Insurance and GPA	20,000,000.00
Insurance Costs-others	1,500,000.00
<b>Sub totals</b>	<b>28,000,000.00</b>
<b>SPECIALIZED MATERIALS AND SUPPLIES</b>	
Purchase /production of photographic and Audio visual materials	1,000,000.00
Education and Library Supplies	367,200.00
Purchase of Uniform Clothing(SPORTS)	2,500,000.00
Supplies of Production	
<b>Sub totals</b>	<b>3,867,200.00</b>
<b>OFFICE AND GENERAL SUPPLIES AND SERVICES.</b>	
General Office Supplies (papers, pencils, forms, small office equipment)	1,250,000.00
Supplies and Accessories for Computers and Printers	2,000,000.00

Sanitary and Cleaning Material, Supplies and Services	1,500,000.00
<b>Sub totals</b>	<b>4,750,000.00</b>
<b>FUEL OIL AND LUBRICANT.</b>	
Refined Fuels and Lubricants for Transport.	4,099,200.00
<b>Sub totals</b>	<b>4,099,200.00</b>
<b>OTHER OPERATING EXPENSES.</b>	
Bank Service Commission and Charges	15,000.00
Contracted Guards and Cleaning Services	3,650,000.00
Membership Fee, Dues & Subscription to Professional and Trade Bodies	1,750,000.00
Legal Dues/fees, Arbitration and Compensation Payments	1,000,000.00
Contracted Technical Services(Mental Health Policy)	1,000,000.00
Parking Charges	20,000.00
Laundry Expenses	150,000.00
Ward Office Expenses	32,309,979.00
Asset Inventory	500,000.00
Annual Report Expense	500,000.00
Other Operating Expenses- (,Public Participation)	4,000,000.00
<b>Sub totals</b>	<b>44,894,979.00</b>
<b>Routine maintaince-vehicles equipment and other Assets</b>	
Maintainance Expenses - Motor Vehicles	3,500,000.00
Maintainance Plant/Machinery and Equipment	340,000.00
Maintainance of Office Furniture	100,000.00

Maintainance of Buildings-residential	-
Maintainance of Building and stations- Non residential Buildings	1,000,000.00
Maintainance of Computers,Software and Networks	500,000.00
<b>Sub totals</b>	<b>5,440,000.00</b>
<b>PURCHASE OF OFFICE FURNITURE AND GENERAL EQUIPMENT</b>	
Purchase of computers, Printers and other IT Equipment	640,000.00
Purchase of ICT Nertworking and Communication Equipment.	500,000.00
Purchase of software	2,500,000.00
Purchase of Hansard Equipment(Ultra Modern )	120,000,000.00
Purchase of Office Furniture and Fittings	50,000,000.00
Purchase of ICT Networking and Communications Equipment	5,127,000.00
Purchase of Motor vehicles	17,000,000.00
<b>Sub totals</b>	<b>195,767,000.00</b>
<b>Total use of goods and services</b>	<b>471,155,993.00</b>
<b>TOTAL RECURRENT (As per CEILINGS )</b>	<b>826,903,256.00</b>
<b>Other Recurrent</b>	
Transfer to other Government Entities (Car Loan &Mortgage)	75,000,000.00
Transport Reimbursement Allowances	-
<b>Total Recurrent</b>	<b>901,903,256.00</b>
<b>CAPITAL EXPENDITURE</b>	

Construction of Residential Building(Speakers Residence)	15,000,000.00
Construction of Non-Residential Building(Main Chamber)	120,000,000.00
Construction of Building - Boundary Wall and Gate House	21,500,000.00
Construction of Building - Multipurpose Hall	500,000.00
Design,project supervision	5,000,000.00
Refurbishment of Building -Other	-
Library development	2,000,000.00
Purchase of software (E-Cabinet: Board Management System)	4,000,000.00
<b>TOTAL CAPITAL</b>	<b>168,000,000.00</b>
<b>GRAND TOTAL</b>	<b>1,069,903,256.00</b>



## **Annexure**

### **LEGAL OPINION: IN THE MATTER OF THE CEC FINANCE MEMORANDUM**

### **REGARDING THE BOMET COUNTY'S FISCAL STRATEGY PAPER FOR THE FINANCIAL YEAR 2023/2024**

#### **INTRODUCTION:**

We have been tasked with providing a legal opinion on the proposed deviations to Bomet County's Fiscal Strategy Paper for the Financial Year 2023/2024. This analysis stems from the memorandum presented by the County Executive Committee Member for Finance (CEC Finance) to the County Assembly. Our objective is to examine the legal implications arising from these proposed deviations and provide guidance on the suggested policy interventions. The CEC Finance's memorandum, which outlines the deviations from the prescribed ceilings, sets the foundation for our scrutiny. Within this context, our primary focus is to assess the legal ramifications resulting from the aforementioned deviations while offering comprehensive recommendations on the appropriate course of action.

#### **Background**

The memorandum presented by the County Executive Committee Member for Finance (CEC Finance) to the Bomet County Assembly outlined proposed deviations to the County's Fiscal Strategy Paper for the Financial Year 2023/2024. These deviations were accompanied by an explanation of the circumstances that necessitated them and the corresponding policy interventions, which require the indispensable approval of the County Assembly.

It is noteworthy that the County's Fiscal Strategy Paper was duly considered and adopted by the County Assembly on 14th March 2023. This adopted County Fiscal Strategy Paper presumably delineated the financial objectives, policy goals, and strategic priorities of the County. However, it is crucial to emphasize that Regulation 26(3) of the Public Finance Management unequivocally mandates the Budget and Appropriations Committee of the County Assembly to diligently seek the views of the CEC Finance prior to adopting the Fiscal Strategy Paper. The CEC Finance in his memorandum regrets that the opportunity for the CEC Finance to present his views was not granted.

The Committee on Budget and Appropriation extended an invitation to the CEC Finance, urging his attendance at a sitting scheduled for 12th March 2023, specifically to provide his views on the County Fiscal Strategy Paper. However, the CEC Finance, citing prior commitments, expressed his inability to

attend and diligently requested a rescheduling of the meeting to either the 14th or 15th of March 2023.

Regrettably, upon the CEC Finance's physical appearance before the Assembly on 14th March 2023, as per his perspective, he discovered that the meeting had already

concluded with the Budget and Appropriation Committee citing the strict deadline for adoption. In light of the prevailing circumstances that have engulfed the county, as observed through the lens of the CEC Finance, a pressing need has emerged for a departure from the County's Fiscal Strategy Paper. However, the Budget and Appropriations Committee, unfortunately, failed to acknowledge these crucial considerations by depriving the CEC Finance of a valuable opportunity to present his views. These contentions resonate with the contents of the memorandum submitted by CEC Finance.

It is against this backdrop that our analysis endeavors to examine the legal implications arising from these deviations in the County Fiscal Strategy Paper, as delineated in the Budget Estimates that have been submitted. Our recommendations are intended to assist the esteemed committee in carefully considering and processing this matter

### **Policy Interventions and Deviations:**

In summary, invoking the provisions enshrined in Section 108 of the Public Finance Management Act, 2012, the CEC Finance seeks the County Assembly's approval to deviate from the prescribed ceilings delineated in the County Fiscal Strategy Paper. The proposed deviation, as envisioned by the CEC Finance, is deemed imperative to facilitate the effective implementation of the following policy interventions, which have been expounded upon within the body of the memorandum:

- a) Addressing Under-budgeting in Employees' Salaries: To adequately cater to the salaries of staff in the county public service, an additional sum of KES 911.96 million is required. The approved amount in the County Fiscal Strategy Paper of KES 2.7 billion was insufficient to cover existing staff salaries, promotions, pension contributions, gratuity, ongoing recruitment, and newly appointed health workers.
- b) Addressing Under-budgeting in Casual Labour: An allocation of KES 42.3 million is proposed to address under-budgeting in casual labor under the Finance department. This allocation will support the engagement of casual staff in revenue collection efforts, considering the wide coverage across the county and the need for effective enforcement.
- c) Automation of Revenue: An additional allocation of KES 8.5 million is necessary to enhance the automation of revenue collection. This includes upgrading the current revenue collection system and improving connectivity to all sub-counties, which will support efficient revenue management and potential revenue growth.
- d) Preparation of County Valuation Roll: An extra allocation of KES 5 million is proposed for the preparation of the county valuation roll within the next financial year. This initiative aims to maximize own-source revenue by ensuring accurate and updated property valuations.

- e) Pending Bills Allocation: To address outstanding bills and mitigate potential litigation costs, an additional allocation of KES 13 million is required in the Finance department. This allocation will cover verified pending bills, subject to the approval of the Ad hoc Committee on pending bills.

### **LEGAL ANALYSIS:**

In order to adequately assess the proposed deviations to the County's Fiscal Strategy Paper, it is of utmost importance to consider the legal framework governing public finance management, particularly the Public Finance Management Act of 2012 (PFMA) and its associated regulations.

The PFMA lays down a comprehensive framework for the responsible and sustainable management of public funds at both the national and county levels. It delineates the respective responsibilities of various stakeholders, including the County Executive Committee Members for Finance and the County Assembly, in the process of budgeting and financial management. Within the budgeting process a County, specific provisions outlined in the PFMA govern the proceedings. Section 104(1)(a)(b) of the PFMA designates the County Treasury as the entity responsible for preparing the Annual Budget for the County and coordinating the preparation of Revenue and

Expenditure Estimates for the County Government.

Section 117 of the PFMA outlines the procedural steps within the budgetary process, which encompasses several crucial stages. The process commences with the preparation of a County Fiscal Strategy Paper, which must be submitted for approval to the County Assembly no later than the 28th of February each financial year. In this document, the County Treasury is entrusted with the task of defining the County Government's overarching strategic priorities and policy goals, which will subsequently guide the budget preparation for the upcoming financial year.

Furthermore, Section 118 of the PFMA mandates the County Treasury to prepare a County Budget Review and Outlook Paper for each financial year. This paper must be submitted to the County Executive Committee by the 30th of September. The County Executive Committee then reviews and approves this Outlook Paper, after which it is presented before the County Assembly for publication and public awareness.

The budget process within the County Government encompasses various stages as stipulated in Section 125(1) of the PFMA. These stages include integrated development planning, establishing financial and economic priorities, estimating revenues and expenditures, adopting the County Fiscal Strategy Paper, preparing budget estimates, approving the estimates by the County Assembly, enacting appropriation laws, implementing the budget, and accounting for and evaluating the budget revenues and expenditures.

Moreover, Section 125(2) of the PFMA ensures public participation in the budget process, with the County Executive Committee Member for Finance being responsible

for this aspect. It is crucial to note that all the aforementioned actions must be carried out within specified timelines.

Sections 117, 125, 129, and 133 of the PFMA outline the various instruments that must be executed during the budgetary process in each financial year. These instruments include the issuance of a budget circular, submission of an Annual Development Plan, preparation of the County Budget Review and Outlook Paper, submission of the County Fiscal Strategy Paper, debt management strategy statement, cash flow projection, budget estimates, County Appropriation Bill, and the passage of appropriation laws.

These procedural requirements are in place to ensure that the County Treasury, County Executive, and County Assembly fulfill their respective roles in the preparation and approval of budgets for the County while adhering to the prescribed timelines. Compliance with these provisions is essential for an efficient and effective budgeting process in Bomet County.

In this case, it is essential to acknowledge the procedural requirement outlined in Regulation 26(3) of the Public Finance Management (Legal Notice No. 35). This regulation stipulates that the budget and appropriations committee of the County Assembly must seek the views of the County Executive Committee (CEC) Finance before adopting the County Fiscal Strategy Paper. It states:

"26(3) Before tabling a report containing recommendations on the County Fiscal Strategy Paper for adoption by the County Assembly in accordance with section 117(6) of the Act, the relevant committee of the County Assembly shall seek the views of the County Executive Committee member on its recommendations."

However, due to the circumstances outlined in the memorandum, this requirement was not fulfilled as the CEC Finance was unable to attend the scheduled meeting, and the adoption of the paper had already taken place. While the failure to comply with this procedural requirement raises concerns regarding adherence to due process, it does not imply that the views of the CEC Finance would automatically be adopted. The Budget and Appropriations Committee would still have had the responsibility to assess the perspectives of CEC Finance on the county fiscal strategy paper based on its merits while adhering to the prevailing legal framework.

Nonetheless, the memorandum provided by the CEC Finance expresses his views and proposes policy interventions to address critical financial requirements and improve revenue collection and management in the county. These interventions, in his view, are aimed to tackle issues such as under-budgeting for salaries and casual labor, implementing revenue collection automation, preparing the county valuation roll, and allocating funds for pending bills. Each of these proposed interventions targets specific financial challenges faced by the county and seeks to enhance overall financial management practices. In essence, the memorandum highlights the inadequacy of

the original expenditure ceilings set forth in the adopted County Fiscal Strategy Paper. It emphasizes the need for additional financial resources to adequately address the identified financial needs of the county.

The central question to be addressed pertains to the validity and justification of the deviations proposed in the memorandum from the approved expenditure ceilings outlined in the County Fiscal Strategy Paper, as incorporated into the submitted budget estimates. This assessment necessitates an examination within the framework of the existing legal provisions governing public finance management

The CEC Finance anchors his memorandum on Section 108 of the PFMA and Public Finance

Management Regulations 26(7) and 28(1). The CEC Finance's memorandum cites relevant sections of the PFMA and regulations, such as Section 108, Regulation 26(7), and Regulation 28(1), to support their proposals. Therefore, it is essential to carefully assess the justifications and implications of the proposed deviations to ensure fiscal responsibility and effective financial management in Bomet County. Section 108 of the PFMA states the following:

County government deviation from financial objectives

(1) A county government may, with the approval of its county assembly, deviate from the financial

objectives in the relevant County Fiscal Strategy Paper, but only on a temporary basis and only if the

deviation is required because of a major natural disaster or some other significant unforeseen event.

(2) If there is a change of county government, the new county government may deviate from the

financial objectives in a County Fiscal Strategy Paper but may not deviate from the fiscal responsibility

objectives.

(3) The County Treasury shall also provide a report to the county assembly regarding the deviation

and its implication and shall include in the report:

(a) Information on the reasons and implications for the deviation;

(b) Proposals to address the deviation;

(c) The estimated duration of the deviation; and

(d) The status of development projects initiated by the county government, and if any projects have been stopped, the reasons for doing so.

(4) The County Treasury shall publish and publicize the report no later than fifteen days after it has been submitted to the county assembly.

Regulation 26(7) of the PFM regulations states:

"The County Treasury shall include a statement explaining any deviation to the provisions of

paragraph (4) of this regulation."

Additionally, Regulation 28(1) outlines the circumstances under which the fiscal framework in

Regulation 27 may be revised. These circumstances include:

(a) A significant and unexpected change in county macroeconomic indicators and assumptions;

(b) Policy changes arising from a change of government.

Indeed, the regulations governing public finance management provide a framework for addressing

deviations from the County Fiscal Strategy Paper and revising the fiscal framework when deemed

necessary. It is essential to carefully consider these provisions when evaluating the proposed policy

interventions and their alignment with the existing legal framework. While the failure to adhere to the procedural requirement of seeking the views of the CEC Finance before adopting the County Fiscal Strategy Paper raises concerns, it does not automatically validate the proposed deviations. The budget and appropriations committee holds the responsibility of evaluating the proposed deviations based on their merits within the legal framework outlined in the Public Finance Management Act and associated regulations. They must assess whether the proposed deviations are justifiable and comply with the principles and objectives of prudent financial management.

In order to provide a comprehensive understanding of the matter at hand, it is crucial to present the complete text of the proposals sought by the CEC Finance. The following excerpt from the memorandum precisely reproduces the specific deviations sought by the CEC finance.

- i. To Provide for KES. 911.96 million to address under budgeting in employees' salaries. The sum of KES 2.7 Billion approved in the County Fiscal Strategy Paper could not even cater for the salaries of the staff already in the county public service. The current county wage bill including the recently advertised positions is projected at 3.658 Billion in the financial year 2023/2024, translating to 51 percent of the total county revenue. This is way above the 35 percent ceiling as recommended by law, but justified by increased staffing levels such as the newly appointed health workers and the intended recruitment, while the resource envelop stagnates at almost same level year by year. There are also promotions to be implemented, apart from Pension contributions and gratuity for staff and the ongoing recruitment. However, the

County will continue with its effort of striving to ensure compliance with the legal limit on expenditure on personnel emoluments by enhancing own source revenue base, full automation of the revenue streams and sealing of the existing leakages.

- ii. To provide for KES 42.3 million to address under budgeting in casual labour under Finance department. The department of finance through revenue section engages casuals to enhance enforcement of revenue collection. The ceiling approved by the Public Service Board on casual staff for finance department stands at 160. Each of the staff is remunerated at an average monthly wage of KES 22,000 that translates to Kshs. 3,520,000 monthly and KES 42,240,000 annually. This is also justified by the wide area of coverage across the county which require a good number of casual staffs as the county is progressively filling up the positions.
- iii. To provide for additional KES 8.5 million towards automation of revenue. The current maintenance and support fees for the revenue collection and management system stands at KES 6.8 million. The department also intends to upgrade the current revenue collection system and enhance connectivity to all sub-counties. This including the charges related hosting of ouster sewers could push the annual fees to KES 8.5 million.
- iv. To provide for an extra 5 million for the preparation of county valuation roll under Finance unit. In a bid to maximize own source revenue the department intends to finalize on the valuation roll within next financial year.
- v. To provide for additional KES 13,000,000 towards pending bills allocation in Finance department. Outstanding bills are a priority and forms first charge in our budget. These pending bills, once verified by the Ad hoc Committee on pending bills are expected to be paid to save the county on litigations which comes with a lot of costs.

We will now address each specific suggested deviation in the request, following the given order

### **(i) Salary shortfall**

The CEC Finance is requesting approval for a substantial deviation, seeking to allocate a staggering

amount of KES 911.96 million. This allocation is intended to rectify the significantly underestimated salaries of employees. It is his contention that the previously approved sum of KES 2.7 billion, as outlined in the County Fiscal Strategy Paper, is insufficient to cover the salaries of the existing staff in the county public service. Consequently, the projected county wage bill for the upcoming 2023/2024 fiscal year, inclusive of recently advertised positions, is estimated to reach an astonishing KES 3.658 billion. This astronomical figure represents a staggering 51 percent of the total county revenue, significantly surpassing the legally recommended ceiling of 35 percent.

In his defence, the CEC Finance argues that the proposed increase is warranted due to the heightened staffing levels, including the recruitment of new health workers, even in the face of ongoing resource limitations. He also highlights additional upcoming expenses such as promotions, pension contributions, gratuity payments, and ongoing recruitment efforts. However, the CEC acknowledges the importance of adhering to the legal limit on personnel emoluments and assures that the county will make efforts to comply. They plan to augment the revenue base, fully automate revenue streams, and address existing system leaks in order to achieve this goal.

It is of utmost importance to carefully assess these requests within the parameters of the legal framework provided by Section 107(c) and Regulation 25 of the PFM Regulation. These regulations clearly establish a stringent cap on the county's wage bill, limiting it to 35% of the overall county revenue. Specifically,

Section 107(2)(c) mandates that the county government's expenditure on wages and benefits for public officers must not exceed a percentage determined by the County Executive member for finance, as regulated and endorsed by the County Assembly. Furthermore, Section 107(5) allows for the inclusion of supplementary fiscal responsibility principles in the regulations.

Therefore, Regulation 25 of the PFM Regulation 2015 outlines specific fiscal responsibility principles that must be diligently followed when managing public finances, in addition to the principles stated in Section 107 of the Act. These principles underscore the responsibility of the County Executive Committee member, in collaboration with the County Assembly's approval, to establish a strict cap on the county government's expenditure on wages and benefits for public officers, as mandated in Section 107(2) of the Act. Moreover, this cap must not exceed the threshold of 35% of the county government's total revenue.

It is crucial to acknowledge the binding nature of this legislation. Therefore, it would be highly inappropriate to request the committee to knowingly and intentionally violate the law. The law clearly highlights the risks associated with inadequate recruitment planning, budgeting, and the failure to properly rationalize the existing staff, which can result in an imbalance of personnel across departments.

Consequently, it is of utmost importance for the committee to conduct a thorough investigation to ascertain whether the CEC erroneously approved recruitment plans without conducting a comprehensive assessment of the budgetary implications of the wage bill and staff benefits. Failure to do so would constitute a significant departure from the fundamental principles of fiscal responsibility.

## **(ii) Casual Labour Under Budgeting**

The request put forth by the CEC Finance to allocate KES 42.3 million for addressing under-budgeting in casual labour within the Finance department necessitates a closer examination from a legal perspective.



According to the CEC, the Finance department employs casual workers through the revenue section to bolster revenue collection efforts. The Public Service Board has set a limit of 160 casual staff members for the finance department. Each of these employees receives an average monthly wage of KES 22,000, resulting in a total monthly expenditure of KES 3,520,000 and an annual expenditure of KES 42,240,000.

The CEC justifies this expenditure by highlighting the wide coverage area across the county, which

requires a substantial number of casual staff members as the county fills up various positions.

However, when examined through a legal lens, the description provided by the CEC does not align with the definition of a casual employee. As per Section 2 of the Employment Act, a "casual employee" is defined as an individual whose terms of engagement stipulate daily payment and who is not engaged for a period longer than twenty-four hours at a time. Thus, casual employees should be remunerated on a daily basis, rather than monthly. If an employee works continuously for more than one month, they fall under the purview of Section 37 of the Employment Act. This section states that if a casual employee either

(a) works for a period or number of consecutive working days equivalent to at least one month, or

(b) performs work that cannot reasonably be completed within a period or number of working days amounting to three months or more, their contract of service shall be deemed to involve monthly wages.

Section 35(1)(c) of the Act would then apply to this contract of service.

Consequently, it can be argued that the CEC's request essentially seeks financing for additional

contractual staff rather than casual employees. In terms of remuneration, these contractual staff members are indistinguishable from permanent staff. Perhaps the committee should inquire whether the department can explore alternative means of engaging casual staff, such as implementing a commission-based system where individuals receive a percentage of the revenue collected by a revenue officer each day. This approach was prevalent in defunct local authorities and could be worth considering as a viable solution.

(iii) Automation of Revenue

The CEC for Finance's request to allocate an additional KES 8.5 million towards the automation of revenue processes raises significant concerns from a fiscal responsibility standpoint. The current

maintenance and support fees for the revenue collection and management system already amount to KES 6.8 million. However, the department now seeks to upgrade the existing system and improve connectivity to all sub-counties, which would result in additional charges, particularly related to hosting ouster sewers. This would push the annual fees to KES 8.5 million.

In evaluating this request, it is crucial to refer to Section 108 of the Public Finance Management Act (PFMA), which governs deviations from the financial objectives set in the County Fiscal Strategy Paper (CFSP). The PFMA allows for temporary deviations from the CFSP's financial objectives, but only under exceptional circumstances such as major natural disasters or significant unforeseen events. Moreover, any deviation must receive approval from the county assembly.

However, it is evident that the proposed deviation in this case does not meet the threshold set by the PFMA. Upgrading the revenue collection system and enhancing connectivity, while certainly important, do not qualify as major natural disasters or unforeseen events. These are planned improvements and investments that should have been adequately considered and budgeted for in the CFSP. Furthermore, it is crucial to emphasize that fiscal responsibility objectives, as outlined in the PFMA, cannot be compromised. While a change in county government may allow for deviations from the CFSP's financial objectives, it does not provide leeway to deviate from fiscal responsibility objectives.

Considering these points, the committee must take a strong stance against approving the requested

deviation. It is imperative to uphold financial prudence, transparency, and accountability in the

management of public funds. The CEC for Finance should be urged to reassess the proposed allocation and seek alternative means of financing the automation of revenue processes without deviating from established financial and fiscal responsibility objectives.

#### (iv) County Valuation Roll Preparation

The request put forth by the CEC for Finance to deviate from the financial objectives and allocate an additional KES 5 million for the preparation of the county valuation roll under the Finance unit raises concerns regarding fiscal responsibility.

The department's intention to finalize the valuation roll in the next financial year as part of its efforts to maximize own-source revenue is indeed commendable. However, it is important to refer to the provisions

outlined in Section 108 of the Public Finance Management Act (PFMA). According to the PFMA, a county government may only deviate from the financial objectives stated in the County Fiscal Strategy Paper (CFSP) on a temporary basis and if the deviation is necessitated by a major natural disaster or some other significant unforeseen event. Additionally, any deviation must receive approval from the county assembly.

Upon careful consideration, it becomes apparent that the proposed deviation does not meet the threshold set by the PFMA. The preparation of the county valuation roll, although important for revenue maximization, does not qualify as a major natural disaster or a significant unforeseen event. Thus, it does not warrant a temporary deviation from the financial objectives established in the CFSP.

Furthermore, it is crucial to emphasize that fiscal responsibility objectives cannot be disregarded. Even in cases of a change in county government, deviations from the CFSP's financial objectives are permissible, but not from the overarching fiscal responsibility objectives.

In light of these, the committee should be hesitant to approve the requested deviation. It is essential to uphold strict adherence to fiscal responsibility, transparency, and accountability in the management of public funds. The CEC for Finance should be encouraged to explore alternative means of financing the preparation of the county valuation roll without deviating from the approved ceiling.

#### (v) Pending Bills Allocation

The esteemed CEC Finance endeavours to allocate an additional sum of KES 13,000,000 to address the pending bills within the Finance department. With utmost importance placed on the resolution of outstanding bills, they are deemed the foremost obligation that must be fulfilled in the budget. These pending bills, subject to verification by the Ad hoc Committee on pending bills, are anticipated to be settled in order to safeguard the county from the burdensome costs associated with litigation. It is our considered view that the CEC Finance should substantiate their request by presenting compelling evidence to support the necessity of paying these pending bills. A comprehensive report, in our estimation, would fulfil the threshold of unforeseen circumstances that warrant immediate attention and payment. Consequently, the committee should accede to the request put forth by the CEC Finance. Moreover, in accordance with the provisions outlined in section 108 of the PFM Act, it is incumbent upon the County Treasury to furnish a report to the county assembly pertaining to the intended deviations.

This report should include an elucidation of the implications arising from such deviations as a result of settling the accumulated pending bills, as well as an estimation of the duration for which the deviation is expected to endure. Additionally, the report must encompass an assessment of the status of development projects initiated by the county government. Should any projects have been halted, the reasons for such suspension must be explicated. These requirements, as stipulated in section 108, are to be diligently adhered to.

#### **Recommendation:**

Based on the examination of the legal framework and proposed policy interventions, it is our esteemed viewpoint that the Budget and Appropriations Committee should duly accord consideration to the memorandum proffered by the CEC Finance. The aforementioned memorandum encompasses the viewpoints of the County Executive

Committee, which should have been duly factored in prior to the presentation of the budget and appropriations committee's report. Regrettably, as has been demonstrated the inability of the CEC Finance to present his view resulted in an inadvertent oversight of this essential procedural step. Nevertheless, it is imperative to emphasize that all deliberations must be guided by the overarching provisions set forth in the Public Finance Management Act. Although the procedural obligation to solicit the views of the CEC Finance before adopting the County Fiscal Strategy Paper was not fulfilled in this instance, it is of utmost importance for the County Assembly to ensure future compliance with such procedural requisites. This shall serve to uphold the core tenets of transparency, accountability, and due process throughout the budgetary process. In conclusion, it is incumbent upon the Assembly to acknowledge that in the current context the memorandum is properly before it. However, the authority to approve or disapprove the proposed deviations ultimately rests with the County Assembly. Any determination rendered must align with the stipulations of the Public Finance Management Act, 2012, and withstand scrutiny in accordance with the prescribed standards set forth therein, as well as the accompanying regulations. Be accordingly advised.

## **GENERAL COUNSEL**